

# বার্ষিক প্রতিবেদন ২০২২-২০২৩



রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিঃ, কুষ্টিয়া  
RENWICK, JAJNESWAR & CO. (BD) LTD., KUSHTIA



## নর্থবেঙ্গাল সুগার মিলস লিমিটেডের পক্ষ থেকে

রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) এর ৩৫ তম বার্ষিক সাধারণ সভার শুভ কামনা করছি।

Combined Harvester	Planter	Digger Machine
		

- ☒ SMART বাংলাদেশ গড়ার সুবাতাস বইছে চিনিকলে, তারই ধারাবাহিকতায় নর্থবেঙ্গাল চিনিকলের কৃষি খামারে আধুনিক কৃষি যন্ত্রপাতি ব্যবহারের ফলে খামারের সকল কাজে গতিশীলতা বৃদ্ধি পেয়েছে।
- ☒ চিনিকলের খামারের আখ কর্তনের জন্য কন্সট্রাক্ট হারভেস্টার ব্যবহার করা হচ্ছে। কন্সট্রাক্ট হারভেস্টারের মাধ্যমে আখ কর্তনের ফলে অল্প সময়ে অধিক আখ কর্তন করা যায় এবং শ্রমিক খরচও কম লাগছে।
- ☒ প্লান্টার ও ডিগার মেশিনের মাধ্যমে আখ রোপনের ফলে একদিকে যেমন সময়ের সাশ্রয় হচ্ছে অন্যদিকে শ্রমিক খরচও কমেছে।
- ☒ নর্থবেঙ্গাল চিনিকলের খামারে আধুনিক কৃষি যন্ত্রপাতির ছোঁয়ায় লাভজনক খামারে পরিণত হবে বলে আমরা আশাবাদী।
- ☒ ডিজিটাল পদ্ধতির সর্বশেষ সংযোজন বিকাশ লিঃ এর মাধ্যমে আখের মূল্য পরিশোধ। কৃষকের টাকা পাওয়া আরও সহজ ও হাতের মুঠোয়। তবে প্রতারক চক্র হতে সাবধান। কোনভাবেই পিন নম্বর ও ওটিপি কারো সাথে শেয়ার করবেন না এবং কোন প্রকার প্রলোভনে কান দিবেন না।
- ☒ যে কোন প্রয়োজনে আপনার এলাকার মাঠকর্মী বা ইন্সট্রু বিভাগীয় কর্মকর্তার সাথে যোগাযোগ করুন

প্রচারণায়: নর্থবেঙ্গাল সুগার মিলস্ লি. গোপালপুর, নাটোর।  
(বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন এর একটি প্রতিষ্ঠান)

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি.  
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সূচিপত্র

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পরিচালকমন্ডলী

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পরিচালক	:	জনাব খোন্দকার আজিম আহমেদ এনডিসি
পরিচালক	:	জনাব মোঃ আতাউর রহমান খান (গ্রেড-২)
পরিচালক	:	জনাব মোঃ শফিকুল ইসলাম এফসিএমএ
পরিচালক	:	জনাব মোঃ শহীদুল করীম
পরিচালক (Independent)	:	জনাব আবু বকর ছিদ্দিক এফসিএমএ
পরিচালক (Independent)	:	জনাব আলী হায়দার চৌধুরী এফসিএমএ
ব্যবস্থাপনা পরিচালক	:	জনাব মোঃ মাহমুদুল হক

অন্যান্য তথ্য

কোম্পানি সচিব	:	জনাব খাদিজা সুলতানা
নিরীক্ষক	:	মেসার্স রহমান মোস্তফা আলম এন্ড কোং চার্টার্ড অ্যাকাউন্ট্যান্টস বাড়ি #১৯৫ (৩য় তলা, সি-৩), রাস্তা #১, নিউ ডিওএইসএস, মহাখালী, ঢাকা-১২০৬।
কমপ্লায়েন্স অডিটর	:	মেসার্স পোদ্দার অ্যান্ড অ্যাসোসিয়েটস ৬/এ/১ গ্রাউন্ড ফেলার, সেগুন বাগিচা, ঢাকা-১০০০।
রেজিস্টার্ড অফিস	:	রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. রেগউইক রোড, কুষ্টিয়া-৭০০০।
শেয়ার অফিস	:	চিনিশিল্প ভবন (৬ষ্ঠ তলা), ৩ দিলকুশা, বাগিচিক এলাকা, ঢাকা-১০০০।
কারখানা	:	রেগউইক রোড, কুষ্টিয়া-৭০০০।





শেখ শোয়েবুল আলমএনডিসি  
চেয়ারম্যান (গ্রেড-১)  
বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন

## বাণী

আমি শ্রদ্ধাভরে স্মরণ করছি বাংলাদেশের স্বপ্নদ্রষ্টা, সর্বকালের সর্বশ্রেষ্ঠ বাঙালি, জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানকে। জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের হাত ধরে বাংলাদেশে প্রথম চিনিশিল্প প্রতিষ্ঠিত হয়। বঙ্গবন্ধু নতুন চিনিকল স্থাপন ও পুরাতন চিনিকলে যন্ত্রপাতি প্রতিস্থাপনের উদ্যোগ গ্রহণ করেন। ফুড অ্যান্ড অ্যালাইড ইন্ডাস্ট্রিজ করপোরেশনের আওতায় রেগউইক অ্যান্ড কোং লি. ১৮৮১ সালে আখমাড়াই কলের যন্ত্র/যন্ত্রাংশ তৈরির জন্য স্থাপিত হয়। যজ্ঞেশ্বর ইঞ্জিনিয়ারিং ওয়ার্কস লি. ১৮৯৬ সালে স্থাপিত হয়।

বঙ্গবন্ধুর স্বপ্নের বাস্তবায়ন চিনিশিল্পের উন্নয়নের লক্ষ্যে চিনিকলগুলোর যন্ত্রাংশ আমদানী নির্ভর না করে দেশেই যন্ত্রাংশ প্রস্তুত, মেরামত ও চিনিকলের অন্যান্য কাজ সম্পন্ন করার জন্য বাংলাদেশ স্বাধীনতা লাভের পর রাষ্ট্রপতির ২৭ (১৯৭২ সালে ২৭ নম্বর আদেশ) নম্বর আদেশ বলে উভয় প্রতিষ্ঠানকে জাতীয়করণ করা হয়। ১৯৭৩ সালে রেগউইক অ্যান্ড কোং লি. এবং ১৯৭৫ সালে যজ্ঞেশ্বর ইঞ্জিনিয়ারিং ওয়ার্কস লি. কে বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের নিকট হস্তান্তর করা হয়। ০১-০১-১৯৭৯ তারিখে সরকারি আদেশে উভয় মিলকে একীভূত করে রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. নামে নামকরণ করা হয়। ১৯৮৮ সালে কোম্পানির শেয়ার অফলোড করা হয় এবং ঢাকা স্টক এক্সচেঞ্জ লি. এ তালিকাভুক্ত করা হয়।

চিনিকলগুলোর চাহিদার ওপর ভিত্তি করে কোম্পানির উৎপাদন লক্ষ্যমাত্রা নির্ধারণ করা হয়ে থাকে। সরকারের নির্দেশনায় বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের ৬ টি মিলের উৎপাদন কার্যক্রম স্থগিত রাখায় রেগউইক এর কার্যাদেশ হ্রাস পেয়েছে। প্রতিষ্ঠানটি লাভজনক করার জন্য চিনি শিল্পের পাশাপাশি বাহিরের প্রতিষ্ঠানের বিভিন্ন যন্ত্রাংশ/যন্ত্রপাতি তৈরির কাজ করার জন্যও বিভিন্ন পদক্ষেপ গ্রহণ করা হচ্ছে। আশা করি এ কাজগুলো সম্পন্ন করতে পারলে প্রতিষ্ঠানের লোকসান কাটিয়ে লাভজনক করা সম্ভব হবে।

এ প্রতিষ্ঠানটি প্রতিবছর শুল্ক, আয়কর এবং ভ্যাট সরকারি কোষাগারে প্রদান করে জাতীয় উন্নয়নে অবদান রাখছে এছাড়া কর্মসংস্থানের সুযোগ সৃষ্টিসহ অর্থনৈতিক সমৃদ্ধির লক্ষ্যে কাজ করে যাচ্ছে। পরিবেশ সুরক্ষায় নানামুখী পদক্ষেপ যেমন- কারখানার অব্যবহৃত জমিতে ফলজ ও বনজ বৃক্ষরোপনের মাধ্যমে বনায়ন করা, ডেঙ্গু প্রতিরোধে মশার বিস্তার যাতে না হয় সে দিকে লক্ষ্য রেখে কারখানার চারপাশ নিয়মিত পরিষ্কার করা হয় এবং কারখানার অভ্যন্তরে নিরাপত্তা, স্বাস্থ্য ও ঝুঁকি সম্পর্কিত বিধানগুলো মেনে চলা হয়।

আমি রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর কার্যক্রমে অংশগ্রহণের জন্য কোম্পানির শেয়ারহোল্ডার, শ্রমিক/ কর্মকর্তা/কর্মচারি, ঢাকা স্টক এক্সচেঞ্জ লি. ও বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনসহ সংশ্লিষ্ট সকলকে আন্তরিক ধন্যবাদ জ্ঞাপন করছি।

শেখ শোয়েবুল আলমএনডিসি



রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

চিনিশিল্ল ভবন, ৩ দিলকুশা বা/এ, শেয়ার অফিস, ঢাকা।

রেজিষ্টার্ড অফিস : রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি.  
রেণউইক রোড, কুষ্টিয়া-৭০০০।

শেয়ার অফিস : চিনিশিল্ল ভবন (৬ষ্ঠ তলা),  
৩ দিলকুশা, বাণিজ্যিক এলাকা, ঢাকা-১০০০।

৩৫ তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি।

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর সম্মানিত শেয়ারহোল্ডারগণের জ্ঞাতার্থে জানানো যাচ্ছে যে, কোম্পানির ৩৫ তম বার্ষিক সাধারণ সভা নিম্নলিখিত বিষয়াদি সম্পাদনকল্পে ২৭ ডিসেম্বর ২০২৩/১২ পৌষ ১৪৩০ তারিখ সকাল ১১:০০ ঘটিকায় অনুষ্ঠিত হবে। সভার লিংক: <https://renwickja35.digitalagmbd.net>

আলোচ্যসূচি

সাধারণ কার্যক্রমঃ

- ১। ২৭ ডিসেম্বর ২০২২ তারিখে অনুষ্ঠিত ৩৪ তম বার্ষিক সাধারণ সভার কার্যবিবরণী অনুমোদন।
- ২। ৩০ জুন ২০২৩ তারিখে সমাপ্ত অর্থবছরের নিরীক্ষিত স্থিতিপত্র, লাভ-লোকসান হিসাব, নিরীক্ষকের প্রতিবেদন এবং পরিচালকমন্ডলীর প্রতিবেদন গ্রহণ ও অনুমোদন।
- ৩। পরিচালকমন্ডলীর সুপারিশকৃত ২০২২-২০২৩ অর্থবছরের জন্য নো ডিভিডেন্ড ঘোষণা।
- ৪। ২০২৩-২০২৪ অর্থবছরের জন্য নিরীক্ষক নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।
- ৫। ২০২৩-২০২৪ অর্থবছরের জন্য Compliance Auditor নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।
- ৬। অবসরগ্রহনকারী পরিচালকমন্ডলীর নির্বাচন/ পুনঃ নির্বাচন।
- ৭। ০১ (এক) জন স্বতন্ত্র পরিচালক এবং ০১ (এক) জন পরিচালক নিয়োগ অনুমোদন।
- ৮। চেয়ারম্যান মহোদয়ের অনুমতিক্রমে সাধারণ সভায় আলোচনাযোগ্য যে কোন বিষয় আলোচনা।

বিশেষ কার্যক্রমঃ

- ১। কোম্পানির অনুমোদিত মূলধন ২০ কোটি টাকা হতে ৫০ কোটি টাকায় উন্নীতকরণ অুমোদন এবং কোম্পানির সংঘ স্মারক এবং সংঘ বিধিতে তৎসংক্রান্ত প্রয়োজনীয় পরিবর্তন সাধন এর অনুমোদন।

বোর্ডের আদেশক্রমে



(খাদিজা সুলতানা)

কোম্পানি সচিব

তারিখ: ২৯ নভেম্বর ২০২৩

দৃষ্টব্য:

- বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের সূত্র নম্বর SEC/SRMIC/94-231/91 dated March 31, 2021 অনুসরণে কোম্পানির বার্ষিক সাধারণসভা ডিজিটাল প্ল্যাটফর্মে অনুষ্ঠিত হবে।
- কোম্পানির শেয়ার লেনদেন (ক্রয়-বিক্রয়) ২১-১১-২০২৩ তারিখ বন্ধ থাকবে।
- কোম্পানির বার্ষিক সাধারণসভায় যোগদান এবং অংশ গ্রহণের বিস্তারিত পদ্ধতি যথাসময়ে শেয়ারহোল্ডারদের ই-মেইল আইডিতে জানানো হবে। এটি কোম্পানির ওয়েবসাইড [rjc.bsfc.gov.bd](http://rjc.bsfc.gov.bd) শেয়ার সংক্রান্ত তথ্যাদিতে পাওয়া যাবে।
- বার্ষিক সাধারণসভায় শেয়ারহোল্ডারদের পক্ষে সভায় যোগদান ও ভোটদানের জন্য উপযুক্ত প্রতিনিধি (প্রক্সি) নিযুক্ত করতে পারবেন। প্রক্সি ফরম সঠিকভাবে পূরণ করে কোম্পানির শেয়ার অফিসের ই-মেইল : [renwickagm@gmail.com](mailto:renwickagm@gmail.com) এ সভা আরম্ভ হওয়ার ৭২ ঘন্টা পূর্বে প্রেরণ করতে হবে।
- কোম্পানির বার্ষিক সাধারণসভার আলোচ্যসূচির ওপর শেয়ারহোল্ডারগণ আগাম প্রশ্ন শেয়ার অফিসের ই-মেইল: [renwickagm@gmail.com](mailto:renwickagm@gmail.com) এ প্রেরণ করতে পারবে।
- সভা আরম্ভ হওয়ার ১৫ মিনিট পূর্বে শেয়ারহোল্ডারদের Log in করার জন্য উৎসাহিত করা যাচ্ছে।
- ভার্চুয়াল বার্ষিক সাধারণসভায় প্রবেশ করার ক্ষেত্রে যে কোন কারিগরী/প্রযুক্তিগত অসুবিধার জন্য 01732890681/01747224411 নম্বরে যোগাযোগ করার জন্য অনুরোধ করা যাচ্ছে।
- ২০২২-২০২৩ অর্থবছরের বার্ষিক প্রতিবেদন শেয়ারহোল্ডারগণের ই-মেইল ঠিকানায় পাঠানো হবে এবং কোম্পানির ওয়েবসাইড [rjc.bsfc.gov.bd](http://rjc.bsfc.gov.bd) শেয়ার সংক্রান্ত ফোল্ডারে পাওয়া যাবে।

বিঃদ্র: সম্মানিত শেয়ারহোল্ডারবৃন্দের সদয় অবগতির জন্য জানানো যাচ্ছে যে, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের বিধি মোতাবেক বার্ষিক সাধারণ সভায় কোন প্রকার উপহার/ খাবার/ যাতায়াত ভাতা প্রদানের ব্যবস্থা থাকবে না।



**রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড**  
**২০২২-২০২৩ অর্থবছরের পরিচালকমন্ডলীর প্রতিবেদন**

বিসমিল্লাহির রাহমানির রাহিম

শিল্প মন্ত্রণালয়ের অধীন বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন (বিএসএফআইসি) এর নিয়ন্ত্রনাধীন রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর ৩৫তম বার্ষিক সাধারণ সভায় সম্মানিত শেয়ারহোল্ডারবৃন্দ, প্রতিষ্ঠানের পরিচালকমন্ডলী, কর্মকর্তা, কর্মচারী, শ্রমিক এবং উপস্থিত সূচীবৃন্দ আসসালামু আলাইকুম ওয়ারহামাতুল্লাহি ওয়া বারাকাতুহ।

**সম্মানিত শেয়ারহোল্ডারবৃন্দ,**

আপনারা অবগত আছেন যে, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন কর্তৃক জারীকৃত নির্দেশনার আলোকেই ৩৫তম বার্ষিক সাধারণ সভা ডিজিটাল প্ল্যাটফর্মে অনুষ্ঠিত হচ্ছে। এক্ষেত্রে আপনাদের সহযোগিতা ও উপস্থিতি আশা করছি।

আপনাদের আন্তরিক উপস্থিতি কোম্পানির পরিচালক পর্যদের সদস্যবৃন্দসহ আমাকে এবং প্রতিষ্ঠানের কর্মকর্তা, কর্মচারী এবং শ্রমিকদের উৎসাহিত ও সম্মানিত করছে। পরিচালকমন্ডলী ও আমার পক্ষ থেকে ডিজিটাল প্ল্যাটফর্মে উপস্থিত সকলকে সাদর সম্ভাষণ জানাচ্ছি।

**সূচীবৃন্দ**

আমি এখন ৩০-০৬-২০২৩ তারিখ সমাপ্ত অর্থবছরের কোম্পানির সামগ্রিক কর্মকান্ড, আর্থিক অবস্থা, নিরীক্ষিত স্থিতিপত্র, লাভ লোকসান হিসাব ও নিরীক্ষা প্রতিবেদন সংক্ষিপ্তভাবে আপনাদের অবগতির জন্য উপস্থাপন করছি।

**উৎপাদনঃ**

বিবরণ	২০২২-২৩	(মে.টন)	২০২১-২২	(মে.টন)
	লক্ষ্যমাত্রা	প্রকৃত উৎপাদন	লক্ষ্যমাত্রা	প্রকৃত উৎপাদন
কাষ্টিং	২০০	২০২.৯৪	২১০	১৬৫.৫১
মেশিনিং	৪০০	৩০৫.৪১	৪৫০	৩১৩.১৪

২০২২-২০২৩ অর্থ বছরে কাষ্টিং ২০০.০০ মেট্রিক টন এবং মেশিনিং ৪০০.০০ মেট্রিক টন লক্ষ্যমাত্রা নির্ধারণ করা হয়েছিল। এই লক্ষ্যমাত্রার বিপরীতে কাষ্টিং ২০২.৯৪ মেট্রিক টন এবং মেশিনিং ৩০৫.৮১ মেট্রিক টন অর্জিত হয়েছে যা লক্ষ্যমাত্রার যথাক্রমে ১০১.৪৭% এবং ৭৬.৪৫%। বিএসএফআইসি'র নিয়ন্ত্রনাধীন চিনিকলগুলোর চাহিদার ভিত্তিতে কোম্পানির উৎপাদনের লক্ষ্যমাত্রা নির্ধারণ করা হয়ে থাকে। সরকারি সিদ্ধান্তের প্রেক্ষিতে ৬টি চিনিকলের মাড়াই কার্যক্রম স্থগিত হওয়ায়, চাহিদা কম থাকায় উৎপাদন কম হয়েছে।

**বিক্রয়ঃ**

বিবরণ	২০২২-২৩ (লক্ষ টাকায়)	২০২১-২২ (লক্ষ টাকায়)
যন্ত্রাংশ ও ট্রেইলার প্রস্তুত এবং মেরামত	৪৮৬.১২	৫২১.৮০
সাব-কন্ট্রাক্ট কমিশন	১৫.৯০	১২.৭২
এমএ স্কাপ		২৫.৭০
বিনোদন পার্কের টিকেট বিক্রয়	৩৫.১২	২৯.২৩
মোট	৫৩৭.১৪	৫৮৯.৪৬

২০২২-২৩ অর্থবছরে মোট বিক্রয় হয়েছে ৫৩৭.১৪ লক্ষ টাকা যা গত বছরের তুলনায় ৫২.৩২ লক্ষ টাকা অথ্যাৎ ৮.৮৮% কম বিক্রয় হয়েছে। চিনিকলের চাহিদা হ্রাস পাওয়ার কারনে বিক্রয় গত বছরের তুলনায় হ্রাস পেয়েছে।

**সমন্বিত পন্য বিক্রয় খরচঃ**

বিবরণ	২০২২-২৩ (লক্ষ টাকায়)	২০২১-২২ (লক্ষ টাকায়)
সমন্বিত পন্য বিক্রয় খরচ:	৫৫৬.৪১	৯৬৮.৭৬

২০২২-২৩ অর্থবছরের সমন্বিত বিক্রয় ব্যয় ৫৫৬.৪০ লক্ষ টাকা যা পূর্ববর্তী বছরের তুলনায় ৪১২.৩৫ লক্ষ টাকা কম। পূর্ববর্তী বছরের তুলনায় স্থায়ী খরচ হ্রাস পেয়েছে। এছাড়া সমাপনী মজুদ পন্য ব্যয় হ্রাস পেয়েছে।

**মুনাফার হার:**

বিবরণ	২০২২-২৩ (লক্ষ টাকায়)	২০২১-২২ (লক্ষ টাকায়)
মোট মুনাফা/ লোকসান	(৩৯২.৭০)	(৮৪৭.৪৩)
করপূর্বক নীট মুনাফা/ লোকসান	(৪০৬.৬৪)	(৮৬৪.৭৭)

২০২২-২৩ অর্থবছরের নীট লোকসানের পরিমাণ দাড়িয়েছে (৪০৬.৬৪) লক্ষ টাকা যা পূর্ববর্তী বছরের লোকসানের তুলনায় (৪৫৮.১৩) লক্ষ টাকা অথ্যাৎ ৪৭.২৩% হ্রাস পেয়েছে। উল্লেখ্য যে সমন্বিত পন্য বিক্রয় খরচ ও প্রশাসনিক ব্যয় হ্রাস পাওয়ায় নীট লোকসান কমানো সম্ভব হয়েছে।

**অতিরিক্ত তথ্যঃ**

ক) সকল বিবরণীতে কোম্পানি সংক্রান্ত বিষয়বলী, পরিচালনা নীতিমালা, অর্থ প্রবাহ এবং তারল্যের পরিবর্তন সঠিকভাবে উপস্থাপিত হয়েছে।

খ) কোম্পানির হিসাব বহিসমূহ যথাযথভাবে সংরক্ষিত হয়েছে।

গ) আর্থিকবিবরণী প্রস্তুতকালে হিসাব সংক্রান্ত নীতিমালা যথাযথভাবে অনুসরণ করা হয়েছে।

ঘ) আর্থিকবিবরণী প্রস্তুতকালে বাংলাদেশে প্রযোজ্য হিসাব মানসমূহ অনুসরণ করা হয়েছে।

ঙ) অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা যথাযথ ছিল এবং কার্যকর প্রয়োগ ও তত্তাবধান নিশ্চিত করা হয়েছে।

