

Renwick, Jajneswar & Co.(BD) Limited
Share Office, Chinishilpa Bhaban (5th floor)
3 Dilkushs C/A, Dhaka-1000.

This is for your kind information that the Board Directors of Renwick, Jajneswar & Co (BD) Ltd. In its meeting held on January 26, 2023 at 3:15 p.m. has approved 2nd quarter (un-audited) Financial Statements of the Company for the financial year 2022-2023. The significant features of the said Financial Statements and other major decisions of the meeting were as follows:

1. Financial position of the Company:

Particulars	1 st July 2022 to 31 st December 2022	1 st July 2021 to 31 st December 2021	1 st October 2022 to 31 st December 2022	1 st October 2021 to 31 st December 2021
Earning Per Share (EPS)	(10.57)	(9.77)	(5.60)	(3.85)

Particulars	31 st December 2022	30 th June 2022
Net Asset Value (NAV) Per Share	(77.06)	(66.48)

Particulars	1 st July 2022 to 31 st December 2022	1 st July 2021 to 31 st December 2021
Net Operating Cash Flow Per Share (NOCFS)	1.49	1.74

2. Recommendation for Dividend : No dividend declaration

By order of the Board of Director

Kh
26.01.2023
(Khadiza Sultana)
Company Secretary

Significant deviations:

1. Net assets value per share (NAV) is negatively increased significantly from the same period of the last year mainly due to the decreased inventory and Increased current liability.
2. Earning per share (EPS) is negatively increased compare to last year in the same period by mainly decreasing of sales volume.
3. Net operating cash flow per share (NOCFPS) is decreased significantly from the same period of the last year mainly due to decreasing of sales volume and decreasing of collection from customer .

Notes:

Compliance with Listing Rules 2015 of Dhaka Stock Exchange Limited, the Company is pleased to publish the Un-audited financial statements for the second Quarter (Q2) period ended on December, 2022 in a Bengali, English