চ) কোম্পানির পরিচালনাগত ব্যাপারে পূর্ববর্তী বছরের তুলনায় কোন বিচ্যুতি নেই।

ছ) কোম্পানির শেয়ারহোল্ডিং পজিশন Annexure-II এ উপস্থাপন করা হয়েছে।



জ) পরিচালকমন্ডলীর বোর্ড সভায় উপস্থিতির বিবরণ Annexure-III এ উপস্থাপন করা হয়েছে।

ঝ) ৫ (পাঁচ) বছরের পরিচালনা ও আর্থিক ফলাফল সমূহ Annexure-IV এ উপস্থাপন করা হয়েছে।

ঞ) কোম্পানির চলমান ধারার বিষয়াদি প্রতিবেদনে বর্ণনা করা হয়েছে।

ট) কোম্পানির লভ্যাংশ সংক্রান্ত বিষয় প্রতিবেদনে বর্ণনা করা হয়েছে।

ঠ) সিইও/সিএফও এর ঘোষনা সার্টিফিকেট Annexure-A এ উপস্থাপন করা হয়েছে।

ড) কমপ্লায়েন্স অডিটর সার্টিফিকেট Annexure-B এ উপস্থাপন করা হয়েছে।

ঢ) বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের প্রোফরমানুয়ালি কর্পোরেট গভার্নেন্স কমপ্লায়েন্স প্রতিবেদন Annexure-c এ উপস্থাপিত হয়েছে।

ণ) Related party transaction এ সম্পর্কিত তথ্য আর্থিক বিবরণীর-Note ৩.১২ এ বর্ণিত আছে।

#### **IAS, IFRS সহ অন্যান্য আরোপযোগ্য আইন ও নীতি সমূহের বাস্তবায়ন:**

কোম্পানি আইন ১৯৯৪ এবং বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন আইন ১৯৮৭ অনুসরণপূর্বক কোম্পানি তার যাবতীয় আর্থিক লেনদেনের হিসাব সংরক্ষন করাসহ সঠিক আর্থিক অবস্থান প্রকাশ করে। সকল আর্থিক হিসাব International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) সহ অন্যান্য আরোপযোগ্য নীতি সমূহের অনুসরণ পূর্বক হিসাব ও প্রতিবেদন প্রস্তুত করা হয়েছে।

#### **আর্থিক প্রতিবেদন ও জবাবদিহিতা:**

কোম্পানি বার্ষিক প্রতিবেদনের মাধ্যমে প্রতি আর্থিক বছর শেষে চূড়ান্ত বার্ষিক হিসাব, বছরের শুরুর হতে প্রথম ত্রৈমাসিক হিসাব, অর্ধবার্ষিক হিসাব, তৃতীয় ত্রৈমাসিক হিসাব প্রস্তুত এবং তা পরিচালকমন্ডলীর সমন্বয়ে গঠিত নিরীক্ষা কমিটির মাধ্যমে সঠিকতা যাচাই পূর্বক নিয়মানুযায়ি বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ লি.২টি জাতীয় দৈনিক পত্রিকা ও অনলাইন পত্রিকার মাধ্যমে শেয়ারহোল্ডারদের অবহিত করা হয়েছে। প্রথম ত্রৈমাসিক হিসাব, অর্ধবার্ষিক হিসাব, তৃতীয় ত্রৈমাসিক হিসাব এর সাথে চূড়ান্ত হিসাবে আয়-ব্যয়ের পার্থক্য পরিলক্ষিত হয়নি।

#### **চূড়ান্ত হিসাবের ওপর নিরীক্ষকদের মন্তব্য:**

২০২২-২০২৩ অর্থবছরের হিসাবের ওপর নিরীক্ষকদের মন্তব্যের প্রেক্ষিতে অডিট কমিটি একটি প্রতিবেদন বোর্ডে উপস্থাপন করেন। বোর্ড এ বিষয়ে বিস্তারিত আলোচনা করে কোম্পানিকে নিরীক্ষকদের মন্তব্যের আলোকে যথাযথ ব্যবস্থা গ্রহণের জন্য নির্দেশনা প্রদান করেন।

#### **চলমান ধারা:**

বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের নিয়ন্ত্রনাধীন চিনিকলসমূহের চাহিদার ওপর কোম্পানির বিক্রয় কার্যক্রম বিদ্যমান। ইতোমধ্যে ৬টি চিনিকলের উৎপাদন কার্যক্রম স্থগিত করায় রেযকোর বিক্রয় কার্যক্রমের ওপর প্রভাব পড়েছে। নতুন ব্যবসা সৃষ্টির লক্ষ্যে করপোরেশন শিল্প মন্ত্রণালয়ের মাধ্যমে সংশ্লিষ্ট অন্যান্য মন্ত্রণালয়ের সঙ্গে যোগাযোগ অব্যাহত আছে এছাড়াও মিলসমূহের বাহিরে অন্যান্য সরকারী ও বেসরকারী প্রতিষ্ঠানসমূহেও ব্যবসা বৃদ্ধির লক্ষ্যে যোগাযোগ করা হচ্ছে। ব্যাংকের দায়-দেনা বৃদ্ধি, পুঞ্জীভূত লোকসান বৃদ্ধি পেয়ে কোম্পানির চলমান ধারা বজায় রাখা ঝুঁকিপূর্ণ হিসেবে প্রতিয়মান হলেও কোম্পানিটি সরকারের নিয়ন্ত্রণাধীন ও আনুকূল্যের কারণে চলমান ধারা ঝুঁকিপূর্ণ নয়।

#### **লভ্যাংশ:**

এ অর্থবছরে কোম্পানির নীট ৪,০৬,৬৪,৩১৪ (চার কোটি ছয় লক্ষ চৌষটি হাজার তিনশত চৌদ্দ) টাকা লোকসান হওয়ায় লভ্যাংশ প্রদানের সুপারিশ করতে পারছেন বলে পরিচালকমন্ডলী দুঃখ প্রকাশ করছে।

#### **কর্পোরেট গভার্নেন্স:**

শেয়ার অফলোডিং কোম্পানি হিসেবে বিএসইসি কর্তৃক জারিকৃত কর্পোরেট গভার্নেন্স কোড বাস্তবায়ন করা হয়েছে। এছাড়া কোম্পানির সংশ্লিষ্ট কর্মকর্তাগণ কর্পোরেট গভার্নেন্স এর আলোকে কোম্পানির কর্মকান্ড ও পরিচালকমন্ডলীর নির্দেশনা প্রতিপালন করছে।

#### **অডিট কমিটি:**

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 এর নির্দেশনানুযায়ি পরিচালনাপর্ষদ কর্তৃক গঠিত স্বতন্ত্র পরিচালকসহ ৩(তিন) সদস্য বিশিষ্ট অডিট কমিটি গঠন করা হয়েছে। গঠিত অডিট কমিটি অভ্যন্তরীণ নিরীক্ষা পদ্ধতি, আর্থিক প্রতিবেদন এবং বহিঃ নিরীক্ষকদের প্রতিবেদন আলোচনা ও পর্যালোচনাপূর্বক তাদের মন্তব্য প্রতিবেদনে পেশ করেছেন। তাদের প্রতিবেদন Annexure-V এ দেয়া হয়েছে।

#### **অডিট কমিটির সভা ও যোগদান:**

৩০ জুন ২০২৩ সালের সমাপ্ত অর্থবছরে অডিট কমিটির ৪ (চার) টি সভা অনুষ্ঠিত হয়েছে। সভার হাজিরার পরিসংখ্যান বার্ষিক প্রতিবেদন Annexure-III এ উপস্থাপন করা হয়েছে।

#### **স্বতন্ত্র পরিচালক:**

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 অনুযায়ি জনাব আবু বকর ছিদ্দিক এফসিএমএ ও জনাব আলী হায়দার চৌধুরী এফসিএমএ স্বতন্ত্র পরিচালক হিসাবে যথাযথ দায়িত্ব পালন করছেন। স্বতন্ত্র পরিচালক দুইজনকে ৩(তিন) বছরের জন্য নিয়োগ দেয়া হয়েছে।

#### **নমিনেশন অ্যান্ড রিমুনারেশন কমিটি (এনআরসি) গঠন:**

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 অনুযায়ি স্বতন্ত্র পরিচালক জনাব আলী হায়দার চৌধুরী এফসিএমএ কে চেয়ারম্যান করে ৩(তিন) সদস্য বিশিষ্ট নমিনেশন অ্যান্ড রিমুনারেশন

কমিটি (এনআরসি) গঠন করা হয়েছে। ২০২২-২০২৩ অর্থবছরে এনআরসির ১টি সভা অনুষ্ঠিত হয়েছে। তাদের প্রতিবেদন Annexure-VI এ দেয়া হয়েছে।

#### **কমপ্লায়েন্স সার্টিফিকেট:**

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 অনুযায়ী কমপ্লায়েন্স অডিটর হিসেবে মেসার্স পোদ্দার অ্যান্ড অ্যাসোসিয়েটস (কন্স্ট অ্যান্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস)কে ২৭-১২-২০২২ তারিখে অনুষ্ঠিত কোম্পানির ৩৪তম বার্ষিক সাধারণ সভায় নিয়োগ দেয়া হয়েছে। এ ফর্ম অডিট সম্পন্ন করে সার্টিফিকেট প্রদান করেছে যা প্রতিবেদনে দেয়া হয়েছে।

#### **পরিচালকমন্ডলীর সম্মানি:**

বিবরণ	২০২২-২৩ (লক্ষ টাকায়)	২০২১-২২ (লক্ষ টাকায়)
পরিচালকবৃন্দের সম্মানী	২.৩০	১.৮০

২০২২-২৩ অর্থবছরে পরিচালকবৃন্দের পরিচালনা পর্ষদের ০৫ টি বোর্ড সভা, ০৪টি অডিট কমিটির এবং এনআরসি কমিটির ১টি সভা অনুষ্ঠিত হয়েছে।

#### **জাতীয় কোষাগারে অবদান:**

সামাজিক অঙ্গিকারের অংশ হিসেবে এবং সরকারের নিয়ন্ত্রণাধীন বিধায় কোম্পানি নিয়মিতভাবে জাতীয় কোষাগারে ট্র্যাক্স, ভ্যাট প্রদান করে থাকে।

#### **ব্যবসায়িক ঝুঁকি:**

ব্যবসায়িক কার্যক্রমের সাথে বিভিন্ন ধরনের ঝুঁকি যেমন: পরিকল্পনা ঝুঁকি, আর্থিক ঝুঁকি, আইনগত ঝুঁকি আছে। যুগোপযোগি পরিকল্পনা, কাজের স্বচ্ছতা ও নিয়ন্ত্রন সংস্থার বিধি বিধান পালনের মাধ্যমে ব্যবসায়িক ঝুঁকিকে নিয়ন্ত্রনে রাখা হয়েছে।

#### **আইনের প্রতি শ্রদ্ধা:**

কোম্পানিটি গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিয়ন্ত্রনাধীন প্রতিষ্ঠান বিধায় বিএসইসি, ডিএসই বুলস অ্যান্ড রেগুলেশন, শ্রম আইন প্রতিপালন সহ সরকারের সংশ্লিষ্ট মন্ত্রণালয়ের সকল ধরনের নির্দেশনা, নীতিমালা ও আইনের প্রতি শ্রদ্ধাশীল এবং রাষ্ট্রীয় আইন ও বুলস যথাযথভাবে পরিপালন করে আসছে।

#### **বিধিবদ্ধ পরিশোধ সমূহ:**

কোম্পানিটি সরকারের শিল্প মন্ত্রণালয়ের নিয়ন্ত্রনাধীন বিধায় কর্মরত কর্মকর্তা, কর্মচারী ও শ্রমিকদের দেনা পাওনা সরকারি বিধি বিধানের আলোকে পরিশোধ করা হচ্ছে। এছাড়া অন্যান্য দায়-দেনা সমূহ নিয়মিতভাবে পরিশোধ করা হচ্ছে।

#### **বার্ষিক কর্মসম্পাদন চুক্তি বাস্তবায়ন (এপিএ):**

প্রাতিষ্ঠানিক দক্ষতা বৃদ্ধি স্বচ্ছতা ও জবাবদিহিতা জোরদার করা, সুশাসন সংহত করণ এবং সম্পাদানের যথাযথ ব্যবহার নিশ্চিত করণে মাধ্যমে কোম্পানির অভিলক্ষ্য অর্জনে, উৎপাদনশীলতা নিরবিচ্ছিন্ন রাখতে সরকারের নির্দেশনা মোতাবেক ২০২২-২৩ অর্থবছরের শুরুরে নিদিষ্ট সময়ে মধ্যে নির্ধারিত ছকে পরিকল্পনা প্রণয়নপূর্বক বিএসএফআইসির সঙ্গে ২০২২-২৩ অর্থবছরে কর্মসম্পাদন চুক্তি (APA) সম্পাদিত হয়েছে।

#### **শুদ্ধাচার কৌশল ও উদ্ভাবনী উদ্যোগ বাস্তবায়ন:**

জাতীয় শুদ্ধাচার কৌশল বাস্তবায়নের লক্ষ্যে কোম্পানির কর্মপরিকল্পনা ও পর্যবেক্ষণ কাঠামো প্রণয়ন করা হয়। তদানুযায়ী প্রাতিষ্ঠানিক ব্যবস্থা দক্ষতা ও নৈতিকতা উন্নয়ন, শুদ্ধাচার প্রতিষ্ঠায় সহায়ক আইন, বিধি, নীতিমালা/ম্যানুয়াল ও প্রজ্ঞাপন/পরিপত্র প্রয়োগ/ তথ্য-অধিকার সম্পর্কিত কার্যক্রম, শুদ্ধাচার চর্চা জন্য পুরস্কার প্রদান, ই-গভার্ন্যান্স বাস্তবায়ন উদ্ভাবনী উদ্যোগ ও সেবা পদ্ধতি সহজীকরণ জবাবদিহিতা নির্দিষ্ট করণ, প্রতিষ্ঠানের শুদ্ধাচার সংশ্লিষ্ট কার্যক্রম বাস্তবায়ন করা হচ্ছে।

#### **জাতীয় দিবস উৎযাপন:**

রেযকো জাতীয় দিবসসমূহ যথাযথ মর্যাদা ও শ্রদ্ধার সাথে পালন করে থাকে। ঐতিহাসিক ৭ই মার্চ, স্বাধীনতা দিবস, জাতীয় শিশু দিবস, জাতীয় শোক দিবস, বিজয় দিবস পালন করা হয়।

#### **নিরাপত্তা ও অগ্নি নিরাপত্তা ব্যবস্থা:**

কোম্পানির সার্বিক কর্মকান্ড নির্বিঘ্ন রাখতে সার্বিক নিরাপত্তার ওপর বিশেষ গুরুত্ব আরোপ করা হয়। এ বিষয়ে কোম্পানির সংশ্লিষ্ট কর্মকর্তা-কর্মচারীগণ তাদের স্ব স্ব জ্ঞান ও অভিজ্ঞতার প্রায়োগিক ব্যবস্থাপনায় এবং সেফটি বিধিমালা যথাযথ অনুসরণের মাধ্যমে কোম্পানির পরিচালন ও রক্ষনাবেক্ষনে নিরাপত্তামূলক ব্যবস্থা অধিকতর জোরদারকরনের লক্ষ্যে সিসি ক্যামেরা স্থাপন করা হয়েছে। নিরাপত্তা নিশ্চিত করার স্বার্থে উর্ধতন নিরাপত্তা কর্মকর্তা কর্তৃক নিয়মিত নিরাপত্তা সংক্রান্ত বিষয়াদি পর্যালোচনা করা এবং পরামর্শ মোতাবেক ব্যবস্থা নেয়া হয়।

#### **পরিবেশ সংরক্ষণ:**

পরিবেশগত বিধি বিধান মেনে কোম্পানি পরিচালনা করা হচ্ছে। কারখানার চারদিকের রাস্তা তৈরি, পরিস্কার পরিচ্ছন্নতা, উন্নয়নের কাজ করা হয়। প্রধানমন্ত্রীর নির্দেশনা কোথাও খালি জায়গা রাখা যাবে না, যেখানে খালি জায়গা থাকবে সেখানেই গাছ লাগাতে হবে। সেপ্রেক্ষিতে কারখানার অভ্যন্তরে, আবাসিক ভবনের চারপাশে যেখানেই খালি জায়গা আছে সেখানেই ফলজ ও বনজ বৃক্ষ রোপনের মাধ্যমে বণায়ন কার্যক্রমের পাশাপাশি ফুলের বাগান পরিচর্চা অব্যাহত আছে। ডেঙ্গু প্রতিরোধে মশার বিস্তার যাতে না হয় সে দিকে লক্ষ্য রেখে কারখানার ড্রেনসমূহ নিয়মিত পরিস্কার করা হয়।

#### **মানব সম্পদ উন্নয়ন ও প্রশিক্ষণ:**

অনুমোদিত মানবসম্পদ কাঠামো অনুযায়ী কোম্পানিতে কর্মকর্তা, কর্মচারী ও শ্রমিক সংস্থান রয়েছে। প্রতিষ্ঠানের মানব সম্পদ উন্নয়ন কর্মসূচির অংশ হিসেবে প্রতিটি স্তরের কর্মকর্তা, কর্মচারী ও শ্রমিকদের ক্রমানুসারে আনুষ্ঠানিক ও অনানুষ্ঠানিক প্রশিক্ষণ দেয়া হয়ে থাকে।



### গুজিবাঙ্গারের সঙ্গে যোগাযোগ:

কোম্পানিটি ঢাকা স্টক এক্সচেঞ্জ লি. এর তালিকাভুক্ত। সে কারনে বিএসইসি, ডিএসই এর বিধি ও নীতিমালা এবং তাদের জারীকৃত নির্দেশনা সমূহ যথাযথ ভাবে অনুসরণ করা হচ্ছে।

### সিডিবিএল (CDBL) কার্যক্রম:

সিডিবিএল এর মাধ্যমে ইলেকট্রনিক পদ্ধতিতে সিকিউরিটিজ এর হিসাবপত্র রাখা, প্রয়োজনীয় দলিলাদি হস্তান্তর করা এবং বস্তুগত কোন দলিলের হস্তান্তর ব্যতীত মালিকানা পরিবর্তনের সব কাজ সিডিবিএলের মাধ্যমে করা হয়ে থাকে।

### বিএপিএলসি (BAPLC) কার্যক্রম:

কোম্পানি বাংলাদেশ এসোসিয়েশন অব পাবলিক লিস্টেড কোম্পানিজ (BAPLC) এর নিয়মিত সদস্য।

### সরকারি নীতিমালানুযায়ী কর্মকর্তা/কর্মচারীদের জন্য কল্যান মূলক কার্যক্রম:

কোম্পানিটি গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিয়ন্ত্রনাধীন প্রতিষ্ঠান বিধায় সরকারি বিধি বিধান ও নিয়মনীতি অনুসরণ পূর্বক পরিচালিত হচ্ছে।

### পরিচালক নির্বাচন:

কোম্পানির আর্টিক্যাল অব অ্যাসোসিয়েশনের ৯৫ নম্বর বিধি ও কোম্পানি আইনের বিধান অনুযায়ী বর্তমানে নিয়োজিত পরিচালকবৃন্দের এক-তৃতীয়াংশ হিসাব নিয়ন্ত্রক জনাব মো: শফিকুল ইসলাম ও পরিচালক (উৎপাদন ও প্রকৌশল) জনাব মো: আতাউর রহমান খান জ্যেষ্ঠতার ভিত্তিতে এ সভায় অবসর গ্রহণ করবেন এবং তারী ৯৬ নম্বর বিধি অনুযায়ী পুনঃনির্বাচন/মনোনয়নের ইচ্ছা প্রকাশ করেছেন। তারী পুনঃনির্বাচন/মনোনয়নের যোগ্যতা রাখেন।

### নিরীক্ষক নিয়োগ:

২৭-১২-২০২২ তারিখে অনুষ্ঠিত কোম্পানির ৩৪ তম বার্ষিক সাধারণ সভার সিদ্ধান্ত অনুযায়ী মেসার্স রহমান মোস্তফা আলম অ্যান্ড কোং, চার্টার্ড অ্যাকাউন্ট্যান্টসকে সর্বসাকুল্যে ১,১৫,০০০.০০ (এক লক্ষ পনের হাজার) টাকা পারিশ্রমিকে ২০২২-২০২৩ অর্থবছরের জন্য নিরীক্ষক নিয়োগ দেয়া হয়েছে। তারী নিরীক্ষা কাজ সম্পন্ন করেছে। উক্ত ফর্ম এবং অবসর গ্রহণ করবে এবং তারা পুনঃ নিয়োগের ইচ্ছা প্রকাশ করেছে।

### ভবিষ্যত কার্যক্রম:

মিলের উন্নয়নের লক্ষ্যে দিক নির্দেশনা দানের পরিপ্রেক্ষিতে করপোরেশন কর্তৃক টাস্ক ফোর্স গঠন করা হয়েছে। টাস্ক ফোর্সের প্রস্তাবনার প্রেক্ষিতে ভবিষ্যত পরিকল্পনাসমূহ গ্রহণ করা হয়েছে। যেমন:

- বড় লেদ মেশিন স্থাপন করা হলে উৎপাদনের ধারাবাহিকতা রক্ষাসহ রোলার উৎপাদন বৃদ্ধিসহ নতুন রোলার গুড়ি এবং পুরাতন রোলারসমূহ রি-গুড়ি করা সম্ভব হবে। ফলে মিলের আয় বৃদ্ধি করা সম্ভব হবে।
- মেটাল কম্পজিশন ডিটেক্টর/স্পেস্টমিটার ক্রয়ের মাধ্যমে উৎপাদিত পন্যের কম্পজিশন যাচাইসহ মানবৃদ্ধি এবং বাহিরের যন্ত্রাংশের কম্পজিশন টেস্টের কাজ করে কোম্পানির আয় বৃদ্ধি করার চেষ্টা করা হবে।
- পোর্টেবল ব্যালাপিং মেশিন ক্রয় করে যন্ত্রপাতির ব্যালেন্স নিশ্চিত করণের মাধ্যমে মিলের উৎপাদনশীলতা বাড়ানো যাবে।
- মিলিং মেশিন স্থাপনের মাধ্যমে প্রিসিশন যন্ত্রাংশ তৈরি করে মিলের আয় বৃদ্ধি করা সম্ভব।
- গড়াই নদীর পাশে পার্কে ম্যানুয়াল রাইডার স্থাপন করে কোম্পানির অন্যান্য আয় বৃদ্ধি করার ব্যবস্থা গ্রহণ করা হবে।
- কেইন কেরিয়ার ও ইন্টারমিডিয়েট কেরিয়ারের শ্রেট তৈরী করার বাস্তব পদক্ষেপ গ্রহণ করা হয়েছে। কার্যাদেশ মোতাবেক মিলে সরবরাহ করা হবে।
- স্টিলের “কাষ্ট ফিনিসড যন্ত্রাংশ” ক্রয় করে নিজস্ব কারখানায় মিশিনিং করে “স্টিলের ফিনিসড যন্ত্রাংশ” তৈরী করে ব্যবসার পরিধি বৃদ্ধি করা হবে।
- আরজিসি নিয়োজিত সাব-কন্ট্রাকটর থেকে যন্ত্রাংশ ক্রয় হাস করে নিজস্ব কারখানার মেশিনে সক্ষমতা বৃদ্ধিপূর্বক যন্ত্রাংশ তৈরী করে ব্যবসার পরিধি বৃদ্ধি করা হবে।
- ১ টি পেট বোতল কারখানা তৈরি করণ (২০০০ পিস/ঘন্টা) এর মাধ্যমে কোম্পানির আয় বৃদ্ধি পাবে।
- ১টি ইনডাকশন ফার্নেস ক্রয় করণ ( ৫ টন ধারন ক্ষমতা সম্পন্ন)।

### উপসংহার:

কোম্পানির শ্রমিক, কর্মচারী, কর্মকর্তা ও ব্যবস্থাপনা কর্তৃপক্ষ নানাবিধ সমস্যার মধ্যে কোম্পানির উৎপাদন ও উন্নয়নের ক্ষেত্রে যে অবদান রেখেছেন তার জন্য তাদেরকে ধন্যবাদ জ্ঞাপন করছি। ভবিষ্যতে কোম্পানির কর্মকাণ্ডে আরো অধিকতর অবদান রাখার জন্য তাদেরকে আহবান জানাচ্ছি। ভবিষ্যতে যাতে এ কোম্পানি আবার ঘুরে দাঁড়াতে পারে তার আশাবাদ ব্যক্ত করছি।

পরিশেষে কোম্পানির সম্মানিত গ্রাহক শেয়ারহোল্ডারসহ সংশ্লিষ্ট সকলের আন্তরিক সহযোগিতার কথা আমরা শ্রদ্ধার সাথে স্মরণ করছি এবং সর্বশক্তিমান মহান সৃষ্টিকর্তার নিকট কোম্পানির ভবিষ্যৎ উন্নতি ও সমৃদ্ধি কামনা করছি।

সকলকে ধন্যবাদ।

পরিচালকমন্ডলীর পক্ষে



( শেখ শোয়েবুল আলমএনডিসি)

চেয়ারম্যান (গ্রুপ-১)

বিএসএফআইসি

## **ANNEXURE -1**

**Directors report to the financial statement as per section 184 of company's act 1994.**

**The Directors also report that:**

- The financial statements of the company present true and fair view of company's state of affairs result of its operation, cash flows and changes of equity.
- Books of Accounts have been maintained properly as required by the law.
- Appropriate accounting policies have been consistently applied in formulating the financial statements and accounting estimates were reasonable applied and prudent.
- The financial statement was prepared in accordance with International Accounting Standard (IAS) as applicable in Bangladesh.
- Internal Control System is sound in design and implemented and monitored effectively.
- The Company's revenue depends on Sugar Mills operational activities. Hence There are significant doubts upon the company's ability to continue as a going concern the running of sugar mills activities.

## **ANNEXURE -II**

Pattern of Shareholding position on June 30, 2023 as required by the revised Corporate Governance Code under section 1.5 (XXIII) issued by BSEC.

Name of the Shareholders	Status	Number of share	Shareholding %
1.Parent/Subsidiary/Associates and other related parties	Nil		
2.Directors			
Mr. Md. Arifur Rahman Apu (Grade -1) Khondoker Azim Ahmed ndc Engr. Md, Ataur Rahman Khan Engr. Md. Shahidul Karim Md. Shafiqul Islam FCMA Mr. Abu Bakar Siddique FCMA Mr. Md. Ali Haider Chowdhury FCMA Mr.Md. Mahamudul Haque	Nominated Director	Nil	
	Nominated Director	Nil	
	Nominated Director	Nil	
	Nominated Director	Nil	
	Nominated Director	Nil	
	Independent Director	Nil	
	Independent Director	Nil	
	Managing Director	Nil	
3. Chief Executive Officer, Chief Financial Officer, Head of Internal Audit and their Spouses and Minor Children	Nil		
4. Executives	Nil		
5. Shareholders Holding 10% or more voting interest in the Company	Nil		



### **ANNEXURE –III**

The Board Meeting held and attended by the Directors on June 30, 2022 required by the revised Corporate Governance Code under section 1.5 (XXII) issued by BSEC.

Name of the Director	Meeting Held	Attendance
1. Md. Arifur Rahman Apu (Chairman)	5	5
2. Md. Ashraf Ali (Nominated Director)	3	3
3. Md. Ataur Rahman Khan (Nominated Director)	2	2
4. Abu Bakar Siddique FCMA (Independent Director)	5	5
5. Md. Ali Hayder Chowdhury FCMA (Independent Director)	5	5
6. Eng. Md. Anwar Kabir (Nominated Director)	4	4
7. Md. Shahidul Karim (Nominated Director)	1	0
8. Md. Shafiqul Islam (Nominated Director)	2	2
9. Md. Al Wadud Amin (Managing Director)	2	2
10. Md. Mahmudul Haque (Managing Director)	3	3

Audit Committee Meeting attended by the Directors of Renwick, Jaineswar & Co (BD) Ltd. during the year 2022-2023.

Composition	Position	Audit Committee	
		Meeting held	Attended
Mr. Md. Abu Bakar Siddique FCMA	Chairman	4	4
Engr..Md Ashraf Ali	Member	2	2
Md. Ataur Rahman Khan	Member	2	2
Eng. Md. Anwar Kabir	Member	2	2
Md. Shafiqul Islam	Member	2	2
Khadiza Sultana	Company Secretary	4	4

### **ANNEXURE –IV**

Five Year's Key Operating and Financial Data. As required by the revised Corporate Governance Code under section 1.5 (XiX) issued by BSEC.

Figure in lac

Operating Data	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Operating Revenue/Sales	537.15	589.47	605.21	1335.74	1408.19
Operating profit/Gross profit	-19.27	-379.29	-176.45	38.09	433.31
Profit before tax	-392.70	-847.44	-457.36	- 636.06	117.97
Net profit after tax & WPP & welfare Fund	-406.64	-864.76	-466.47	- 647.03	84.26
Earning per share	-20.33	-43.24	-23.32	-32.35	4.21

Balance Sheet & Other Data	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Retained Earnings	-3026.17	-2538.28	-1673.52	-1207.04	-595.39
Total Assets	3520.20	3590.99	3807.19	5069.86	7088.92
Total Current Assets	3071.54	3166.40	3362.23	4603.82	6610.96
Total Current Liabilities	4472.90	4133.00	3493.87	4303.30	5721.51
Face Value per Share	10	10	10	10	10
Share Outstanding	2000000	2000000	2000000	2000000	2000000
Dividend (Cash)	-	-	-	-	-
Current ratio (time)	0.67:1	0.73:1	0.96:1	1.07:1	1.16:1
Gross profit (%)	-0.036	-0.64	-0.29	0.029	0.30

## **ANNEXURE –V**

### **Report of the Audit Committee**

Report of the audit committee on June 30, 2023. As required by the revised Corporate Governance Code under section 5.7 issued by BSEC.

Dear Shareholder's,

Assalamu Alikum Wa-Rahmatullah

The formation and operation of the Audit Committee is based on the underlying corporate laws and regulations, currently accepted best practice and latest corporate governances of Bangladesh Securities and Exchange Commission (BSEC).

#### **Composition of the Committee**

In accordance with the requirements of Corporate Governance Code of BSEC, the Audit Committee of Renwick, Jaineswar & CO (BD) Ltd. (RJCO) consist of 3 (three) members from the Board of Directors including one Independent Director. The Company Secretary is working as Member Secretary of the Committee.

#### **Committee Meeting**

The committee held 4 (four) meeting during the financial year 2022-2023. Audit Committee examined and reviewed the Statement of Financial Position along with other Financial Statements of the company during the year submitted by Rahman Mostafa Alam & Co. Chartered Accountants and recommended to place before the Board Meeting.

#### **Role & Responsibilities of the Audit Committee**

1. Review and examine the draft Statement of Financial Position and other Financial Statement recommended to place before Board of Directors for their consideration and approval.
2. Review the quarterly and half – yearly financial statements of accounts for proper submission of the same to the shareholders and regulatory authorities.
3. Audit Committee reviews the integrity of financial statement of the Company to ensure that it reflects true and fair view of the company's state of affairs for the year ended 30<sup>th</sup> June 2023.
4. Reviewing Management and Internal Auditor's report on the effectiveness of systems for internal financial control, financial reporting and risk management.
5. Reporting to the Board of Directors on internal audit findings from time to time considering the significance of the issues.

#### **Committee Report Summary**

The Audit Committee carried out its responsibilities in accordance with its terms of reference. The main activities carried out by the Committee were as follows:

1. Oversee the financial reporting process
2. Worked with the Management to step up the Internal Audit Function.
3. Monitor choice of accounting policies and principles
4. Reviewed the external audit report for the Company with the external Auditor
5. Reviewed along with the management, quarterly, half yearly and the annual financial statements before submission to the Board for approval
6. Reviewed the management decision and analysis before disclosing in the Annual Report.

On behalf of the Committee



Mr. Abu Bakar Siddique, FCMA  
Chairman  
Audit Committee



## **Annexure-VI**

### **Report of the Nomination and Remuneration Committee (NRC)**

For the year ended on 30 June 2023

Report of the NRC on June 30,2023. As required by the revised Corporate Governance Code under section 6.5 issued by BSEC.

Dear Shareholder's

Assalamu Alaikum wa-Rahmatullah.

The Nomination and Remuneration Committee (NRC) was constituted by the Board of Directors of Renwick, Jajneswar & Co (BD) Ltd. fulfill the requirements as per the corporate Governance code notification 2018 issued by Bangladesh Securities and Exchange Commission (BSEC) .

The Nomination and Remuneration Committee meeting were attended by the members of the committee and the Managing Director, Chief financial officer and Head of Internal Audit of the company on invitation. The Company Secretary Performed the Secretarial function of the committee. The committee carried out the duties and responsibilities for Nomination and Remuneration policy.

#### **Composition of Nomination and Remuneration Committee:-**

In accordance with the requirements of corporate Governance code of (BSEC) the Nomination and Remuneration Committee consist of 3 (three) members from the Board of Directors including one Independent Director. The Company Secretary is working as member secretary of the committee.

#### **Major Activities the Nomination and Remuneration Committee in 2022-2023:-**

The committee held 1 (one) meeting during the financial year 2022-2023. The major activities the Nomination and Remuneration Committee in 2022-2023 are stated below-

- 1) Renwick, Jajneswar & Co (BD) Ltd. is the Concern of Bangladesh Sugar and Food Industries Corporation .This Corporation is governed by Bangladesh Industrial Enterprise (Nationalization) order 2018. Reviewed various activities of Renwick, Jajneswar & Co (BD) Ltd. in the light of Nomination and Remuneration policy of the company i,e Bangladesh Industrial Enterprise (Nationalization) order 2018, Bangladesh Sugar and Food Industries Corporation Employee Service Regulation 1989, National pay scale 2015 and Wages and Productivity Commission 2015.
- 2) The committee has suggested to the Board to recommendation code of conduct in the NRC committee must be taken before the agenda placed to the Company Board.
- 3) Reviewed annual development steps taken, recommend and review the company's human resources and training policy.
- 4) Advise the Management to achieve the sales target so that employees may get marketing incentive.

On behalf of the Nomination and Remuneration Committee.



Md. Ali Haider Chowdhury FCMA

Chairman

Nomination and Remuneration Committee

## **ANNEXURE – VII**

### **Brief resume of the Directors**

Directors who seek re-appointment and newly appointed of a Director As per revised Corporate Governance Code under section 1.5(XXIV) issued by BSEC.

#### **Sheikh Shoebul Alam ndc, Chairman (Grade-1)**

Presently Mr. Sheikh Shoebul Alam holds the position of Chairman at Bangladesh Sugar & Food Industries Corporation (BSFIC) under the administrative control of Ministry of Industries. He was born in the district of Narail. His parents name are Mr. Abdus Salam Sheikh and Mrs Begum Tohuran Nesa. He successfully completed his Honors degree on zoology, M.sc on Fisheries. Mr. Alam joined in Bangladesh civil service (Administration) in 1993. After Joining of the Bangladesh civil service Mr. Alam completed MBA and MGs degree. He has garnered professional experience across various districts like Barisal, Chuadanga, Joypurhat, Madaripur, Jessore etc, assuming diverse roles at different professions. In his professional journey, he has assumed pivotal role within prominent government Institutions. Commencing as joint secretary at the Ministry of public Administration, Progressing to the role of Additional Secretary at the Ministry of Health of Family welfare after that he plays a vital role on the Ministry of Expatriates welfare and overseas Employment. Further demonstrating versatility, he served as Registrar at Registrar of Joint Stock Companies and Firms (RJSC) under the Ministry of Commerce. During his astounding professional career, he also visited an astonishing number of different foreign countries including Singapore, Thailand, UK, USA, Canada, Switzerland, France, Italy, Kenya, China, Japan, India etc.

#### **Engr. Md. Ataur Rahman khan, Director ( Production and Engineering) Grade-2**

Md. Ataur Rahman khan is working as the Director ( Production & Engineering) Grade-2 of Bangladesh Sugar & Food Industries Corporation (BSFIC) and nominated as Director of Renwick, Jaineswar & Co (BD)Ltd. He was born in 1965 in 15 November at Bogura district. His father's name is Md. Abdul Bari Khan and mother's name is Rahima Begum. He has obtained his B.Sc Engineering degree in Electrical and Electronic from Khulna University of Engineering and Technology (KUET) and M.Sc Engineering degree in Electrical Power System from Bangladesh University of Engineering and Technology (BUET). He joined as an Assistant Engineer (Electrical) at Natore Sugar Mills Ltd., Pabna Sugar Mills Ltd. and successfully completed erection and commissioning of Pabna Sugar Mills Ltd. He worked in BSFIC in Multidisciplinary Audit Team, Inventory, Deputy Manager (ICT), Manager (ICT), DGM (ICT) and GM (ICT) in MIS division. He also worked as Chief (Inspection and Inquiry), Chief of Personel (COP) and Chief (Purchase) in BSFIC, Dhaka. He also successfully completed a number of professional training and inspection in the country and abroad. He is a life fellow of Institution of Engineer's Bangladesh (IEB).

#### **Md. Shafiqul Islam FCMA**

Md. Shafiqul Islam is currently working as the Controller of Accounts of Bangladesh Sugar and Food Industries Corporation and also Nominated Director of Renwick, Jaineswar & Co (BD) Ltd. He was born in 1971 in Brahmanbaria district. His Father's name is Md. Mohiuddin and Mother's name is Kodeza Begum. He is the fellow member of the Institute of Cost and Management Accountants (ICMAB). He has obtained Bachelor of Commerce degree from Dhaka City Collage and Masters of Accounting from University of Dhaka. He started his carrier Bangladesh Sugar and Food Industries Corporation of Manager Finance. He served various position as in charge General Manager (Finance), General Manager of Company Affairs, Chief Auditor in BSFIC. Formerly he has served Sr. Executive (Finance) in Social Marketing Company. He has obtain training in Financial Management from Xavier Labour relation Institute (XLRI) in Jamsheedpur, India.

#### **Md. Shahidul Karim**

Md. Shahidul Karim, son of the Late Abdul Karim Bhuiyan & samsunnahar Karim presently works as a full-time permanent employee of Bangladesh Sugar & Food Industries Corporation (BSFIC). His Present position as Chief Engineer, Head office, under the Directorate of production & Engineering. His service tenure for 33 years (from 11.05.1991 to till date) in BSFIC. He started his service in BSFIC as Asst. Engineer (Civil) then promoted to Deputy Manager (Civil Eng.), Manager (Civil Eng.), Deputy General Manager (Civil Eng.), General Manager (Civil Eng.), in Sugar Mills and Head Office. He earned B.Sc (Civil Engineering) from RUET and M.Sc (Environment Engineering) from BUET. He served as Project Director, Establishment of ETPs at 14nos Sugar Mills under BSFIC (under MOIND) for 4 years. He successfully completed different training courses at EIB, CPTU, BIM etc. He has professional Memberships of the Institution of Engineer's Bangladesh (FIEB-8399), Member of Chartered Institute of purchasing and supply (CIPS), UK.(No:005582887).

#### **Md. Ali Haider Chowdhury FCMA**

Md. Ali Haider Chowdhury FCMA Director of Unicom Group and elected Councillor & Ex Treasurer of ICMAB a national body under ministry of commerce, Gov't of Bangladesh. He is a fellow member of the Institute of the cost and Management Accounts of Bangladesh. He obtained his M.Com (Finance and Management) and MBA (AIS) from Dhaka



University. Mr. Chowdhury started his career in Nestle Bangladesh in 1994 and served more than 10 years at different key Management positions. He also worked as Business Controller in Nestle India. He was Founder President of CMA Bangladesh Tigers Toastmaster Club, registered under Toastmaster International, California and USA. He is also the Mentor and Founder of CMA Bangladesh Youth Toastmaster Club. Mr. Chowdhury participated in various National & International seminar, conferences in home and abroad.

### **Engr. Md. Mahmudul Haque**

Engr. Md. Mahmudul Haque is currently working as Managing Director (current charge) of Renwick Jaineswar & Co. (BD) Ltd. Which is an enterprise of Bangladesh Sugar & Food Industries Corporation (BSFIC). He was born in 1975 in Khulna district. His father's name is Md. Aminul Haque and mother's name is Samsun Nahar. He has obtained his Bachelor of Science in Mechanical Engineering degree from Rajshahi University of Engineering & Technology (Former BIT, Rajshahi). He has also obtained PG Certified degree in Operation Management from International Management Institute (IMI), New Delhi, India. He has also successfully completed a number of professional training & course of reputed organization like NPO, BUET, etc. He Joined with Abdul Monem Ltd in 1999 which is an enlisted Road Construction Company of Roads & Highway Dept. He served as Maintenance Engineer (Mechanical) at different road construction project aided by World Bank, JBIC & GOB. He joined as Assistant Manager (Mechanical) in 2005 at Carew & Company (BD) Ltd. Also served as Deputy Manager (Mechanical), Deputy General Manager (Mechanical) with different Sugar Mills as like as Natore Sugar Mills Ltd., Faridpur Sugar Mills Ltd., Mobarakganj Sugar Mills Ltd. and Pabna Sugar Mills Ltd. He also served as Managing Director (c.c) of Kushtia Sugar Mills Ltd. from 10/2/2022 to 16/12/2022.

## **ANNEXURE – VIII**

Compliance of Notification No.SEC/CMRRCD/2006-158/207/Admin/80 dated 03 June, 2018.

### **1. Board of Directors:**

#### **1.1 Board Size:**

Renwick, Jaineswar & Co (BD) Ltd. Board of Directors consists of 9 (Nine) members including 2 (two) independent Directors which complies with the requirements by the regulations of BSEC.

#### **1.2 Independent Directors:**

- (i) In accordance with the requirements as prescribed under the sub-clause the Board of Directors has re-appointed Mr. Md. Ali Haider Chowdhury FCMA as the Independent Director of RJC as per clause 1.2 (c).
- (ii) The requirement as prescribed under the sub-clause (b) of BSEC Notification under reference had been fulfilled
- (i) The Board has laid down a code of conduct of all Board members and a record of compliance of the code has been maintained.
- (ii) The tenure of Independent Director nominated shall be 3(three) years which may be extended for 1 (one) term only.

#### **1.3 Qualification of Independent Director(ID):**

- (i) The appointed of Independent Director (ID) is a highly knowledgeable and qualified person.
- (ii) They are able to ensure compliance with financial, regulatory and corporate laws and can make meaningful contribution to business of the company.
- (iii) No relaxation of the qualification of ID is required.

#### **1.4 Duality of Chairperson of the Board of Directors and Management Director or Chief Executive Officer:**

Different individuals have been appointed for the post of the Chairperson of the Board and Maintaining Director or Chief Executive Officer of the Company. Their roles and responsibilities have been defined clearly.

#### **1.5 The Director's Report to Shareholders:**

All requirements have been fulfilled properly.

#### **1.6 Meeting of the Board of Directors:**

The Company conduct its Board Meeting and fulfilled all requirements according to the notification of BSEC guidelines.

#### **1.7 Code of Conduct for the Chairpersons, other Board members and Chief Executive Officer:**

All requirements have been fulfilled properly.

### **2. Governance Of Board of Directors of Subsidiary Company:**

There is no Subsidiary Company of the Renwick ,Jaineswar & Co (BD) Ltd.

### **3. Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary (CS):**

Four persons have been appointed for the post of MD or CEO, CFO, HIAC and the CS. The MD or CEO, CFO, HIAC and the CS attend the meeting regularly. and fulfilled all duties .

#### **4. Board of Directors Committee**

For ensuring good governance in the company, the Board have following sub- committees

- (i) Audit Committee and
- (ii) NRC Committee

#### **5. Audit Committee:**

The Board has constituted an Audit Committee as a sub - committee of the Board for the Company according to the notification of BSEC guidelines.

##### **5.1. Constitution of the Audit Committee:**

The Audit Committee comprises of 3 (three) members including 1 (one) Independent Director. All the member of the Committee is literate on financial management and able to analysis and interprets financial statements effectively. The Company Secretary act as secretary of the Committee.

##### **5.2. Chairman of Audit Committee:**

The Independent Director has been appointed as the Chairman of the Audit Committee. He also attends the Annual General Meeting following the BSEC guidelines.

##### **5.3.Role of Audit Committee:**

The Audit Committee has performed its duties and responsibilities according to the guidelines given by BSEC.

##### **5.4. Reporting of the Audit Committee**

The Audit Committee reports to the Board of Directors from time to time. It immediately informs Board of Directors regarding by deviation, conflict of interest and other matters necessary to ensure the true and fair view of the financial statements

##### **5.5. Reporting to the shareholders and General Investors:**

The Audit Committee Report has been disclosed in the Annual General Meeting of Renwick, Jajneswar & Co (BD) Ltd. and responsibilities according to the guidelines given by BSEC.

#### **6. Nomination and Remuneration Committee (NRC):**

6.1 The Board has constituted an NRC Committee as a sub - committee of the Board for the Company according to the notification of BSEC guidelines.

##### **6.2 Constitution of the NRC:**

The NRC comprises of 3 (three) members including 1 (one) Independent Director. All the member of the Committee is literate on financial management and able to analysis and interprets financial statements effectively. The Company Secretary act as secretary of the Committee.

##### **6.3 Chairman of NRC:**

The Independent Director has been appointed as the Chairman of the NRC. He also attends the Annual General Meeting following the BSEC guidelines.

##### **6.4 Role of NRC:**

The NRC has performed its duties and responsibilities according to the guidelines given by BSEC.

##### **6.5 Reporting of the NRC**

The NRC reports to the Board of Directors from time to time. It immediately informs Board of Directors regarding by deviation, conflict of interest and other matters necessary to ensure the true and fair view of the financial statements

##### **6.6 Reporting to the shareholders and General Investors:**

The NRC Report has been disclosed in the Annual General Meeting of Renwick, Jajneswar & Co (BD) Ltd. and responsibilities according to the guidelines given by BSEC

#### **7. External Statutory Auditors:**

The Board has recommended the Statutory Auditor of Renwick, Jajneswar & CO (BD) Ltd. and approved by the shareholders at the AGM as per BSEC guidelines strictly.

#### **8. Maintaining a web site by the Company:**

The Company have official website and disclose information.

#### **9. Reporting and Compliance of Corporate Governance:**

The provision of BSEC regulation has been fulfilled regarding the compliance and reporting of corporate governance.

## **Annexure – IX**

Statement of Management's Discussion and Analysis of Managing Director/CFO under clause 1.5(XXV)

In accordance with the notification of Bangladesh Securities and Exchange Commission No BSEC/CMRRCD/2006-158/207/Admin/80 dated 03 June 2018.

As per above clause I undersigned hereby and certify that:

The Company has complied appropriate accounting policies and estimation as per Companies Act 1994, International Accounting Standard (IAS) , International Financial Reporting Standard (IFRS) and other applicable Laws and Regulations for preparation of financial statements.

There is no change in accounting policies and estimation in this financial year, everything is consistent with previous year.

Renwick, Jajneswar & Co (BD) Ltd. financial performance and cash flow is concern to performance of Sugar Mills under control of Bangladesh Sugar and Food Industries Corporation. If Sugar mills is going to profitable than Renwick, business are cash flow will day by day increase.

Renwick, Jajneswar & Co (BD) Ltd. is making significant contribution to the economy through regional development, poverty alleviation and employment.

Renwick, Jajneswar & Co (BD) Ltd. Is making significant contribution to the national economy through saving foreign currencies by manufacturing of imported replacement items which are used in Sugar Mills under Bangladesh Sugar and Food Industries Corporation.

For increasing revenue and continuation of foreseeable future the company is going to diversification of its products.



(Md. Mahmudul Haque)  
Managing Director



Renwick, Jajneswar & Co (BD) Ltd.  
Declaration by CEO and CFO

Date:26/10/2023

The Board of Directors

Renwick, Jajneswar & Co (BD) Ltd.

Renwick, Kushtia

**Subject: Declaration of Financial Statements for the year ended on 30.06.2023.**

Dear Sirs,

Pursuant to the condition No. 1(5) (XXvi) imposed vide the Commission's Notification No SEC/CMRRCD/2006-158/207/Admin/80 dated 03 June, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

- (1) The Financial Statements of Renwick, Jajneswar & Co (BD) Ltd for the year ended on 30 June 2023 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;
- (2) The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal true and fair view;
- (3) The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
- (4) To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
- (5) Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and
- (6) The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:-

- (i) We have reviewed the financial statements for the year ended on 30 June 2023 and that to the best of our knowledge and belief:
  - (a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - (b) these statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.
- (ii) There are, to the best of knowledge and belief; no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its member.

Sincerely Yours



Md. Mahmudul Haque  
Chief Executive Officer (CEO)



Md. Atiquzzaman  
(Chief Financial Officer (CFO))



**Annexure-B**  
**[Certificate as per condition No. 1(5)(xxvii)]**

**Report to the Shareholders of Renwick, Jajneswar & Co. (BD) Limited  
on compliance on the Corporate Governance Code.**

We have examined the compliance status to the Corporate Governance Code by **Renwick, Jajneswar & Co. (BD) Limited** for the year ended on June 30, 2023. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, Dated: 3 June 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.


This is scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

- (a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the Commission Except under conditions number 6(1)(b), 6(5)(b)(i);
- (b) The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;
- (c) Proper books and records have been kept by the company as required under the Companies Act, 1994, the securities laws and other relevant laws ; and
- (d) The Governance of the company is satisfactory.

Place: Dhaka  
Dated: November 23, 2023

**For Podder & Associates**

  
Jayanta Kumer Podder  
Cost & Management Accountants

**Renwick, Jaineswar & Co.(BD) Limited**  
**Status of Compliance with the Corporate Governance Code (CGC)**  
**For the year ended June 30, 2023**

Status of compliance with the conditions imposed by the Commission's Notification No.BSEC/CMRRCD/2006-158/207/Admin/80, dated 03 June, 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969:  
**(Report under Condition No. 9.00)**

Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
1	Board of Directors.-			
1(1)	Size of the Board of Directors			
	The total number of members of a company's Board of Directors (hereinafter referred to as "Board") shall not be less than 5 (five) and more than 20 (twenty).	v	—	The RJC Board is comprised of 09 Directors including the Managing Director.
1(2)	Independent Directors			
1(2)(a)	At least one fifth (1/5) of the total number of directors in the company's board shall be independent directors; any fraction shall be considered to the next integer or whole number for calculating number of independent director(s);	v	—	02 out of 09 directors are appointed as Independent Director
1(2)(b)(i)	Who either does not hold any share in the company or holds less than one percent (1%) shares of the total paid-up shares of the company;	v	—	
1(2)(b)(ii)	Who is not a sponsor of the company and is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company on the basis of family relationship and his or her family members also shall not hold above mentioned shares in the company;	v	—	
1(2)(b)(iii)	Who has not been an executive of the company in immediately preceding 2( two) financial years;	v	—	
1(2)(b)(iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary or associated companies;	v	—	
1(2)(b)(v)	Who is not a member or TREC ( Trading Right Entitlement Certificate) holder, director, or officer of any stock exchange;	v	—	
1(2)(b)(vi)	Who is not a shareholder, director excepting independent direct or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	v	—	
1(2)(b)(vii)	Who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit	v	—	
1(2)(b)(viii)	Who is not an independent director in more than 5 (five) listed companies;	v	—	
1(2)(b)(ix)	Who has not been convicted by a court of competent jurisdiction as a defaulter in payment of any loan or any advance to a bank or a Non-Bank Financial Institution (NBFI);	v	—	
1(2)(b)(x)	Who has not been convicted for a criminal offence involving moral turpitude.	v	—	
1(2)(c)	The independent director(s) shall be appointed by the board of directors and approved by the shareholders in the Annual General Meeting (AGM).	v	—	
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90(ninety) days.	v	—	No vacancy occurred during the reporting period
1(2)(e)	The tenure of office of an independent director shall be for a period of 3(three) years, which may be extended	v	—	
1(3)	Qualification of Independent Director.-			



Condition No.	Title	Compliance Status (Put ✓ in the appropriate)		Remarks (if any)
		Compli	Not	
1(3)(a)	Independent director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial laws, regulatory requirements and corporate laws and can make meaningful contribution to business;	✓	–	
1(3)(b)(i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid up capital of Tk. 100.00 million or any listed company or a member of any national or international chamber of commerce;	–	–	N/A
1(3)(b)(ii)	Corporate Leader who is or was a top level executive not lower than Chief Executive officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid up capital of Tk. 100.00 million or of a listed company; or	✓	–	
1(3)(b)(iii)	Former official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or law; or	✓	–	
1(3)(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or		–	N/A
1(3)(b)(v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification;	✓	–	–
1(3)(c)	The independent director(s) shall have at least 10 (ten) years of experiences in any field mentioned in clause (b);	✓	–	–
1(3)(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission.	–	–	No such issue arose
1(4)	<b>Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer.-</b>			
1(4)(a)	The positions of the Chairperson of the Board and the Managing Director (MD) and /or Chief Executive Officer (CEO) of the company shall be filled by different individuals;	✓	–	
1(4)(b)	The Managing Director (MD) and/or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company;	✓	–	
1(4)(c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company;	✓	–	
1(4)(d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or Chief Executive officer;	✓	–	
1(4)(e)	In the absence of the Chairperson of the Board, the remaining members may elect one of themselves from non-executive directors as chairperson for that particular Board's meeting; the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	–	–	No such incident arose yet
1(5)	<b>The Directors' Report to the Shareholders</b>			
1(5)(i)	An industry outlook and possible future developments in the industry;	✓	–	
1(5)(ii)	The Segment-wise or product-wise performance;	✓	–	
1(5)(iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	✓	–	
1(5)(iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	✓	–	

Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
1(5)(v)	A discussion on continuity of any extra ordinary activities and their implications(gain or loss);		–	No such issue arose
1(5)(vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party, nature of transactions and basis of transactions of all related party transactions;	√	–	
1(5)(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or through any others instruments;	–	–	No such matter to explain
1(5)(viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO). Rights Share Offer, Direct Listing, etc.;	–	–	No such matter to explain
1(5)(ix)	An explanation on any significant variance that occurs between Quarterly Financial Performance and Annual Financial Statements;	–	–	No such matter to explain
1(5)(x)	A statement of remuneration paid to the directors including independent directors;	√	–	
1(5)(xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	√	–	
1(5)(xii)	A statement that proper books of account of the issuer company have been maintained;	√	–	
1(5)(xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	√	–	
1(5)(xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	√	–	
1(5)(xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored;	√	–	
1(5)(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	–	–	No such issue arose
1(5)(xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as going concern, if the issuer company is not considered to be a going concern, the fact along with reasons there of shall be disclosed;	√		
1(5)(xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained;			No such issue arose
1(5)(xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	√	–	
1(5)(xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;	√	–	Due to loss company has not declared any dividend.
1(5)(xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	–	–	N/A
1(5)(xxii)	The total number of Board meetings held during the year and attendance by each director;	√	–	
1(5)(xxiii)	A report on the pattern of shareholding disclosing the aggregate number of shares (along with name-wise details where stated below) held by:-	–	–	
1(5)(xxiii)(a)	Parent or Subsidiary or Associated Companies and other related parties (name -wise details);	–	–	N/A
1(5)(xxiii)(b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance their spouses and minor children (name-wise details);	√	–	

Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
1(5)(xxiii)(c)	Executives; and	√	—	
1(5)(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details).	—	—	No shareholder hold 10% or more share of the company.
1(5)(xxiv)	In case of the appointment or reappointment of a director, a disclosure on the following information to the shareholders:-			
1(5)(xxiv)(a)	a brief resume of the director	√	—	
1(5)(xxiv)(b)	nature of his/her expertise in specific functional areas;	√	—	
1(5)(xxiv)(c)	names of companies in which the person also holds the directorship and the membership of committees of the Board;	√	—	
1(5)(xxv)	A management's Discussion and Analysis signed by CEO or MD presenting detailed analysis of the company's position and operations along with a brief			
1(5)(xxv)(a)	accounting policies and estimation for preparation of financial statements;	√	—	
1(5)(xxv)(b)	changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	—	—	N/A
1(5)(xxv)(c)	comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with	√	—	
1(5)(xxv)(d)	compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	√	—	
1(5)(xxv)(e)	briefly explain the financial and economic scenario of the country and the globe;	√	—	
1(5)(xxv)(f)	risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company; and	√	—	
1(5)(xxv)(g)	future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	√	—	
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per <b>Annexure-A</b> ; and	√	—	
1(5)(xxvii)	The report as well as certificate regarding compliance of conditions of this code as required under condition No. 9 shall be disclosed as per <b>Annexure-B</b> and <b>Annexure-C</b> .	√	—	
1(6)	<b>Meetings of the Board of Directors</b>			
	The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Code.	√	—	
1(7)	<b>Code of Conduct for the Chairperson, other Board members and Chief Executive Officer</b>			
1(7)(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC), at condition No.6, for	√		
1(7)(b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behavior; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency.	√		
2	<b>Governance of Board of Directors of Subsidiary Company:-</b>			
2(a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;	—	—	N/A

Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
2(b)	At least 1 (one) independent director of the Board of the holding company shall be a director on the Board of the subsidiary company;	–	–	N/A
2(c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;	–	–	N/A
2(d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;	–	–	N/A
2(e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.	–	–	N/A
<b>3.</b>	<b>Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO) Head of Internal Audit and Compliance (HIAC) and Company Secretary (CS):-</b>			
3(1)(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a Company Secretary (CS), a Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC);	✓	–	
3(1)(b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), Company Secretary (CS), Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC) shall be filled by different individuals;	✓	–	Different persons hold the positions of MD, CFO, CS and Head of Internal Audit and Compliance.
3(1)(c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any	✓	–	
3(1)(d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	✓	–	
3(1)(e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the	✓	–	
<b>3(2)</b>	<b>Requirement to attend Board of Director's Meetings</b>			
	The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board: Provided that the CS, CFO and/or the HIAC shall not attend such part of a meeting of the Board which involves consideration of an agenda item relating to their personal matters.	✓	–	
<b>3(3)</b>	<b>Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer(CFO)</b>			
3(3)(a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and that to the best of their knowledge and belief:	–	–	
3(3)(a)(i)	these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and	✓	–	In Practice
3(3)(a)(ii)	these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	✓	–	In Practice
3(3)(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the	✓	–	In Practice
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	✓	–	Disclosed in the Annual Report
<b>4.</b>	<b>Board of Director's Committee.- For ensuring good governance in the company, the Board shall have at least following sub-committees:</b>			
4(i)	Audit Committee; and	✓	–	
4(ii)	Nomination and Remuneration Committee	✓	–	
<b>5.</b>	<b>Audit Committee.-</b>			
<b>5(1)</b>	<b>Responsibility to the Board of Directors.</b>			
5(1)(a)	The company shall have an Audit Committee as a sub-committee of the Board;	✓	–	
5(1)(b)	The Audit Committee shall assist the Board in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business;	✓	–	



Condition No.	Title	Compliance Status (Put ✓ in the appropriate)		Remarks (if any)
		Compli	Not	
5(1)(c)	The Audit Committee shall be responsible to the Board; the duties of the Audit Committee shall be clearly set forth in writing.	✓	–	
<b>5(2)</b>	<b>Constitution of the Audit Committee</b>			
5(2)(a)	The Audit Committee shall be composed of at least 3 (three) members;	✓	–	Audit Committee (AC) is comprised of 3 (three) members including an Independent Director
5(2)(b)	The Board shall appoint members of the audit committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least 1(one) independent director;	✓	–	All the AC members are non-executive Directors including Independent Director;
5(2)(c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience;	✓	–	
5(2)(d)	When the term of service of any Committee members expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 1 (one) month from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	✓	–	
5(2)(e)	The company secretary shall act as the secretary of the Committee.	✓	–	
5(2)(f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.	✓	–	
<b>5(3)</b>	<b>Chairperson of the Audit Committee</b>			
5(3)(a)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an Independent director;	✓	–	
5(3)(b)	In the absence of the Chairperson of the audit committee, the remaining members may elect one of themselves as Chairperson for that particular meeting, in that case there shall be no problem of constituting a quorum as required under condition No.5(4)(b) and the reason of absence of the regular chairperson shall be duly recorded in the minutes.	✓	–	
5(3)(c)	Chairperson of the Audit Committee shall remind present in the Annual General Meeting (AGM): Provided that in absence of Chairperson of the Audit Committee, any other member from the Audit Committee shall be selected to be present in the annual general meeting (AGM) and reason for absence of the Chairperson of the Audit Committee shall be recorded in the minutes of the AGM.	✓	–	
<b>5(4)</b>	<b>Meeting of the Audit Committee</b>			
5(4)(a)	The Audit Committee shall conduct at least its four meetings in a financial year: Provided that any emergency meeting in addition to regular meeting may be convened at the request of any one of the members of the Committee;	✓	–	
5(4)(b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two third of the members of the Audit Committee, whichever is higher, where presence of an independent director is a must.	✓	–	
<b>5(5)</b>	<b>Role of Audit Committee shall:-</b>			
5(5)(a)	Oversee the financial reporting process;	✓	–	
5(5)(b)	monitor choice of accounting policies and principles;	✓	–	

Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
5(5)(c)	monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and Compliance Plan and review of the Internal Audit and Compliance Report;	√	—	
5(5)(d)	oversee hiring and performance of external auditors.	√	—	
5(5)(e)	hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;	√	—	
5(5)(f)	review along with the management, the annual financial statements before submission to the board for approval;	√	—	
5.5(g)	review along with the management, the quarterly and half yearly financial statements before submission to	√	—	
5.5(h)	review the adequacy of internal audit function;	√	—	
5(5)(i)	review the Management's Discussion and Analysis before disclosing in the Annual Report;	√	—	
5(5)(j)	review statement of all related party transactions submitted by the management;	√	—	
5(5)(k)	review Management Letters or Letter of Internal Control weakness issued by statutory auditors.	√	—	
5(5)(l)	oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and	√	—	
5(5)(m)	oversee whether the proceeds raised through Initial public Offering (IPO) or Repeat Public Offering (RPO) or Rights Share Offer have been utilized as per the purpose stated in relevant offer document or prospectus approved by the Commission;	√	—	
5(6)	<b>Reporting of the Audit Committee</b>			
5(6)(a)	<b>Reporting to the Board of Directors</b>			
5(6)(a)(i)	The Audit Committee shall report on its activities to the	√	—	
5(6)(a)(ii)	The Audit Committee shall immediately report to the Board on the following findings, if any:-	—	—	
5(6)(a)(ii)(a)	report on conflicts of interests;	—	—	No such Incidence arose
5(6)(a)(ii)(b)	suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements;	—	—	No such Incidence arose
5(6)(a)(ii)(c)	suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations;	—	—	No such Incidence arose
5(6)(a)(ii)(d)	any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;	—	—	No such Incidence arose
5(6)(b)	<b>Reporting to the Authorities:-</b>			
	If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier.	—	—	No such reportable incidence arose
5(7)	<b>Reporting to the Shareholders and General Investors</b>			
	Report on activities carried out by the Audit Committee, including any report made to the Board under condition 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	—	—	No such reportable incidence arose
6.	<b>Nomination and remuneration Committee(NRC).-</b>			
6(1)	<b>Responsibility to the Board of Directors</b>			
6(1)(a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub-committee of the Board;	√	—	

Condition No.	Title	Compliance Status (Put ✓ in the appropriate)		Remarks (if any)
		Compli	Not	
6(1)(b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive;		✓	
6(1)(c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6(5)(b).	✓		
<b>6(2)</b>	<b>Constitution of the NRC</b>			
6(2)(a)	The Committee shall comprise of at least three members including an independent director;	✓	–	
6(2)(b)	All member of the Committee shall be non-executive	✓	–	
6(2)(c)	Members of the Committee shall be nominated and appointed by the Board;	✓	–	
6(2)(d)	The Board shall have authority to remove and appoint any member of the Committee;	✓	–	
6(2)(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the	–	–	N/A
6(2)(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion form	–	–	No such Incidence arose
6(2)(g)	The company secretary shall act as the secretary of the	✓		
6(2)(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	✓	–	
6(2)(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the company.	✓	–	such case in arose after formation of NI
<b>6(3)</b>	<b>Chairperson of the NRC</b>			
6(3)(a)	The Board shall select 1(one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	✓		
6(3)(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	–	–	No such Incidence arose
6(3)(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders;	✓		
<b>6(4)</b>	<b>Meeting of the NRC</b>			
6(4)(a)	The NRC shall conduct at least one meeting in a financial year;	✓		
6(4)(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC;	–	–	No such case in arose after formation of NRC
6(4)(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No. 6(2)(h);	✓		
6(4)(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	✓		
<b>6(5)</b>	<b>Role of the NRC</b>			
6(5)(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	✓		
6(5)(b)	NRC shall oversee, among others, the following matters and make report with recommendation to the Board:	✓		

Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
6(5)(b)(i)	formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend a policy to the Board, relating to the remuneration of the directors, top level executive, considering the following:		√	
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	√		
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	√		
6(5)(b)(i)(c)	remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	√		
6(5)(b)(ii)	devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	√		
6(5)(b)(iii)	identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid	√		
6(5)(b)(iv)	formulating the criteria for evaluation of performance of independent directors and the Board;	√		
6(5)(b)(v)	identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria;	√		
6(5)(b)(vi)	developing, recommending and reviewing annually the company's human resources and training policies;	√		
6(5)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	√		
<b>7.</b>	<b>External or Statutory Auditors</b>			
7(1)	The issuer company shall not engage its external or statutory auditors to perform the following services of the company, namely :--			
7(1) (i)	appraisal or valuation services or fairness opinions;	√	—	
7 (1) (ii)	financial information system design and	√	—	
7 (1) (iii)	book-keeping or other services related to the accounting records or financial statements;	√	—	
7 (1) (iv)	broker –dealer services;	√	—	
7 (1) (v)	actuarial services;	√	—	
7 (1) (vi)	internal audit services or special audit services;	√	—	
7 (1) (vii)	any services that the Audit Committee determines.	√	—	
7 (1) (viii)	Audit or certification services on compliance of corporate governance as required under condition No.9(1);	√	—	
7 (1) (ix)	any other service that creates conflict of interest	√	—	
7(2)	No Partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company; his or her family members also shall not hold any shares in the said company.	√	—	
7(3)	Representative of external or statutory auditors shall remain present in the Shareholders' meeting (Annual General meeting or Extraordinary General Meeting) to answer the queries of the shareholders.	√	—	
<b>8.</b>	<b>Maintaining a website by the Company.-</b>			
8(1)	The Company shall have an official website linked with the website of the stock exchange.	√	—	
8(2)	The company shall keep the website functional from the date of listing.	√	—	
8(3)	The company shall make available the detailed disclosures on its website as required under the	√	—	
<b>9.</b>	<b>Reporting and Compliance of Corporate Governance.-</b>			



Condition No.	Title	Compliance Status (Put v in the appropriate)		Remarks (if any)
		Compli	Not	
9(1)	The company shall obtain a certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	√	–	Required certification has been obtained from "PODDER & ASSOCIATES" Cost & Management Accountants for the year ended 30th June 2023.
9(2)	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the Shareholders in the annual general meeting.	√	–	
9(3)	The directors of the company shall state, in accordance with the <b>Annexure-C</b> attached, in the directors' report whether the company has complied with these conditions or not.	√	–	

## Independent Auditors' Report

To the Shareholders of

**Renwick, Jajneswar& Co. (BD) Ltd.**

### Report on the Audit of the Financial Statements

#### Qualified Opinion

We have audited the financial statements of **Renwick, Jajneswar& Co. (BD) Ltd**(the Company), which comprise the Statement of Financial Position as at June 30, 2023;Statement of Profit or Loss and Other Comprehensive Income;Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements including a summary of significant accounting policiesand other explanatory information disclosed in notes 1 to 40and Annexure-A to B.

In our opinion, except for the effect of the matters described in the basis for Qualified Opinion section of our report, the accompanying financial statements presents fairly in all material respects the financial position of the company as at June 30, 2023 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange rules 2020 and other applicable laws and regulations.

#### Basis for Qualified Opinion

1. We couldn't verify following amounts which were carried forward since long:

Sl. No.	Notes No.	Particulars	Amount (Tk.)
01	07.00	Advances, Deposits and Prepayments	6,967,382
02	16.01	Foreign Currency Loan (China Credit)	5,023,620
03	16.02	ADP Local Currency Loan (BMRE)	16,900,000
04	16.03	Interest Payable (China Credit)	7,794,514
05	16.04	Interest Payable on ADP Loan (BMRE)	48,921,100
06	19.00	Liability For Goods	5,910,795
07	20.00	Liability For Expense	6,471,404
08	21.00	Liabilities for Other Finance	572,329
09	26.00	Inter-Project & Others	20,238,158
10	8.00	Advance Income Tax	3,590,424
		<b>Total</b>	<b>122,389,726</b>

2. Liability against Leave Pay & Gratuity was not segregated. We couldn't verify amounting Tk. 75,673,940 as we were not provided required information and documents.
3. Suppliers Income Tax & VAT Deduction amounting Tk. 10,833,673 (TDS Tk. 3,812,644, VDS Tk. 6,922,369 &TDS- salary Tk. 98,660) was carried forward since long. But the company didn't deposit the said amount to govt. treasury.
4. The Company did not maintainseparate bank account for Gratuity Fund amounting Tk.39,935,049.
5. The company disclosedBSFIC current account (liability) balance of Tk. 174,719,565 instead of Tk. 150,665,418 (as per reply of balance confirmation).Liability has been overstated by Tk.24,054,147.
6. The following issues indicate that the company has going concern threats:
  - a. Negative cash flows from operating activities
  - b. Non-Payment of Long term loan
  - c. Consecutive losses which resulted negative retained earnings.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion

### Emphasis of Matter:

We draw attention on the matters disclosed as below:

1. As disclosed in note # 2.02, the Financial Statements of the Company have been prepared on the assumption that the Company is a going concern and will continue its business for the foreseeable future. Hence, it is assumed that the Company has neither intention nor need to liquidate or curtail materially the scale of its operation. During the year, the Company has made net loss of Tk. 40,664,313 and this accumulated loss stood at Tk. 302,617,288 as on 30 June 2023.
2. The entity conducted physical verification of inventory annually but did not measure the quality of inventory whether the inventory becomes obsolete or unusable or slow moving. At the time of physical verification, we observed that there were some inventories which have been carried forward since long (Slow moving) and some were unusable. Details are as follows:

Particulars	Unusable & Slow moving Amount (Tk.)	Total inventory Amount (TK.)
Finished goods	1,232,820	8,133,318
Work in Process	44,825,000	61,294,500
Stores & Spares	6,700,000	46,357,915
Crushers Spares Lying with agent	5,659,227	5,659,227
<b>Total</b>	<b>58,417,047</b>	<b>121,444,960</b>

3. Amount of Sales and purchases did not match within VAT Return and accounts. Details are as follows:

Particulars	As per VAT Return	AS per Accounts	Difference
Sales	5,125,859	53,714,778	48,588,919
Purchases	12,609,469	24,407,494	11,798,025

4. We sent some balance confirmations but did not receive any response. In some cases, we could not send balance confirmations to the parties. Details are as follows:

Sl. No.	Notes No.	Particulars	We sent Balance Confirmations but didn't receive any response Amount (Tk.)	We couldn't send Balance Confirmations as management didn't provide us the address of the parties Amount (Tk.)
01	06.00	Trade & other receivables	168,563,932	-
02		Advances, Deposits and Prepayments	-	1,767,636
03	19.00	Liability For Goods	1,493,069	25,592,303
04	21.00	Liability for other finance	5,751,734	32,181,739
05	20.01	Sundry Accrued Expenses	-	4,774,881
06	26.00	Inter-Project & Others	20,238,158	-
		<b>Total</b>	<b>196,046,893</b>	<b>64,316,559</b>

5. As disclosed in note # 5.00, Inventory amounting Tk. 121,444,960 as at June 30, 2023 but sales during the year amounting Tk. 53,714,778. Inventory amount is 2.26 times than the sales amount. The company manufactures finished goods on the basis of assumption not on the basis of work order or proper plan.
6. We were provided the audited accounts of Provident Fund for the year 2018-19. We were not provided updated audited accounts of the Provident Fund up to June 30, 2023.

#### Our key audit matters

Risk	Our response to the risk
<b>Revenue recognition</b>	
<b>Refer note no. 27 to the Financial Statements</b>	
The company sales comprise revenue from the sale of products. Revenue from the sale of goods is recognized in the income statement when the significant risks and rewards of ownership have been transferred to the buyer.	<p>Our procedure includes:</p> <p><b>Control test:</b> Evaluation of internal control activities over revenue recognition and testing of key controls.</p> <p><b>Test of details:</b> Testing timeliness of revenue recognition by comparing individual sales transactions to delivery documents.</p> <p><b>Assessing disclosure:</b> considering the adequacy of the entity's disclosure regarding revenue.</p> <p><b>Our result:</b> the result of our testing is satisfactory and we considered the carrying amount of revenue recognized to be acceptable and recorded in correctly.</p>

<b>Refer note no. 05 to the Statement of financial position.</b>	
<b>Inventory</b>	
The company had inventory of Tk. 121,444,960 at June 30, 2023 held in the factory, godown and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. As a result, the management applies judgment in determining the appropriate values for slow-moving or obsolete items.	<p>Our procedure includes:</p> <ol style="list-style-type: none"> <li>1. Evaluating the design and implementation of key inventory controls operating across the company, including stock in the factory and in the godowns;</li> <li>2. Checking the management's inventory count sheet and reconciling the count result to the inventory listing to test the completeness of data;</li> <li>3. Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories;</li> </ol>

#### Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


#### **Report on other Legal and Regulatory Requirements**

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 1987 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, as records and other statutory books as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) The statements of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and
- d) The expenditure incurred was for the purposes of the Company's business.

The engagement partner of the audit resulting in this independent auditors' report is Md. Anwaruzzaman FCA.

Name of Firm : **RahmanMostafaAlam& Co.**, Chartered Accountants

Signature : 

Name of Auditor : Md. Anwaruzzaman FCA, **Enroll No.:**1268

Date : 05/11/2023

Place : Dhaka

DVC : **2311051268AS849335**

**Renwick, Jajneswar & Co. (BD) Ltd.**  
**Statement of Financial Position**  
As at 30 June 2023

Particulars	Notes No.	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Assets</b>			
<b>Non-current assets</b>		<b>44,865,622</b>	<b>42,458,979</b>
Property, Plant & Equipment	4.00	44,865,622	42,458,979
<b>Current assets</b>		<b>307,154,045</b>	<b>316,639,897</b>
Inventory	5.00	121,444,960	118,111,760
Trade and Other Receivables	6.00	167,451,616	168,365,356
Advances, Deposits and Prepayments	7.00	12,702,151	14,912,637
Advance Income Tax	8.00	3,590,424	5,527,085
Cash and Cash Equivalents	9.00	1,964,894	1,322,934
Store in Transit	10.00	-	8,400,126
<b>Total assets</b>		<b>352,019,667</b>	<b>359,098,876</b>
<b>Equity and Liabilities</b>			
<b>Shareholder's Equity</b>		<b>(175,755,695)</b>	<b>(132,966,882)</b>
Share Capital	11.00	20,000,000	20,000,000
Retained Earnings	12.00	(302,617,289)	(253,828,476)
Quasi Equity Loan From Govt.	13.00	100,598,002	100,598,002
Government Grant	14.00	6,000,000	-
Capital Reserve	15.00	263,592	263,592
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>		<b>80,485,108</b>	<b>78,765,645</b>
Foreign Currency Loan (China Credit)	16.01	5,023,620	5,023,620
ADP Local Currency Loan (BMRE)	16.02	16,900,000	16,900,000
Interest Payable (China Credit)	16.03	7,794,514	7,493,097
Interest Payable on ADP Loan(BMRE)	16.04	48,921,100	48,076,100
Deferred Tax Liability	17.00	1,845,874	1,272,828
<b>Current Liabilities</b>		<b>447,290,254</b>	<b>413,300,113</b>
Un-Paid Dividend	18.00	77,750	77,750
Liability For Goods	19.00	27,085,372	33,188,361
Liability For Expense	20.00	49,198,901	49,017,061
Liabilities for Other Finance	21.00	84,348,314	92,208,523
Bangladesh Welfare Foundation	22.00	56,175	56,175
Workers Profit Participation Fund	23.00	2,303	2,303
Provision for Leave Pay & Gratuity	24.00	75,673,940	73,010,194
BSFIC Current Account	25.00	174,719,565	128,296,527
Inter-Project & Others	26.00	20,238,158	20,238,158
Provision for Income Tax	27.00	15,889,775	17,205,060
<b>Total Liabilities</b>		<b>527,775,362</b>	<b>492,065,758</b>
<b>Total Equity and Liabilities</b>		<b>352,019,667</b>	<b>359,098,876</b>
<b>Net Asset Value Per Share (NAVPS)</b>	34.00	<b>(87.88)</b>	<b>(66.48)</b>

The annexed notes 1 to 40 and annexure A and B an integral part of these financial statements.


  
**Company Secretary**

  
**Managing Director**

  
**Director**

  
**Director**

**Firms' Name** : Rahman Mostafa Alam & Co. Chartered Accountants

**Signature** : 

**Auditor's Name** : Md. Anwaruzzaman FCA, (Enroll No.: 1268)

**Date** : 05/11/2023

**Place** : Dhaka

**DVC** : 2311051268AS849335

**Renwick, Jajneswar & Co. (BD) Ltd.**  
**Statement of Profit or Loss and Other Comprehensive Income**  
for the year ended 30 June 2023

Particulars	Notes No.	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
Revenue	28.00	53,714,778	58,946,868
Cost of Goods Sold	29.00	(55,641,463)	(96,876,056)
<b>Gross Profit</b>		<b>(1,926,685)</b>	<b>(37,929,187)</b>
Administrative Expenses	30.00	(36,708,096)	(46,702,959)
<b>Operating Profit</b>		<b>(38,634,781)</b>	<b>(84,632,146)</b>
Miscellaneous Income	31.00	525,971	1,048,488
Financial Expenses	32.00	(1,161,082)	(1,160,165)
<b>Profit before WPPF</b>		<b>(39,269,892)</b>	<b>(84,743,823)</b>
Contribution to WPPF and Welfare Fund		-	-
<b>Profit before Tax</b>		<b>(39,269,892)</b>	<b>(84,743,823)</b>
Current Tax	33.00	(821,376)	(1,936,661)
Deferred Tax	17.00	(573,046)	203,928
<b>Net Profit / (Loss) during the year</b>		<b>(40,664,314)</b>	<b>(86,476,557)</b>
<b>Basic Earnings Per Share (EPS)</b>	35.00	<b>(20.33)</b>	<b>(43.24)</b>

The annexed notes 1 to 40 and annexure A and B an integral part of these financial statements.


  
**Company Secretary**

  
**Managing Director**

  
**Director**

  
**Director**

**Firms' Name** : Rahman Mostafa Alam & Co. Chartered Accountants

**Signature** : 

**Auditor's Name** : Md. Anwaruzzaman FCA, (Enroll No.: 1268)

**Date** : 05/11/2023

**Place** : Dhaka

**DVC** : 2311051268AS849335

**Renwick, Jaineswar & Co. (BD) Ltd.**  
Statement of Changes in Equity  
for the year ended 30 June 2023

Particulars	Share Capital (Govt.)	Share Capital (Public)	Share Capital (Total)	Capital Reserve	Retained Earnings	Previous Years' gratuity adjustment	Govt. Grant	Quasi Equity Loan From Govt.	Total
Balance as at 30.06.2022	10,214,500	9,785,500	20,000,000	263,592	(253,828,476)		-	100,598,002	(132,966,882)
Net Profit / (Loss) during the year	-	-	-	-	(40,664,314)	(8,124,499)	6,000,000		(42,788,813)
Balance as at 30.06.2023	10,214,500	9,785,500	20,000,000	263,592	(294,492,790)	(8,124,499)	6,000,000	100,598,002	(175,755,695)

**Renwick, Jaineswar & Co. (BD) Ltd.**  
Statement of Changes in Equity  
for the year ended 30 June 2022

Particulars	Share Capital (Govt.)	Share Capital (Public)	Share Capital (Total)	Capital Reserve	Retained Earnings	Previous Years' gratuity adjustment	Govt. Grant	Quasi Equity Loan From Govt.	Total
Balance as at 01.07.2021	10,214,500	9,785,500	20,000,000	263,592	(167,351,919)	-	-	100,598,002	(46,490,325)
Net Profit / (Loss) during the year	-	-	-	-	(86,476,557)	-	-	-	(86,476,557)
Balance as at 30.06.2022	10,214,500	9,785,500	20,000,000	263,592	(253,828,476)	-	-	100,598,002	(132,966,882)



Company Secretary



Managing Director



Director



Director

**Renwick, Jaineswar & Co. (BD) Ltd.**  
**Statement of Cash Flows**  
for the year ended 30 June 2023

Particulars	Amount in Taka	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>A. Cash flows from operating activities:</b>		
Collection from Sales and other Income	99,556,668	74,822,957
Payments to Suppliers and Other Expenses	(99,110,119)	(74,043,979)
Payments to and On behalf of Employees		-
<b>Cash Generated From Operation</b>	<b>446,549</b>	<b>778,977</b>
Financial Expenses	(1,161,082)	(1,160,165)
Income Tax	(200,000)	-
<b>Net Cash used in operating activities</b>	<b>(914,533)</b>	<b>(381,188)</b>
<b>B. Cash flows from investing activities:</b>		
Acquisition of Property, Plant & Equipment	(4,443,507)	-
Advances & Loans made to Other Parties		514,956
<b>Net Cash provided by Investing Activities</b>	<b>(4,443,507)</b>	<b>514,956</b>
<b>C. Cash flows from financing activities:</b>		
Dividend Paid		(3,400,115)
(Repayment) / Receipt of Inter-Project & Others		-
Govtment Grant	6,000,000	-
<b>Net Cash provided by Financing Activities</b>	<b>6,000,000</b>	<b>(3,400,115)</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>		<b>(3,266,347)</b>
Cash and Cash Equivalents at the beginning of the year	1,322,934	4,589,281
<b>Cash and Cash Equivalents at the end of the year</b>	<b>1,964,894</b>	<b>1,322,934</b>
<b>Cash and Cash Equivalents</b>		
Cash in Hand	80,877	103,471
Cash at Banks	1,884,017	1,219,462
	<b>1,964,894</b>	<b>1,322,934</b>
<b>Net Operating Cash Flows Per Share :Note 36</b>	<b>(0.46)</b>	<b>(0.19)</b>

  
**Company Secretary**

  
**Managing Director**

  
**Director**

  
**Director**



## **1.00 GENERAL:**

### **1.01 About the Company:**

Renwick, Jaineswar& Co. (BD) Limited was incorporate with the Register of Joint Stock Companies, Dhaka, Bangladesh on 30-06-1988 vide incorporation no. C-17659 (459)/88 under the Companies Act. 1913 and obtained business commencement certificate i.e. dated 30-06-1988 vide commencement Certificate No- 2783 from the Register of Joint Stock Companies, Dhaka, Bangladesh. The Shares of the Company are publicly traded of the floors at Dhaka Stock Exchange.

### **1.02 Nature of Business:**

The company manufactures various spare parts especially sugar mills spare.

### **1.03 Place of Business:**

The Registered Office of the Company is situated at Renwick, Jaineswar& Co. (BD) Limited, Renwick Road, Kushtia-7000.

The Factory of the Company is situated at Renwick Road, Kushtia-7000.

## **2.00 Basis of Financial Statements Preparation and Presentation:**

### **2.01 Statement of Compliance**

The financial statements have been prepared in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh.

### **2.02 Going Concern**

The financial statements of the company have been prepared on the assumption that the entity is a going concern and will continue its business for the foreseeable future. Hence it is assumed that the entity has neither intention nor need to liquidate or curtail materially the scale of its operation. During the year the entity has earned net loss of Tk.40,664,314 and increased accumulated loss as on June 30, 2023 stood at Tk. 302,617,289.

### **2.03 Regulatory Compliances**

As required, Renwick, Jeanswar& Co. (BD) Limited complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 1991
- d) The Value Added Tax Rules 1991
- e) Securities and Exchange Commission Rules 2020
- f) The Customs Act 1969
- g) The Labor Act 2006 (as amended in 2018)
- h)

### **2.04 Corporate Accounting Standards Practiced:**

The financial statements have been prepared in compliance with requirement of IASs (International Accounting Standards) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs are applied to the financial statements for the year under audit:

- IAS 1 Presentation of Financial Statements
- IAS 2 Inventories
- IAS 7 Statement of Cash Flows
- IAS8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events after the Reporting period
- IAS12 Income Taxes
- IAS16 Properties, Plant and Equipment
- IAS 19 Employee Benefits
- IAS 23 Borrowing Costs
- IAS 24 Related Party Disclosures
- IAS32 Financial Instruments: Presentation
- IAS 33 Earnings per Share
- IAS37 Provisions, Contingent Liabilities and Contingent Assets

The following IFRS is applicable to the financial statements for the year under review

IFRS 1	First time Adoption of Bangladesh Financial Reporting Standards
IFRS 7	Financial instrument: Disclosures
IFRS 9	Financial instrument
IFRS 15	Revenue from Contracts with Customers

## **2.05 Measurement Bases Used in Preparing the Financial Statements**

The financial statements have been prepared on "Historical Cost" convention basis, which is one of the most commonly adopted bases provided in "the framework for the preparation and presentation of financial statements" issued by the International Accounting Standard Committee (IASC).

## **2.06 Functional and Presentation Currency**

The financial statements are expressed in Bangladeshi Taka. The figures of financial statements have been rounded off to the nearest Taka.

## **2.07 Components of the Financial Statements:**

According to IAS –1 **“Presentation of the Financial Statements”** the complete set of financial statement includes the following components

- a) Statement of Financial Position as at June 30, 2023.
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2023.
- c) Statement of Changes in Equity for the year ended June 30, 2023.
- d) Statement of Cash Flows for the year ended June 30, 2023.
- e) Explanatory Notes to the Financial Statements for the year ended June 30, 2023.

## **2.09 Reporting Period**

The financial period of the company covers 12 Months from 1st July 2022 to 30th June 2023.

## **2.10 Preparation and Presentation of Financial Statements of the Company**

The Board of Directors of Renwick, Jajneswar& Co. (BD) Limited is responsible for the preparation and presentation of financial statements of the Company.

## **2.11 Authorization date for issuing Financial Statements:**

The financial statements were authorized by the Board of Directors on October 26, 2023

## **3.00 Significant Policies:**

### **3.01 Basis of Accounting:**

The Company has adopted International Accounting Standard (IAS) and has prepared its accounts on a going concern basis under the Generally Accepted Accounting Principles on historical cost convention.

### **3.02 Property, Plant& Equipment and Depreciation:**

Property, Plant& Equipment is stated at cost less depreciation in accordance with IAS-16 “Property, Plant& Equipment”. Cost represents cost of acquisition and includes purchase price and other directly attributed cost of bringing the assets to working condition for its intended use. No deprecation is charged on Land & Land development. Depreciation on all other item of PPE is compute on straight line method sufficient to write off depreciable assets retired or otherwise disposal off are eliminated from the assets and accumulated depreciation and any loss on such disposal is reflected in operations for the year.

International Accounting Standard (IAS) 36 named “Impairment of Assets” requires impairment test of property, Plant and Equipment and necessary disclosure in this regard. The company has no laid down policy and procedure with regard to impairment test and no such test was carried out during the year.

Depreciation on addition has been charged on the basis of an asset when it is available for use.

**The Annual depreciation rates applicable to the principal categories are;**

Building & Construction	5%
Water Installment	10%
Electrical Installment	10%
Plant & Machinery	7.50%
Lathe Machine	5%
Over Head Crane	10%
Furniture & fixture	6%
Office Equipment	10%
Transport & Vehicles	20%

Sugarcane Crusher	10%
Loose Tools & other Assets	10%
Television	10%
Renwick Park& Resort	10%
Weight Bridge	10%
Sundry Assets	10%
Miscellaneous Assets	10%

### 3.03 Inventories:

Inventories comprise of raw materials, semi-finished goods, and finished goods, store and spares Agency Back crusher spares, crusher spares lying with Agents. They are stated at the lower of cost and net realizable value in accordance with IAS-2 “Inventory” after making due allowance for any obsolete or slow-moving item. The cost of inventories assigned by using weighted average cost. Net realizable value is determined after deducting the estimated cost of completion and/or cost to be incurred for affecting the sale price.

### 3.04 Trade and Other Receivables:

These are carried at original amount considered good & collectable.

During this year, we are made provision on inter sugar mills receivable as per basis of our judgment against previous transaction performance and duration of credit sales collection.

### 3.05 Cash andCash Equivalents:

According to IAS-7 “Statement of Cash Flows” Cash comprises of cash in hand and demand deposits. IAS 1 “Presentation of Financial Statement” provides that cash and cash equivalents are not restricted in use considered as cash and cash equivalents.

### 3.06 Creditors and Accruals:

Liabilities are recognized for amounts to be paid in future for goods and service received whether or not billed by the supplier.

### 3.07 Employee Benefit:

The company maintains the following benefits for their employees.

#### a) Provident fund Scheme:

The company maintains a contributory Provident Fund Scheme for its officers and Staff to which the employer and the employees (Company) contribute @8.33% and 10% of basic pay respectively.

The company maintains a contributory Provident Fund Scheme for its Workers to which both the employer and the employees (Company) contribute @ 10% of basic pay.

#### b) Gratuity Scheme:

The Company maintains an unfunded Gratuity Scheme for its permanent employees and provision there against is made annually @30% of basic pay and such gratuity is calculated at the rate of last two month’s basic salary/wages of the individual employee and no actuarial valuation has been done as per IAS 19 named “Employee Benefit”.

#### c) Welfare Profit Participation fund:

The company provides 5% of net profit before tax after changing such expenses as workers profit participation in accordance with Bangladesh Labor Law 2006 (Amendment) act 2013. But for financial year 2022-23 the company has not made a provision for Profit Participation Fund because of being loss.

### 3.08 Taxation:

The corporate tax for public limited companies is 22.5%. And if the company earned net loss, minimum tax will be 0.60% on total turnover. During the year the entity has earned net loss, so the provision made has been calculated on the minimum tax basis, which is adequate.

### 3.09 Deferred Taxation:

Deferred tax is provided for all temporary differences comprising between the tax base of assets and liabilities and other carrying amounts in financial statements in accordance with the provision of IAS- 12.

### 3.10 Cash Flow Statement:

Cash Flow Statement is prepared principally in accordance with IAS-7 “Cash Flow Statement” and in cash flow the operating Activities have been presented under direct method as prescribed by the Securities and Exchange Rule, 2020.

Net operating cash flows per share have been changed of preceding years for rearrange of cash flows as per IAS 7.

### 3.11 Risk and Uncertainties for use of estimates in preparation of Financial Statement:

The preparation of financial statement in conformity with the International Accounting Standards requires management to make estimates and assumption that affect the reporting amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of audited financial statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting of certain items such as long-term contracts, depreciation, employee benefit plan, tax and reserves etc.

### 3.12 Related Party Transactions

As per International Accounting Standards IAS-24: "Related Party Disclosures", parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties.

Particulars	Opening	Debit	Credit	Balance
Panchagarh Sugar Mills Ltd.	20,955,268	-	-	20,955,268
Thakurgaon Sugar Mills Ltd.	18,915,210	8,278,209	12,459,312	14,734,107
Setabgong Sugar Mills Ltd.	28,300,405	-	4,341,782	23,958,623
Shympur Sugar Mills Ltd.	29,795,872	1,380,692	136,949	31,039,615
Rangpur Sugar Mills Ltd.	5,197,679	-	189,674	5,008,005
Jaipurhat Sugar Mills Ltd.	754,069	2,856,473	3,986,460	(375,918)
North Bengal Sugar Mills Ltd.	22,208,619	8,334,110	11,369,614	19,173,114
Rajshahi Sugar Mills Ltd.	13,888,340	5,988,331.78	8,152,554	11,724,118
kushtia Sugar Mills Ltd.	2,976,394	1,760,245	305,481	4,431,158
Carew & Co. (BD) Ltd.	(19,445,580)	32,776,927	11,747,300	1,584,046
Mobarakgang Sugar Mills Ltd.	606,924	9,279,263	11,245,847	(1,359,661)
Faridpur Sugar Mills Ltd.	48,902,532	3,692,621	4,940,165	47,654,988
Zeal Bangla Sugar Mills Ltd.	(1,208,687)	5,692,608	7,720,593	(3,236,672)
Natore Sugar Mills Ltd.	18,449,407	9,633,166	11,978,018	16,104,555
Pabna Sugar Mills Ltd.	16,327,069	2,760	1,496,045	14,833,784

### 3.13 Reporting Currency and level of precision:

The figures in the financial statements represent Bangladesh currency (Taka).

### 3.14 Revenue Recognition:

The company recognizes revenue when risk of ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provide in IFRS 15.

#### 3.15.1 Earnings Per Share (EPS):

- The Company calculates Earning per Share (EPS) in accordance with IAS-33 “Earning Per Share” which has been shown on the face of profit & loss account and the computation of EPS is stated in Accounts.
- Basic Earnings per Share:**  
This has been calculating by dividing the basic earnings by the number of ordinary shares issued by the Company.
- Diluted Earnings per Share:**  
No diluted EPS is required to be calculated for the year, as there was no scope for dilution during the year under review.

**3.16 Board Meeting:**

Number of members in the Board of Directors of the Company is Four (5) Board Meeting and Four (1) Audit committee meetings were held during the year to transact various businesses.

**3.17 Reporting Period:**

The Financial period of the company covers one year from July 01, 2022 to June 30, 2023 of the financial year and it followed consistently.

**3.18 Comparative Figures:**

Comparative Figures have been reclassified, whenever necessary from statements previously presented to conform to the presentation adopted during the year ended June 30, 2023.

**3.19 Reason of Increase of Earning per share (EPS)**

- i. Administration expenses have been decreased.
- ii. Financial expense has been decreased.

**3.20 Reason of decrease of operating cash flows per share (NOCFPS)**

- i. Increase the payment to supplier and other expense.

**3.21 Reason of decrease of Net Asset Value Per Share:**

- i. During the year the entity has earned net loss of Tk.40,664,314 and increased accumulated loss as on June 30, 2023 stood at Tk. 302,617,289.
- ii. Trade Receivable decrease because of adjustment with Head Office.
- iii. Bad debt provisions made against credit sales collection. As a result, Net Asset Value Per Share has decreased by Tk. 21.40

**3.22 Expenditure in Foreign Currencies:**

No payment was made during the year in foreign currency on account of royalty, Professional, consultation fees, interest on others.

**3.23 Post Balance sheet Events:**

There were no significant events that has occurred between the balance sheet date and the date when the financial statements are authorized for issue by the board of director except that the board of directors of RENWICK, JAJNESWAR & CO. (BD) LTD. Kushtia in meeting held on October 26, 2023 recommended no dividend declaration during the year subject to approval of shareholder in the ensuing Annual General Meeting.

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>4.00</b>	<b>Property, Plant &amp; Equipment</b>		
<b>A.</b>	<b>Cost:</b>		
	<b>Opening Balance</b>	<b>158,173,135</b>	<b>158,173,135</b>
	Addition during the Year	4,443,507	-
	Disposal during the year	-	-
	<b>Closing Balance</b>	<b>162,616,642</b>	<b>158,173,135</b>
<b>B.</b>	<b>Accumulated Depreciation:</b>		
	<b>Opening Balance</b>	<b>115,714,156</b>	<b>113,677,137</b>
	Charged during the Year	2,036,864	2,037,018
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>117,751,020</b>	<b>115,714,156</b>
	<b>Written Down Value (A-B)</b>	<b>44,865,622</b>	<b>42,458,979</b>
	***Details are Shown in "Annexure-A"		
<b>5.00</b>	<b>Inventory</b>		
	Finished goods <b>5.01</b>	8,133,318	10,451,302
	Work in Process <b>5.02</b>	61,294,500	62,149,500
	Stores & Spares <b>5.03</b>	46,357,915	39,845,419
	Crushers Spares Lying with agent <b>5.04</b>	5,659,227	5,665,539
	<b>Total</b>	<b>121,444,960</b>	<b>118,111,760</b>
<b>5.01</b>	<b>Finished goods</b>		
	<b>Opening Balance</b>	<b>10,451,302</b>	<b>8,893,949</b>
	Addition during the Year	-	1,558,322
		<b>10,451,302</b>	<b>10,452,271</b>
	Adjustment during the Year	(2,317,984)	(969)
	<b>Closing Balance</b>	<b>8,133,318</b>	<b>10,451,302</b>
<b>5.02</b>	<b>Work in Process</b>		
	<b>Opening Balance</b>	<b>62,149,500</b>	<b>70,303,500</b>
	Addition during the Year	1,020,000	-
		<b>63,169,500</b>	<b>70,303,500</b>
	Adjustment during the Year	(1,875,000)	(8,154,000)
	<b>Closing Balance</b>	<b>61,294,500</b>	<b>62,149,500</b>
<b>5.03</b>	<b>Stores &amp; Spares</b>		
	<b>Opening Balance</b>	<b>39,845,419</b>	<b>42,294,962</b>
	Addition during the Year	24,407,494	14,592,611
		<b>64,252,913</b>	<b>56,887,573</b>
	Adjustment during the Year	(17,894,998)	(17,042,154)
	<b>Closing Balance</b>	<b>46,357,915</b>	<b>39,845,419</b>
<b>5.04</b>	<b>Crushers Spares Lying with agent</b>		
	<b>Opening Balance</b>	<b>5,665,539</b>	<b>5,743,539</b>
	Addition during the Year	1,350	-
		<b>5,666,889</b>	<b>5,743,539</b>
	Adjustment during the Year	(7,662)	(78,000)
	<b>Closing Balance</b>	<b>5,659,227</b>	<b>5,665,539</b>
<b>6.00</b>	<b>Trade &amp; Other Receivables</b>		
	Due from Crusher Agents <b>6.01</b>	(1,451,964)	(932,615)
	Sundry Debtors <b>6.02</b>	11,599	11,599
	Due from Sugar Mill Under BSFIC <b>6.03</b>	168,891,981	169,286,371
	<b>Total</b>	<b>167,451,616</b>	<b>168,365,356</b>
<b>6.01</b>	<b>Due From Crusher Agents</b>		
	Dis-Connected	3,037,309	3,056,659
	Dues Under Court Case	6,631,096	6,651,096



Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
	<b>Total Dues</b>	<b>9,668,405</b>	<b>9,707,755</b>
	Provision For Bad Debts (Discount Agent)	(5,107,983)	(5,012,387)
	Provision For Bad Debts (Running Agent)	(6,012,386)	(5,627,983)
	<b>Total</b>	<b>(1,451,964)</b>	<b>(932,615)</b>
<b>6.02</b>	<b>Sundry Debtors</b>		
	Bangladesh Engineering Corporation	134,499	134,499
	Chittagong Steel Mills	341,658	341,658
	BIWTA	33,396	33,396
	Renewal Fee Receivable	5,100	5,100
	Mango Sale Receivable	6,700	6,700
	<b>Total Dues</b>	<b>521,352</b>	<b>521,352</b>
	Provision for doubtful Debt	(509,753)	(509,753)
	<b>Total</b>	<b>11,599</b>	<b>11,599</b>
<b>6.03</b>	<b>Dues From Sugar Mills Under BSFIC</b>		
	Panchagarh Sugar Mills Ltd.	20,955,268	20,955,268
	Thakurgaon Sugar Mills Ltd.	14,734,107	18,915,210
	Setabgong Sugar Mills Ltd.	23,958,623	28,300,405
	Shympur Sugar Mills Ltd.	31,039,615	29,795,872
	Rangpur Sugar Mills Ltd.	5,008,005	5,197,679
	Jaipurhat Sugar Mills Ltd.	-375,918	754,069
	North Bengal Sugar Mills Ltd.	19,173,114	22,208,619
	Rajshahi Sugar Mills Ltd.	11,724,118	13,888,340
	kushtia Sugar Mills Ltd.	4,431,158	2,976,394
	Carew & Co. (BD) Ltd.	1,584,046	(19,445,580)
	Mobarakgang Sugar Mills Ltd.	-1,359,661	606,924
	Faridpur Sugar Mills Ltd.	47,654,988	48,902,532
	Zeal Bangla Sugar Mills Ltd.	-3,236,672	(1,208,687)
	Natore Sugar Mills Ltd.	16,104,555	18,449,407
	Pabna Sugar Mills Ltd.	14,833,784	16,327,069
	<b>Total Dues</b>	<b>206,229,130</b>	<b>206,623,520</b>
	Provision for doubtful Debt	(37,337,149)	(37,337,149)
	<b>Total</b>	<b>168,891,981</b>	<b>169,286,371</b>
<b>7.00</b>	<b>Advances, Deposits and Prepayments</b>		
	Advances <b>7.01</b>	7,239,440	11,467,044
	Deposits <b>7.02</b>	226,800	226,800
	Prepayments <b>7.03</b>	5,235,911	3,218,793
	<b>Total</b>	<b>12,702,151</b>	<b>14,912,637</b>
<b>7.01</b>	<b>Advances</b>		
	Advance against Salary and Wages <b>7.01.01</b>	32,813	199,038
	Motor Cycle/ Bi-Cycle Loan <b>7.01.02</b>	82,093	109,861
	Travelling & Conveyance	20,923	37,506
	Advance against Expenses/Purchases	81,207	577,293
	Advance Against Supplies <b>7.01.03</b>	1,287,500	1,127,504
	Running Bill Paid to Sub-con. Party <b>7.01.04</b>	5,698,604	9,369,642
	House Building Loan <b>7.01.05</b>	36,300	46,200
	<b>Total</b>	<b>7,239,440</b>	<b>11,467,044</b>
<b>7.01.01</b>	<b>Advance against Salary and Wages</b>		
	Shofiqul Islam, Waigh Bridge Mechanic	4,693	28,693
	Mohibul Haque Fitter	-	45,983
	Hamidul Islam Fitter	-	17,603
	Rofiqul Islam, Mechanic	-	22,000
	Goljer Hossen, Fitter	(498)	(498)

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
	Elius Hossain, Office Assist.		5,000
	Ashraful Islam, Peon		(3,960)
	Rofiqul Islam, Farnessman		12,839
	Shofiqul Islam, Farnessman		1,200
	Akter Kamal, OA	-	13,500
	Moklesur Nahar, SK	-	13,774
	Robil Islam, Khalashi	(44)	38,944
	Ashraful Alam, Helper	-	3,960
	Selim Reza Ripon, Khalashi	370	-
	Raihan Chowdury, MLSS	12,192	
	Mokter Hossain, DM, Mechanical Eng	16,100	
	<b>Total</b>	<b>32,813</b>	<b>199,038</b>
<b>7.01.02</b>	<b>Motor Cycle/ Bi-Cycle Loans</b>		
	Elias Hossain, OA Adm	26,557	40,441
	Jafar Iqbal, CA	55,536	69,420
	<b>Total</b>	<b>82,093</b>	<b>109,861</b>
<b>7.01.03</b>	<b>Advance Against Suppliers</b>		
	Linde / BOC (BD) Ltd, Khulna	915,588	650,301
	Hossain Traders, Kushtia	-	(324)
	Jamuna Oil Co. Ltd	115.00	0.17
	M/S Gorai Bricks, Kushtia	-	(338)
	Bismillah Enterprise	48	48
	Monir Iron Store	147,109	147,109
	M/S Kushtia Oxygen Depo	(11,517)	(11,517)
	Bishwas Traders, Kushtia	22,153	22,153
	M/S R. S. Enterprise	54,684	54,684
	M/S Sarda Traders, Kushtia	5,509	5,509
	M/S Murad Sanetary	10,161	10,161
	Tijarha Enterprise	51,965	51,965
	M/S Kustia Store	-	32,384
	MM Enterpize	-	5,630
	Maria Electric	3,392	3,392
	Jwarder Engineering	-	39,378
	Sikdar Engineering	-	59,500
	Fero Aloji Co.	34,787	34,087
	Imran Hardware	10,778	10,778
	M/S Sujana Hardware	8,551	8,551
	Bangladesh Insu. & Sanetary (BISIF)	603	603
	Sami Computer, Kushtia	3,450	3,450
	M/S Rahim Steel Mills Ltd.	29,899	-
	Mamun Motor Workshop, Kst	225	-
	<b>Total</b>	<b>1,287,500</b>	<b>1,127,504</b>
<b>7.01.04</b>	<b>Running Bill Paid to Sub-con. Party</b>		
	M/S Modern Steel Engineering.	5,698,604	8,567,199
	M/S Hossain Engineering Workshop	-	522,443
	Kosba Engineering	-	280,000
	<b>Total</b>	<b>5,698,604</b>	<b>9,369,642</b>
<b>7.01.05</b>	<b>House Building Loan</b>		
	MD. Rakibul Islam, AM (Com)	36,300	46,200
		<b>36,300</b>	<b>46,200</b>
<b>7.02</b>	<b>Deposits</b>		
	Security Deposit	226,800	226,800

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
	<b>Total</b>	<b>226,800</b>	<b>226,800</b>
<b>7.03</b>	<b>Prepayments</b>		
	VAT Current A/C	5,235,911	3,218,793
	<b>Total</b>	<b>5,235,911</b>	<b>3,218,793</b>
<b>8.00</b>	<b>Advance Income Tax</b>		
	<b>Opening Balance</b>	<b>5,527,085</b>	<b>6,560,087</b>
	Addition during the Year	-	-
		<b>5,527,085</b>	<b>6,560,087</b>
	Last Years' Adjustment	(1,936,661)	(1,033,002)
	<b>Closing Balance</b>	<b>3,590,424</b>	<b>5,527,085</b>
<b>9.00</b>	<b>Cash and cash equivalents</b>		
	Cash in Hand	80,877	103,471
	Cash at Bank <b>9.01</b>	1,884,017	1,219,462
	<b>Total</b>	<b>1,964,894</b>	<b>1,322,934</b>
<b>9.01</b>	<b>Cash at Bank</b>		
	Sonali Bank Ltd., Kushtia Br. A/C no-3017133003089	381,934	55,996
	Rupali Bank Ltd., Kushtia Br. A/C no-3160020002959	1,359,051	1,088,810
	Sonali Bank Ltd., Cor. Br, Dhaka A/C no-1617033017533	65,878	66,223
	Basic Bank Ltd. Kushtia A/C no-3610-01-0006756	77,155	8,434
	<b>Total</b>	<b>1,884,017</b>	<b>1,219,462</b>
<b>10.00</b>	<b>Store in Transit</b>		
	Store in Transit	-	8,400,126
		-	<b>8,400,126</b>

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022

**11.00 Share Capital**

**Authorized Capital: Tk.200,000,000**

20,000,000 Ordinary Shares @ Tk.10.00 each.

200,000,000	200,000,000
<b>200,000,000</b>	<b>200,000,000</b>

**Issued, Called and Paid-up Capital: Tk. 20,000,000**

2,000,000 Ordinary Shares @ Tk.10.00 each

20,000,000	20,000,000
<b>20,000,000</b>	<b>20,000,000</b>

**Paid-up Capital and are classified as follows:**

Classification	No. of Share	In Percentage	Face value (Tk)	Face value (Tk)
General Public	577,256	28.86%	10.00	5,772,560.00
BSFIC/Govt.	1,020,000	51%	10.00	10,200,000.00
Institute	402,744	20.14%	10.00	4,027,440.00
<b>Total :</b>	<b>2,000,000</b>	<b>100%</b>		<b>20,000,000.00</b>

**Distribution of each Class of equity, setting out the number of holders and percentage, in the following categories:**

No. of Shareholder	Holding Range	Total Holdings	In Percentage
1631	Less than 500 Share	116,817	5.84%
88	501 Shares to 5000 Shares	97,146	4.86%
6	5,001 Shares to 10,000 Shares	42,536	2.13%
2	10,001 Shares to 20,000 Shares	37,438	1.87%
1	20,001 Shares to 30,000 Shares	24,592	1.23%
2	30,001 Shares to 40,000 Shares	70,980	3.55%
0	40,001 Shares to 50,000 Shares	-	0.00%
2	50,001 Shares to 1,00,000 Shares	133,467	6.67%
3	100,001 Shares to 1,000,000 Shares	457,024	22.85%
1	1,000,001 Shares to 2,000,000 Shares	1,020,000	51.00%
<b>1736</b>		<b>2,000,000</b>	<b>100%</b>

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>12.00</b>	<b>Retained Earnings</b>		
	<b>Opening Balance</b>	<b>(253,828,476)</b>	<b>(167,351,919)</b>
	Profit after Tax	(40,664,314)	(86,476,557)
	Gratuity adjustment	(8,124,499)	
	<b>Closing Balance</b>	<b>(302,617,289)</b>	<b>(253,828,476)</b>
<b>13.00</b>	<b>Quasi Equity Loan From Govt</b>		
	<b>Opening Balance</b>	<b>100,598,002</b>	<b>100,598,002</b>
	Addition during the year	-	-
		<b>100,598,002</b>	<b>100,598,002</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>100,598,002</b>	<b>100,598,002</b>
	This is as per last year accounts which has arisen as per Vender's Agreement Dated 25-09-1988		
<b>14.00</b>	<b>Government Grant</b>		
	<b>Opening Balance</b>	-	-
	Addition during the year	6,000,000	-
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>6,000,000</b>	-
<b>15.00</b>	<b>Capital Reserve:</b>		
	This is as per last year balance	263,592	263,592
		<b>263,592</b>	<b>263,592</b>
<b>16.00</b>	<b>Long Term Loan</b>		
	The above balance is as per current accounts balance represents ADP loan and China credit Loan received from Government of Bangladesh for BMRE and other purpose through BSFIC. This is made up as follows.		
	Foreign Currency Loan (China Credit)	<b>16.01</b>	5,023,620
	ADP Local Currency Loan (BMRE)	<b>16.02</b>	16,900,000
	Interest Payable (China Credit)	<b>16.03</b>	7,794,514
	Interest Payable on ADP Loan (BMRE)	<b>16.04</b>	48,921,100
	<b>Total:</b>		<b>78,639,234</b>
<b>16.01</b>	<b>Foreign Currency Loan (China Credit)</b>		
	<b>This is made up as follows:</b>		
	<b>Opening Balance</b>	<b>5,023,620</b>	<b>5,023,620</b>
	Addition during the year	-	-
		<b>5,023,620</b>	<b>5,023,620</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>5,023,620</b>	<b>5,023,620</b>
	Loan for BMRE WON 2,178538 Equivalent to Tk. 5,023,620 was received for machinery and Spares from China National Complete Plant Export Corporation Under Contract No. 1794 (F) dt, June 25, 1989. The repayment of the loan is to be made in 10 (TEN) installments were over due up to Financial Year 2003-2004. Due to amount is payable to the Govt. Of Bangladesh In Local Currency.		
<b>16.02</b>	<b>ADP Local Currency Loan (BMRE)</b>		
	<b>Opening Balance</b>	<b>16,900,000</b>	<b>16,900,000</b>
	Addition during the year	-	-
		<b>16,900,000</b>	<b>16,900,000</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>16,900,000</b>	<b>16,900,000</b>
	ADP Local Currency Loan for BMRE of Tk. 16,900,000 was received from Govt. The management did not pay any money to the Govt. though the amount was due till June 30, 2010.		
<b>16.03</b>	<b>Interest Payable (China Credit)</b>		
	<b>Opening Balance</b>	<b>7,493,097</b>	<b>7,191,679</b>
	Interest during the Year	301,417	301,417
		<b>7,794,514</b>	<b>7,493,097</b>
	Paid during the Year	-	-

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
	<b>Closing Balance</b>	<b>7,794,514</b>	<b>7,493,097</b>
	For the current year the management of the Company charge interest @ 6% on the loan balance as per Gazette which endorsed from BSFIC.		
<b>16.04</b>	<b>Interest Payable on ADP Loan (BMRE)</b>		
	<b>Opening Balance</b>	<b>48,076,100</b>	<b>47,231,100</b>
	Interest during the Year	845,000	845,000
	Paid during the Year	-	-
	<b>Closing Balance</b>	<b>48,921,100</b>	<b>48,076,100</b>
	For the current year the management of the company charged interest @ 5% p.a. on the loan balance as per decision of the corporation forwarded to the company vide No. B.S.F.I.C/Account (Project) 2008-09,dt. 30-06-2010.		
<b>17.00</b>	<b>Deferred Tax Liability</b>		
	<b>Opening Balance</b>	<b>1,272,828</b>	<b>1,476,756</b>
	Deferred Tax Expense/ (Income)	573,046	(203,928)
	<b>Closing Balance</b>	<b>1,845,874</b>	<b>1,272,828</b>
	****Details shown in Annexure-B.		
<b>18.00</b>	<b>Un-Paid Dividend</b>		
	<b>Opening Balance</b>	<b>77,750</b>	<b>3,477,865</b>
	Dividend for the year	-	-
		<b>77,750</b>	<b>3,477,865</b>
	Paid during the year	-	(3,400,115)
	<b>Closing Balance</b>	<b>77,750</b>	<b>77,750</b>
	* As per june 30, 2023 Unpaid dividend was not paid but paid in subsequent period through pay order-0025348 of Sonali Bank Acc-1617033017533, Dated 03.09.2023.		
<b>19.00</b>	<b>Liability For Goods</b>		
	Creditors for Goods of Sugar Mills	<b>19.01</b> 4,245,994	4,245,994
	Creditors for Goods of Sub-Contract	<b>19.02</b> 289,833	289,833
	Creditors for Goods of Others	<b>19.03</b> 22,549,545	28,652,534
		<b>27,085,372</b>	<b>33,188,361</b>
<b>19.01</b>	<b>Creditors for Goods of Sugar Mills</b>		
	<b>Opening Balance</b>	<b>4,245,994</b>	<b>4,245,994</b>
	Addition during the year	-	-
		<b>4,245,994</b>	<b>4,245,994</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>4,245,994</b>	<b>4,245,994</b>
<b>19.02</b>	<b>Creditors for Goods of Sub-Contract</b>		
	<b>Opening Balance</b>	<b>289,833</b>	<b>289,833</b>
	Addition during the year	-	-
		<b>289,833</b>	<b>289,833</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>289,833</b>	<b>289,833</b>
<b>19.03</b>	<b>Creditors for Goods of Others</b>		
	<b>Opening Balance</b>	<b>28,652,534</b>	<b>30,417,816</b>
	Addition during the year	1,470,858	3,151,266
	Adjustment during the year	(7,573,847)	(4,916,548)
	<b>Closing Balance</b>	<b>22,549,545</b>	<b>28,652,534</b>
<b>20.00</b>	<b>Liability For Expense</b>		
	Sundry Accrued Expenses	<b>20.01</b> 8,715,681	9,472,909
	Outstanding Gratuity Bill	<b>20.02</b> 39,935,049	38,995,982
	Provision For Incidental Charges Payable to Agents	548,171	548,171
	<b>Total</b>	<b>49,198,901</b>	<b>49,017,061</b>



Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>20.01</b>	<b>Sundry Accrued Expenses</b>		
	BMRE erection Charges	1,378,000	1,378,000
	Audit Fee Provision	109,500	109,500
	Provision For Legal Advisor Fees	134,485	134,485
	Casual Salary and Wages	1,082,284	1,825,024
	Dhaka stock Exchange Membership	15,000	15,000
	Roller Groving Bill Of KSM	242,550	242,550
	Revenue Stump	30	35,000
	Steels Tube Bill Of JSM	1,588,012	1,588,012
	Workers OT Bill	1,183,345	1,200,625
	Outstanding Board Meeting	108,200	82,200
	Sanjida Pervin, AA	-	3,434
	Motiar Rahman, Sk	3,272	3,272
	Ilias Hossain, OA	1,425	1,425
	Md. Abdur Rashid , IT Adviser	10,200	10,200
	GM Abdul Aowal, AAO	562	562
	TSL Commission Payable	260,862	287,742
	Babli Sarkar, AM (Mach)	215	4,020
	Jahangir Alam, Groupholder	(200)	(200)
	Md. Giash Uddin, AM(Mach)	605	605
	Delower Hossain, Turner	150	150
	Salim Reza Repton, Proter	-	2,331
	Abdur Rashid Ex MD, RJC	2,548,972	2,548,972
	Prokolpo Discount	44,438	
	Md. Mehedi Hasan, M Accounts	3,774	
	<b>Total</b>	<b>8,715,681</b>	<b>9,472,909</b>
<b>20.02</b>	<b>Outstanding Gratuity Bill</b>		
	Md.Munjur Kader, Ex.Peion	106,501	241,501
	Md. Monohar Ali, Ex Driver	660,168	795,168
	Md. Abdur Razzak, Ex Driver	1,083,528	1,251,178
	Md.Omar Ali, Ex Mechinist	398,230	533,230
	Md.Thoidul Islam, Ex. Acc.Asistant	374,356	514,356
	Md.Rafik Uddin, Ex.Turnar	100,899	210,899
	Md. Atiar Rahman, Ex Machanick		77,153
	Md.Abdur Razzak, Ex Habilder	49,270	184,270
	Md.Arif Uddin, Ex Molder	519,903	654,903
	Md. Mofiz Uddin, Ex Turner		102,156
	Md. Nur Islam, Ex Molder	20	105,338
	Md.Yeakub Ali, Ex.Habilder	669,928	804,928
	Md.Abul Hasan, Ex Sarren		107,480
	Md. Abdul Malek, Ex Molder	134,512	214,512
	Md.Khan Ali Reja, Ex. Mechinist	77,469	212,469
	Md.Abdul Karim Shake, Machanick	1	77,165
	Md.Abdul Karim Mondol, Ex.Carpenter		77,140
	Late Abdul Khalek, Kahlashi	160,667	27,587
	Abdul Khalek, Tarnar	55,290	490,224
	Yead Ali, Ex. Porter	889,775	1,024,775
	Robzel Hossain, Ex. Blacksmith	848,106	983,106
	Korban ALi-1, Ex. Moulder	932,136	1,067,136
	Hasmot Ali, Ex. Welder	788,664	923,664
	Abdur Rahman, Ex. Moulder	797,394	937,394
	Late Badar Uddin, Fitter	546,193	681,193
	Murad Ali, Ex. Turner	989,577	1,124,577
	Adal Uddin, Ex. Molder	1,072,982	1,207,982
	Idris Ali, Welder	849,224	984,224
	Minaj Rahman, Foreman	1,552,984	1,657,984
	Abdur Rasid, Turner	1,052,534	1,187,534
	Tofazzel Hossain, F.P. Mechanic	1,089,459	1,224,459

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
	Mohor Ali, Mechinist	952,528	1,087,528
	Motiar Rahman, Moulder	797,240	932,240
	Asadul Islam, Time Keeper	180,909	315,909
	Altaf Hossain, Crane Operator	808,944	948,944
	Golger Hossain, Ex. Turner	937,804	1,072,804
	Soro, Patern Maker	1,066,571	1,201,571
	Ranjit Kumar Biswas, Ex. Forman	1,394,759	1,529,759
	Md. Amim Uddin, Ex. Tuck Helper.	1,078,857	1,213,857
	Shahidul Islam, Ex. Mechanics	861,264	996,264
	Abdul Karim, Ex Machinist	639,409	774,409
	Md. Bozlar Rahman, Ex. Moulder	601,091	741,091
	Joinal Abedin, Ex. Moulder	651,492	791,492
	Delowar Hossain, Turner	1,228,005	1,398,005
	Harez Ali, Plamber	971,863	1,106,863
	Md. Rejon Ali, Mechanic	1,302,941	1,437,941
	Abul Hossain, Asst. Fitter	863,847	1,003,847
	Afaz Uddin, Peon	1,149,958	1,289,958
	Delower Hosain, Guest House Cook	1,332,815	1,467,815
	Shofiul Alam, Khalasi	1,287,931	
	Monohor Ali, Molder	1,509,161	
	Nazrul Islam, Peon	1,465,429	
	Kiamot Ali, Ex Mechinist	1,678,326	
	Atiar Rahman, Ex Habildar	1,374,135	
	<b>Total</b>	<b>39,935,049</b>	<b>38,995,982</b>

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>21.00</b>	<b>Liabilities for Other Finance</b>		
	Security Deposited by the Agents <b>21.01</b>	544,729	544,729
	Security Deposited by the Suppliers <b>21.02</b>	7,542,565	7,389,652
	Mosque Fund	68,412	107,012
	Advance Deposit against Order	20,300	20,300
	Officers Association	4,620	4,620
	Bangladesh Engineering Works	63,100	63,100
	Officers & Ladies Club	25,015	45,918
	Provident Fund <b>21.03</b>	25,361,909	24,636,839
	Salary Payable	9,625,222	12,905,265
	Union Subscription	32,900	5,500
	Suppliers Income Tax & VAT Deduction <b>21.04</b>	10,833,673	11,200,367
	Subcontractors Bill Payable	29,762,780	34,915,142
	Canteen Bill	2,680	2,680
	Group Insurance Bill Payable	-	-
	Welfare Fund	460,409	367,399
	<b>Total</b>	<b>84,348,314</b>	<b>92,208,523</b>
<b>21.01</b>	<b>Security Deposited by Agents</b>		
	Renwick Unit	345,658	345,658
	Jajneswar Unit	199,071	199,071
	<b>Total</b>	<b>544,729</b>	<b>544,729</b>
<b>21.02</b>	<b>Security Deposited by the Suppliers</b>		
	Suppliers	1,911,702	1,302,621
	Sub-Contractor	5,630,863	6,087,031
	<b>Total</b>	<b>7,542,565</b>	<b>7,389,652</b>
<b>21.03</b>	<b>Provident Fund</b>		
	BSFIC Officers & Employees P. F. Trust	1,760,335	3,760,791
	Renwick & Co. Ltd. Employees P.F. Trust	23,601,574	20,876,048
	<b>Total</b>	<b>25,361,909</b>	<b>24,636,839</b>
<b>21.04</b>	<b>Suppliers Income Tax &amp; VAT Deduction</b>		
	<b>Opening Balance</b>	11,200,367	11,559,455
	Addition during the year	1,491,799	1,841,505
		<b>12,692,166</b>	<b>13,400,960</b>
	Adjustment during the year	(1,858,493)	(2,200,593)
	<b>Closing Balance</b>	<b>10,833,673</b>	<b>11,200,367</b>

\* Suppliers Income Tax & VAT is paid of the during year & rest of the balances was very old.

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>22.00</b>	<b>Bangladesh Welfare Foundation</b>		
	<b>Opening Balance</b>	<b>56,175</b>	<b>56,175</b>
	Fund Transfer From WPPF For 2015-16	-	-
	Addition during the year	-	-
		<b>56,175</b>	<b>56,175</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>56,175</b>	<b>56,175</b>
<b>23.00</b>	<b>Workers Profit Participation Fund</b>		
	<b>Opening Balance</b>	<b>2,303</b>	<b>2,303</b>
	Addition during the year	-	-
		<b>2,303</b>	<b>2,303</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>2,303</b>	<b>2,303</b>
<b>24.00</b>	<b>Leave Pay &amp; Gratuity</b>		
	<b>Opening Balance</b>	<b>73,010,194</b>	<b>56,734,180</b>
	Addition during the year	10,194,007	30,782,389
		<b>83,204,201</b>	<b>87,516,569</b>
	Adjustment during the year	(7,530,261)	(14,506,375)
	<b>Closing Balance</b>	<b>75,673,940</b>	<b>73,010,194</b>
<b>24.01</b>	<b>Addition of Leave Pay &amp; Gratuity</b>		-
	Manufacturing Account	4,330,326	26,769,389
	Trading Account	5,863,681	3,343,500
	Profit & Loss Account (Previous Year)	-	669,500
		<b>10,194,007</b>	<b>30,782,389</b>
<b>25.00</b>	<b>BSFIC Current Account</b>		
	<b>Opening Balance</b>	<b>128,296,527</b>	<b>85,348,408</b>
	Addition during the year	49,423,038	53,343,811
		<b>177,719,565</b>	<b>138,692,219</b>
	Adjustment during the year	(3,000,000)	(10,395,692)
	<b>Closing Balance</b>	<b>174,719,565</b>	<b>128,296,527</b>
<b>26.00</b>	<b>Inter-Project &amp; Others</b>		
	<b>Opening Balance</b>	<b>20,238,158</b>	<b>20,238,158</b>
	Addition during the year	-	-
		<b>20,238,158</b>	<b>20,238,158</b>
	Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>20,238,158</b>	<b>20,238,158</b>
<b>27.00</b>	<b>Provision For Tax</b>		
	<b>Opening Balance</b>	<b>17,205,060</b>	<b>16,401,401</b>
	Addition during the year	821,376	1,936,661
		<b>18,026,436</b>	<b>18,338,062</b>
	Adjustment during the year	(2,136,661)	(1,133,002)
	<b>Closing Balance</b>	<b>15,889,775</b>	<b>17,205,060</b>

Note No.	Particulars	Amount in Taka	
		June 30, 2023	June 30, 2022

Year wise provision for Tax are given below

Assessment year	Tax Provision	Paid/Adjusted	Balance
1990-1991	660,370	660,370	-
1991-1992	5,783,719	2,539,630	3,244,089
1992-1993	3,465,779	-	3,465,779
1993-1994	1,708,085	-	1,708,085
1995-1996	4,188,739	-	4,188,739
1996-1997	1,373,986	-	1,373,986
1997-1998	1,075,385	-	1,075,385
1998-1999	1,611,065	-	1,611,065
2008-2009	2,746,716	2,746,716	-
2009-2010	3,068,239	3,068,239	-
2010-2011	6,531,939	6,531,939	-
2017-2018	2,779,294	2,779,294	-
2018-2019	3,537,256	3,537,256	-
2019-2020	2,808,783	2,808,783	-
2020-2021	1,097,046	1,097,046	-
2021-2022	1,033,002	1,033,002	-
2022-2023	1,936,661	1,936,661	-
2023-2024	821,376		821,376
<b>Grand Total</b>	<b>46,227,440</b>	<b>28,738,936</b>	<b>17,488,504</b>

Note No.	Particulars	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>28.00</b>	<b>Revenue</b>		
	Sales	55,790,415	60,279,099
	Sales Of MS Scarp	-	2,570,445
	Sales Renwick Binodon Park ticket	3,511,720	2,923,600
	VAT	(7,178,260)	(8,098,755)
		<b>52,123,875</b>	<b>57,674,389</b>
	<b>Other Sale without VAT</b>		
	Sales Of Sub-Contract Item	1,590,903	1,272,479
		<b>53,714,778</b>	<b>58,946,868</b>
<b>29.00</b>	<b>Cost of Goods Sold</b>		
	Materials Consumed	<b>29.01</b> 7,094,497	10,698,556
	Direct Labor	<b>29.02</b> 30,087,628	48,287,156
	Factory Overhead	<b>29.03</b> 15,286,354	31,293,697
	<b>Cost of Production</b>	<b>52,468,479</b>	<b>90,279,409</b>
	Work - in Process (Opening)	62,149,500	70,303,500
	Work - in Process (Closing)	(61,294,500)	(62,149,500)
		<b>53,323,479</b>	<b>98,433,409</b>
	Finished Goods (Opening)	10,451,302	8,893,949
	Finished Goods (Closing)	(8,133,318)	(10,451,302)
	<b>Cost of Goods Sold</b>	<b>55,641,463</b>	<b>96,876,056</b>
<b>29.01</b>	<b>Materials Consumed</b>		
	Cust Iron Scarp	452,594	1,391,690
	Pig Iron	1,264,757	1,561,360
	Tin Ingot	650,656	874,025
	M.S. Shaft/ Angle/ M.S. Rod	435,759	33,429
	M.S. Plate	586,261	2,338,615
	Brass Scarp/ Brass Dust	37,538	17,780
	Copper Scarp/ Copper Chur	1,279,603	1,468,878
	Other Raw Materials	57,924	393,464
	Other Consumable Materials	808,321	(27,047)
	Tailler Production & Repairing	-	1,305,243
	Scrap Cheip Labour Bill	118,381	533,234
	Loading/Unloading Bill Paid	203,996	107,918
	Rolar Dechelling Labor Bill	632,993	155,665
	Labor Bill Paid for Production	-	26,400
	Park Operation Cost	565,714	517,902
	<b>Total</b>	<b>7,094,497</b>	<b>10,698,556</b>
<b>29.02</b>	<b>Direct Labor</b>		
	Basic Salaries & Wages	12,147,329	11,640,070
	Medical Allowance	1,127,203	1,109,599
	Provident Fund Contribution	981,544	1,164,007
	Overtime	627,347	328,758
	Leave Pay & Gratuity	3,029,584	22,576,608
	Bonus	3,183,344	2,250,794
	House Rent Allowance	5,768,843	5,557,473



Note No.	Particulars	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Tiffin Allowance	149,964	147,943
	Washing Allowance	76,382	73,850
	Education Allowance	328,463	308,553
	Night Allowance	51,300	49,230
	Routing Shift Allowance	21,600	21,600
	Casual Wages	2,144,379	2,616,072
	Motor Cycle/Bi-Cycle Allowance	3,600	3,600
	Charge Allowance	18,000	18,000
	Risk Allowance	302,733	295,856
	Conveyance Allowance	126,014	125,143
	<b>Total</b>	<b>30,087,628</b>	<b>48,287,156</b>
<b>29.03</b>	<b>Factory Overhead</b>		
	Fuel & Power	3,860,714	2,867,520
	Electricity bill 98%	1,645,017	1,605,088
	Depreciation	1,325,170	1,225,171
	Repair & Maintenance	1,505,030	1,808,214
	Employee Cost	6,950,423	22,943,100
	<b>Total</b>	<b>15,286,354</b>	<b>30,449,093</b>
<b>29.03.01</b>	<b>Employee Cost</b>		
	Basic Salaries & Wages	2,518,956	6,828,797
	Medical Allowance	203,800	547,451
	Provident Fund Contribution	250,379	544,689
	Leave Pay & Gratuity	1,688,554	6,460,861
	Bonus	684,732	1,153,050
	House rent Allowance	955,513	2,383,365
	Tiffin Allowance	27,173	72,993
	Washing Allowance	10,487	23,650
	Education Allowance	69,000	183,324
	Motor Cycle / Bi-Cycle Allowance	3,600	5,198
	Night Allowance	-	8,442
	Charge Allowance	-	3,000
	Casual Salary	411,161	4,658,249
	Overtime bill paid (Staff)	127,068	70,031
	<b>Total</b>	<b>6,950,423</b>	<b>22,943,100</b>
<b>30.00</b>	<b>Administrative Expenses</b>		
	Salary and Allowance	29,392,676	38,253,424
	Director's Fee	250,000	200,000
	Audit Fee	139,500	118,125
	A.G.M. Expense	108,210	167,305
	Repair & Maintenance	596,408	934,307
	Training Expenses	24,695	87,245
	Printing & Stationary	315,398	177,872
	Advertisement & Publicity	1,531,494	716,248
	Selling & Distribution Expense	231,395	199,222
	Insurance Premium	419,217	601,469
	BSFIC Overhead Charges	121,841	2,089,547
	Traveling & Conveyance	651,592	517,012
	Postage & Telephone	64,659	59,822

Note No.	Particulars	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Legal & Professional Fees	333,624	106,248
	Rent, Rates & Taxes	378,378	725,317
	Entertainment Expense	246,013	266,137
	Subscription & Donation	20,000	10,000
	Books & Periodicals	33,202	34,690
	Stock Exchange Membership Fee & Other Cost	91,000	91,000
	Miscellaneous Expense	168,500	161,450
	Bad debts	500,000	1,000,000
	Staff Welfare Expense	345,028	186,519
	Electricity bill- 2%	33,572	32,757
	Depreciation	711,694	811,848
	<b>Total</b>	<b>36,708,096</b>	<b>47,547,563</b>
<b>30.01</b>	<b>Salary and Allowance</b>		
	Basic Salaries & Wages	11,347,564	7,902,040
	Medical Allowance	579,729	286,702
	House Rent Allowance	3,236,555	2,073,159
	Tiffin Allowance	46,370	2,432
	Education Allowance	237,275	108,216
	Provided Fund Contribution	1,076,717	596,705
	Leave Pay & Gratuity	4,705,840	25,183,146
	Charge Allowance	-	4,150
	Recreation Allowance	779,420	669,500
	Washing Allowance	11,885	-
	Casual salary	4,251,160	-
	Bonus	3,114,324	1,427,374
	Night Allowance	5,838	-
	<b>Total</b>	<b>29,392,676</b>	<b>38,253,424</b>
<b>31.00</b>	<b>Miscellaneous Income</b>		
	Scarps sales	-	790,858
	Tender Form Sales	48,000	43,000
	Other Income	316,929	114,000
	Tree League Money Received	80,400	16,500
	Haman Dista & Ganiy Spares	19,902	45,030
	Renawel Fee	36,800	39,100
	Security Forfuture	23,940	
	<b>Total</b>	<b>525,971</b>	<b>1,048,488</b>
<b>32.00</b>	<b>Financial Expense</b>		
	Bank Charges	14,665	13,748
	Interest on Long Term Loan	1,146,417	1,146,417
	<b>Total</b>	<b>1,161,082</b>	<b>1,160,165</b>
<b>33.00</b>	<b>Current Tax Charge</b>		
	Profit before Tax	(39,269,892)	(84,743,823)
	Accounting base depreciation	2,036,864	2,037,018
	Tax base depreciation	4,902,098	1,837,799
	<b>Taxable Profit for Current Tax</b>	<b>(42,135,126)</b>	<b>(84,544,604)</b>

Note No.	Particulars	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Applicable Tax Rate	27.50%	27.50%
	<b>Current Tax Expenses</b>	<b>(11,587,160)</b>	<b>(23,249,766)</b>
	Sales	55,790,415	60,279,099
	Sales Of Sub-Contract Item	1,590,903	1,272,479
	Sales Of MS Scarp	-	2,570,445
	Sales Renwick Binodon Park ticket	3,511,720	2,923,600
	Miscellaneous Income	525,971	1,048,488
	<b>Taxable Income for Current Tax</b>	<b>61,419,009</b>	<b>68,094,111</b>
	Minimum Tax Rate	0.60%	0.60%
	Minimum Tax	<b>368,514</b>	<b>408,565</b>
	<b>Advance Tax Paid</b>	<b>821,376</b>	<b>1,936,661</b>
	<b>Current Tax Expenses</b>	<b>821,376</b>	<b>1,936,661</b>
<b>34.00</b>	<b>Net Asset Value Per Share</b>		
	Total Assets	352,019,667	359,098,876
	Total Liabilities	(527,775,362)	(492,065,758)
	<b>Net Assets Value</b>	<b>(175,755,695)</b>	<b>(132,966,882)</b>
	Number of ordinary shares during the year	2,000,000	2,000,000
	<b>Net Asset Value Per Share</b>	<b>(87.88)</b>	<b>(66.48)</b>
<b>35.00</b>	<b>Earning Per Share</b>		
	Profit after Tax	(40,664,314)	(86,476,557)
	Number of ordinary shares during the year outstanding	2,000,000	2,000,000
	<b>Earning Per Share</b>	<b>(20.33)</b>	<b>(43.24)</b>
<b>36.00</b>	<b>Net Operating Cash Flows Per Share</b>		
	Net Cash Inflow / (Outflow) from Operating Activities	(914,534)	(381,188)
	Number of ordinary shares during the year	2,000,000	2,000,000
	<b>Net Operating Cash Flows Per Share</b>	<b>(0.46)</b>	<b>(0.19)</b>
<b>37.00</b>	<b>Cash Flows from Operating Activities (Indirect Method)</b>		
	<b>Profit before Tax</b>	<b>(39,269,892)</b>	<b>(84,743,823)</b>
	Financial Expenses	1,161,082	1,160,165
	Depreciation Expenses	2,036,864	2,037,018
	Increase/Decrease in Inventories	(2,557,574)	724,064
	Increase/Decrease in Trade and Other Receivables	413,740	14,827,601
	Increase/Decrease in Advances, Deposits and Prepaymen	2,210,486	(782,432)
	Increase/Decrease in Liability For Goods	(6,102,989)	(1,765,282)
	Increase/Decrease in Liability For Expense	181,840	9,031,724
	Increase/Decrease in Liabilities for Other Finance	(7,860,209)	(80,609)
	Increase/Decrease in Bangladesh Welfare Foundation	-	-
	Increase/Decrease in Workers Profit Participation Fund	-	-
	Increase/Decrease in Provision for Leave Pay & Gratuity	2,663,746	16,276,014
	Increase/Decrease in BSFIC Current Account	46,423,038	42,948,120
	Increase/Decrease in Operating Loan From Govtment		
	<b>Cash Generated from Operations</b>	<b>(699,869)</b>	<b>(367,440)</b>
	Tax paid	(200,000)	-
	Non cash adjustment for sales		-

Note No.	Particulars	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Financial Expenses	(14,665)	(13,748)
	<b>Net Cash Inflow / (Outflow) from Operating Activities</b>	<b>(914,534)</b>	<b>(381,188)</b>
<b>38.00</b>	<b>Other Disclosers</b>		
	<b>Production Capacity</b>		
	<b>(i) Installed: (M.Ton)</b>		
	(-) Casting	562	562
	Machinery Conversion	579	579
		<b>1,141</b>	<b>1,141</b>
	<b>(ii) Production in: (M.Ton)</b>		
	(-) Casting	202.94	165.51
	Machinery Conversion	305.81	313.14
		<b>509</b>	<b>479</b>
	<b>(iii) % of Utilization</b>		
	(-) Casting	36.11	29.45
	(-) Machinery Conversion	52.82	54.08
		<b>89</b>	<b>84</b>
	<b>Human Resources</b>		
	(i) No of Officers Employed	14	14
	(ii) No of Staff Employed	33	29
	(iii) No of Worker Employed	60	62
		<b>107</b>	<b>105</b>
<b>39.00</b>	<b>Additional Disclosure</b>		
<b>39.01</b>	<b>Particulars as per the Bangladesh Securities and Exchange Commission Rules, 1987</b>		
	1. Claim against the Company not acknowledged as debt as on 30-06-2010		Nil
	2. Uncalled Liability on Partly paid up Shares		All Shares are fully Paid
	3. Arrears of fixed cumulative dividends on Preference Shares together with the period		Nil
	4. The Aggregate amount of contracts for capital expenditure remaining to be		Nil
	5. i) Other sums for which the company is contingently Liable		Nil
	ii) Liability against the L/C documents		Nil
	6. The general nature of any credit facilities available to the Company under any		Nil
	7. Aggregate amount due by Directors and officers of the Company or Associated		Nil
	8. Securities and Exchange Rules, 1987 (Para 4 (BO, 5(AO) (IV) of part -1		Nil
	9. Securities and Exchange Rules, 1987		Complied
<b>40.00</b>	<b>Related Party Disclosures</b>		
	As per IAS 24 Related Party Disclosures, Parties are considered to be related if on of the party has the ability to control the other		
	<b>i) As per IAS 24 Disclosure of Key management personnel compensation</b>		
	a) Short-term employee benefits paid BDT 973,979.04 to the Managing Director as		
	b) Not paid any post employment benefits		

Note No.	Particulars	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022

c) Not paid any other long term benefits

d) Not paid any termination benefits

e) Not paid share-based payment

**ii) Discloser about appointment and re-appointment of Board of Directors**

Name of the Director & Position	Joining Date	Other Engagement
Md. Mahmudul Haque	26.12.2022	Not engaged with other
Md. Anwar Kabir	27.12.2022	Not engaged with other
Md. Ataur Rahman Khan	26.01.2023	Not engaged with other
Md. Shafiquel Islam FCMA	26.01.2023	Not engaged with other
Md. Shahidul Karim	16.04.2023	Not engaged with other

**iii) Attendance Status of Director in Board Meetings**

During the year ended 30th June, 2023, five (5) board meetings were held. The

Name of the Director	Meeting Held	Attendance
1. Md. Arifur Rahman Apu (Chairman)	5	5
2. Md. Ashraf Ali (Nominated Director)	5	3
3. Md. Ataur Rahman Khan	5	2
4. Abu Bakar Siddique FCMA (Independent Director)	5	5
5. Md Ali Hayder Chowdhury FCMA (Independent Director)	5	5
6. Eng. Md. Anwar Kabir (Nominated Director)	5	4
7. Md. Shahidul Karim (Nominated Director)	5	-
8. Md. Shafiquel Islam (Nominated Director)	5	2
9. Md. Al Wadud Amin (Managing Director)	5	2
10. Md. Mahmudul Haque (Managing director)	5	3

**Renwick, Jaineswar & Co. (BD) Ltd.**  
**Schedule of Property, Plant & Equipment**  
**For the year ended June 30, 2023**

Particulars	Cost			Rate (%)	Depreciation			Amount in Taka	
	Opening balance as at July 01, 2022	Addition during the year	Adjustment during the year		Charged during the year	Adjustment during the year	Closing Balance as at June 30, 2023	Written down value as at June 30, 2023	
Land	27,848,400						-	27,848,400	
<b><u>Building &amp; Other Construction:</u></b>									
Factory building	21,542,124			5%	47,769		20,795,523	746,601	
Factory building(BMRE)	7,708,110			5%			7,708,109	1	
Residential building	6,369,800			5%	-		6,369,799	1	
Residential building (BMRE)	637,844			5%			637,843	1	
Boundory Wall at East side	948,018	1,102,500		5%	47,401		284,406	1,766,112	
Other building	1,466,598	1,351,267		5%	15,250		1,375,092	1,442,773	
Other building(BMRE)	260,844			5%			260,843	1	
Water Installation	464,721			10%	464,720		464,720	1	
Electrical Installation	2,123,725	1,473,921		10%			2,123,724	1,473,922	
Electrical Installation(BMRE)	2,499,050			10%			2,499,049	1	
<b><u>Plant &amp; Machinery:</u></b>									
Plant & Machinerries	28,041,560			7.5%	826,648		24,430,820	3,610,740	
Plant & Machinerries(BMRE)	23,024,114			7.5%	-		23,024,113	1	
Lathe Machine	14,096,948	515,819		5%	169,600		11,283,577	3,329,190	
Over Head Crane	1,732,615			10%			1,732,614	1	
Sugarcane Crushers	4,191,980			10%	170,904		3,166,557	1,025,423	
Weighted Bridge	1,470,000		-	7.5%	110,250		882,900	587,100	
Loose Tools:	298,719			10.0%	-		298,718	1	
<b><u>Furniture, Fixture &amp; Office Equip:</u></b>									
Furniture & Fixture	432,054			6%	8,173		362,005	70,049	
Furniture & Fixture(BMRE)	118,356			6%			118,355	1	
Office Equipments	1,297,432			10%	70,054		1,069,677	227,755	
<b><u>Transport &amp; Vehicles:</u></b>									
Truck	2,935,700			20%	-		2,935,699	1	
Jeep	250,000			20%	-		249,999	1	
Jeep(BMRE)	1,432,493			20%			1,432,492	1	
1 M.Ton pickup	1,041,575			20%	-		1,041,574	1	
Television	105,480			10%	6,210		74,429	31,051	
Sundry Assets	187,310			10%	4,910		157,849	29,461	
Renwick Park And Resort	5,371,495			10%	537,149		2,820,035	2,551,460	
Miscellaneous Assets	276,071			10%	22,546		150,500	125,571	
<b>Total</b>	<b>158,173,135</b>	<b>4,443,507</b>	<b>-</b>		<b>2,036,864</b>	<b>-</b>	<b>117,751,021</b>	<b>44,865,622</b>	

**Renwick, Jaineswar & Co. (BD) Ltd.**  
**Schedule of Property, Plant & Equipment**  
**For the year ended June 30, 2022**

Particulars	Cost				Rate (%)	Depreciation			Amount in Taka	
	Opening balance as at July 01, 2021	Addition during the year	Adjustment during the year	Balance as at June 30, 2022		Opening balance as at July 01, 2021	Charged during the year	Adjustment during the year	Closing Balance as at June 30, 2022	Written down value as at June 30, 2022
Land & Land Development	27,848,400	-	-	27,848,400	-	-	-	-	27,848,400	
<b><u>Building &amp; Other Constructions</u></b>										
Factory Building	21,542,124	-	-	21,542,124	5%	47,769	-	20,747,754	794,370	
Factory Building (BMRE)	7,708,110	-	-	7,708,110	5%	-	-	7,708,109	1	
Residential Building	6,369,800	-	-	6,369,800	5%	-	-	6,369,799	1	
Residential Building (BMRC)	637,844	-	-	637,844	5%	-	-	637,843	1	
Other Building	1,466,598	-	-	1,466,598	5%	15,250	-	1,359,842	106,756	
Other Building (BMRE)	260,844	-	-	260,844	5%	-	-	260,843	1	
Water Installation	464,721	-	-	464,721	10%	-	-	464,720	1	
Electrical Installation	2,123,725	-	-	2,123,725	10%	-	-	2,123,724	1	
Electrical Installation (BMRC)	2,499,050	-	-	2,499,050	10%	-	-	2,499,049	1	
Boundary	948,018	-	-	948,018	5%	47,401	-	237,005	711,013	
<b><u>Plant &amp; Machinery</u></b>										
Plant & Machineries	31,006,560	-	-	31,006,560	7.50%	826,648	-	23,904,505	7,102,055	
Plant & Machineries (BMRC)	23,024,114	-	-	23,024,114	7.50%	-	-	23,024,113	1	
Lathe Machine	11,131,948	-	-	11,131,948	5%	169,600	-	10,813,643	318,305	
Over Head Crane	1,732,615	-	-	1,732,615	10%	-	-	1,732,614	1	
<b><u>Furniture, Fixture &amp; Office Equip.</u></b>										
Furniture & Fixture	432,054	-	-	432,054	6%	8,327	-	353,832	78,222	
Furniture & Fixture (BMRE)	118,356	-	-	118,356	6%	-	-	118,355	1	
Office Equipments	1,297,432	-	-	1,297,432	10%	70,054	-	999,623	297,809	
<b><u>Transport &amp; Vehicles</u></b>										
Truck	2,935,700	-	-	2,935,700	20%	-	-	2,935,699	1	
Jeep	250,000	-	-	250,000	20%	-	-	249,999	1	
Jeep (BMRE)	1,432,493	-	-	1,432,493	20%	-	-	1,432,492	1	
1 M Ton Pick UP	1,041,575	-	-	1,041,575	20%	-	-	1,041,574	1	
<b><u>Equipment</u></b>										
Sugarcane Crusher	4,191,980	-	-	4,191,980	10%	170,904	-	2,995,653	1,196,327	
Weighted Bridge	1,470,000	-	-	1,470,000	7.50%	110,250	-	772,650	697,350	
Loose Tools	298,719	-	-	298,719	10%	-	-	298,718	1	
<b><u>Sundry Asset</u></b>										
Television	105,480	-	-	105,480	10%	62,009	-	68,219	37,261	
Renwick Park and Resort	5,371,495	-	-	5,371,495	10%	1,745,735	-	2,282,885	3,088,610	
Sundry Asset	187,310	-	-	187,310	10%	148,029	-	152,939	34,371	
Miscellaneous Assets	276,071	-	-	276,071	10%	105,408	-	127,954	148,117	
<b>Balance as on of 2021-2022</b>	<b>158,173,135</b>	<b>-</b>	<b>-</b>	<b>158,173,135</b>		<b>2,037,018</b>	<b>-</b>	<b>115,714,156</b>	<b>42,458,980</b>	

**Renwick, Jajneswar & Co. (BD) Ltd.**  
**Schedule of Deferred Tax**  
for the year ended 30 June, 2023

Annexure-B

Deferred tax assets/liability recognized in accordance with the provision of IAS-12, is arrived as follows

	Amount in Taka	
	30.06.2023	30.06.2022
<b>Opening Balance</b>	<b>1,272,828</b>	<b>1,476,756</b>
Increase/Decrease of Deferred Tax Liability	573,046	(203,928)
<b>Deferred Tax Liability/Assets</b>	<b>1,845,875</b>	<b>1,272,828</b>

	Amount of Financial Position	Tax Base	Temporary Differences
<b><u>At 30 June, 2023</u></b>			
Property, plant & equipment (Except land)	44,865,622	35,636,249	9,229,373
<b>Net Temporary Differences</b>	<b>44,865,622</b>	<b>35,636,249</b>	<b>9,229,373</b>
Applicable Tax Rate			20.00%
<b>Deferred Tax Liability/Assets</b>			<b>1,845,875</b>

<b><u>At 30 June, 2022</u></b>			
Property, plant & equipment (Except land)	42,458,980	36,094,839	6,364,140
<b>Net Temporary Differences</b>	<b>42,458,980</b>	<b>36,094,839</b>	<b>6,364,140</b>
Applicable Tax Rate			20.00%
<b>Deferred Tax Liability/Assets</b>			<b>1,272,828</b>





রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড  
শেয়ার অফিস, চিনিশিল্ল ভবন (৬ষ্ঠ তলা) ও দিলকুশা বা/এ, ঢাকা-১০০০।

প্রতিনিধি পত্র

শেয়ার সংখ্যা

ফলিও/বিও নম্বর

আমি/আমরা.....ঠিকানা.....

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড এর শেয়ারহোল্ডার হিসেবে ২৭-১২-২০২৩ তারিখে ডিজিটাল প্ল্যাটফর্ম লিংক : <https://renwickja35.digitalagmbd.net> এর মাধ্যমে অনুষ্ঠিতব্য কোম্পানির ৩৫তম বার্ষিক সাধারণ সভায় এবং পরবর্তী মূলতবী সভায় আমরা/আমাদের পক্ষে ভোট প্রদানের প্রতিনিধি নিযুক্ত করলাম।

প্রতিনিধির স্বাক্ষর..... শেয়ারহোল্ডারের স্বাক্ষর.....

বি: দ্র:

- (১) একজন সদস্য যিনি বার্ষিক সাধারণ সভায় উপস্থিত হওয়ার যোগ্য, তিনি তাঁর পক্ষে উপস্থিত থাকার জন্য এবং ভোট দেয়ার জন্য একজন প্রতিনিধি নিযুক্ত করার ও যোগ্য প্রতিনিধি নিযুক্তির পত্র অবশ্যই সদস্যের স্বাক্ষর অথবা তাঁর নিকট হতে লিখিতভাবে যথাযথ ক্ষমতা প্রাপ্ত এটর্নি কর্তৃক স্বাক্ষরিত হতে হবে। প্রতিনিধি পত্র কোম্পানির শেয়ার অফিসের ই-মেইল: [renwickagm@gmail.com](mailto:renwickagm@gmail.com) এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।
- (২) যদি সদস্য কোন কোম্পানি বা করপোরেশনের হয় সে ক্ষেত্রে এর কমন সিল (যদি থাকে) প্রতিনিধি পত্রে দিতে হবে। এ পত্র এবং তৎসহ “পাওয়ার অব এটর্নি” যার বলে উক্ত “প্রতিনিধি পত্র” সহি করা হয়েছে তা নোটারি পাবলিক কর্তৃক এর সত্যায়িত কপি কোম্পানির শেয়ার অফিসের ই-মেইল [renwickagm@gmail.com](mailto:renwickagm@gmail.com) এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

৩৪তম বার্ষিক সাধারণ সভা

তারিখ: ২৭ ডিসেম্বর ২০২৩, সময়: সকাল ১১: ০০ ঘটিকা

ডিজিটাল প্ল্যাটফর্ম লিংক : <https://renwickja35.digitalagmbd.net>

হাজিরা পত্র

আমি ২৭-১২-২০২৩ তারিখে অনুষ্ঠিতব্য রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর ৩৫তম বার্ষিক সাধারণ সভায় আমার উপস্থিতি লিপিবদ্ধ করলাম।

শেয়ার হোল্ডারের নাম..... স্বাক্ষর.....

শেয়ার সংখ্যা..... ফলিও/বিও নম্বর.....

প্রতিনিধির নাম..... স্বাক্ষর.....



## রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিঃ, কুষ্টিয়া এর ৩৫তম বার্ষিক সাধারণ সভার শুভ কামনা করছি।

- ডিজিটাল বাংলাদেশ গড়ার সুবাতাস বইছে চিনিকলে, তাই মোবাইল (এসএমএস) এর মাধ্যমে আখচাষি ভাই পেয়ে যাচ্ছেন পুজি প্রাপ্তির আগাম সংবাদ।
- ডিজিটাল পদ্ধতির সর্বশেষ সংযোজন বিকাশ লিঃ এর মাধ্যমে আখের মূল্য পরিশোধ। এখন আরো সহজ ও হাতের মুঠোয়, তবে প্রত্যেক চক্র হতে সাবধান। কোনভাবেই পিন নাম্বার ও ওটিপি কারো সাথে শেয়ার করবেন না এবং কোন প্রকার প্রলোভনে কান দিবেন না।
- রিং পিট পদ্ধতিতে আখ চাষ গবেষণালব্ধ উন্নত প্রযুক্তি। এই পদ্ধতিতে আখ চাষে প্রচলিত পদ্ধতির চেয়ে ১.৫-২.০ গুন ফলন বেশি হয়। ৩০-৪০% সেচের পানির অপচয় রোধ ও ৩০-৪০% পানির ব্যবহারিক উপযোগীতা বৃদ্ধি পায়। খাদ্যোপাদান গ্রহণের উপযোগিতা ৩০-৩৫% বৃদ্ধি পায়। মাড়াই যোগ্য আখের সংখ্যা ও চিনি আহরণ হার বৃদ্ধি পায়।
- আখের সাথে পদ্ধতিগতভাবে সাথি ফসল (পিয়াজ, রসুন, আলু, শাক-সবজি) চাষ করুন।
- রোপা (এসটিপি) পদ্ধতিতে আখ চাষ, অধিক কুশি, অধিক লাভ। সরাসরি মাঠে বীজখন্ড রোপণের পরিবর্তে বেড়ে চারা তৈরী করে মূল জমিতে নির্দিষ্ট দূরত্বে রোপণ করে ইক্ষু চাষ করুন। এতে বীজের পরিমাণ কম প্রয়োজন হয়, নির্দিষ্ট দূরত্বে চারা রোপণের ফলে জমিতে প্রয়োজনীয় গাছের সংখ্যা নিশ্চিত করা যায়ম উৎপাদনকালে কমিয়ে আনা সম্ভব, অল্প খরচে অধিক ফলন ও মুনাফা পাওয়া যায়। সরকার প্রদত্ত ভর্তুকিও পাওয়া যায়।
- যে কোন প্রয়োজনে আপনার এলাকার মাঠকর্মী বা ইক্ষু বিভাগীয় কর্মকর্তার সঙ্গে যোগাযোগ করুন।

প্রচারণায় : জিল বাংলা সুগার মিলস্ লিমিটেড। দেওয়ানগঞ্জ, জামালপুর।  
(বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের একটি প্রতিষ্ঠান)

### হাত বাড়ালেই পাওয়া যাচ্ছে প্যাকেটজাত



#### আখের চিনির বৈশিষ্ট্য

- ▶ অন্য চিনি থেকে বহুগুণ মিষ্টতার ফলে ব্যয় সাশ্রয়ী
- ▶ পুষ্টিমানে ও স্বাদে অভুলনীয়
- ▶ শিশু খাদ্যের উপযোগী ও স্বাস্থ্যকর
- ▶ হাইড্রোজ, বোন চারকোল ও ক্ষতিকর কেমিক্যালমুক্ত দেশি চিনি
- ▶ সম্পূর্ণ স্বয়ংক্রিয় মেশিনে হাতের স্পর্শবিহীন উৎপাদিত ও প্যাকেটকৃত

#### পুষ্টিমান (প্রতি ১০০ গ্রাম)

ক্যালসিয়াম	- ১৬০.৩২ মিঃ গ্রাম
পটাসিয়াম	- ১৪২.০৯ মিঃ গ্রাম
ফসফরাস	- ২.০৫ মিঃ গ্রাম
আয়রন	- ০.৪২ মিঃ গ্রাম
ম্যাগনেসিয়াম	- ০.১৫ মিঃ গ্রাম
সোডিয়াম	- ০.০৫ মিঃ গ্রাম
ভিটামিন	- বি২ ০.১৯ মিঃ গ্রাম
কোলেস্টেরল	- ০০
এনার্জি	- ৩৫৭ কিলোক্যালরি

পুষ্টিমানে সকল চিনির সেরা “আখের চিনি”  
সবাই মিলে কিনি  
পরিবারকে সুস্থ ও সবল রাখি।



দেশীয় চিনি পুষ্টিমানে সর্বোৎকৃষ্ট  
আখ হতে সরাসরি উৎপাদিত

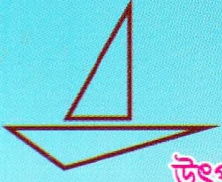


প্রস্তুতকারক

বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন

৩ দিলকুশা, ঢাকা-১০০০। ই-মেইল: cbsfic@gmail.com





# বাংলাদেশের ঐতিহ্যবাহী শিল্প প্রতিষ্ঠান কেৱু এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ এর উৎপাদিত চিনি, ভিনেগার, ডিনেচার্ড স্পিরিট ও অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন

## ১। চিনি :-

- ◆ আখ হতে উৎপাদিত স্বাস্থ্যসম্মত ও নিরাপদ কেৱুজ চিনি বাজারে পাওয়া যাচ্ছে।
- ◆ কেৱুজ উৎপাদিত দেশীয় চিনি ১ কেজি / ২ কেজি প্যাকেটে বাজারজাত হচ্ছে।

## ২। ভিনেগার :-

- ◆ কেৱুজ মল্টেড ও সাদা ভিনেগার বাজারের সেরা।
- ◆ গুণে মানে ও স্বাদে অতুলনীয়।
- ◆ আচার, সস সংরক্ষণে অদ্বিতীয়।
- ◆ সুস্বাদু সালাদ তৈরিতে সর্বোত্তম।
- ◆ পরিপাকে সাহায্যকারী।



## ৩। ডিনেচার্ড স্পিরিট :-

- ◆ কেৱুজ ডিনেচার্ড স্পিরিট গুণে মানে অতুলনীয়।
- ◆ বার্ণিশের কাজে কেৱুর ডিনেচার্ড স্পিরিট ব্যবহার করুন।

## ৪। কেৱুজ জৈবসার :-

- ◆ মাটির স্বাস্থ্য উন্নত করে এবং মাটির বুন্ট ও গঠন উন্নত করে।
- ◆ মাটির পানির ধারণ ক্ষমতা বৃদ্ধি করে।
- ◆ মাটিতে বায়ু চলাচল বৃদ্ধি করে ও মাটির তাপমাত্রা নিয়ন্ত্রণ করে।
- ◆ গাছের পুষ্টি ভান্ডার হিসেবে কাজ করে।
- ◆ মাটির অম্ল ও ক্ষারের সমতা বিধান করে।
- ◆ মাটির দূষণ নিয়ন্ত্রণ করে পরিবেশের ভারসাম্য রক্ষা করে।
- ◆ কেৱুজ জৈবসার দেশের একমাত্র সালফার সমৃদ্ধ জৈবসার-এ সার শতকে ২-৩ কেজি হারে প্রয়োগ করলে বাড়তি কোন সালফার ব্যবহার করতে হবে না।



## ৫। কেৱুজ হ্যান্ড স্যানিটাইজার

- ◆ হাত এবং ত্বক জীবাণুমুক্তকরণে হ্যান্ড স্যানিটাইজার একটি দ্রুত ক্রিয়াশীল জীবাণুনাশক সলিউশন।



## ৬। আমাদের উৎপাদিত অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন।

কেৱুর পণ্য  
গুণে মানে অনন্য

“বীমা ফসল হিসেবে অধিক আখ  
আবাদ করে অধিক লাভবান হউন।”

কেৱুর পণ্য  
কিনে হউন ধন্য

# কেৱু এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ

(বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের একটি প্রতিষ্ঠান)

ডাকঘর : দর্শনা, জেলা : চুয়াডাঙ্গা।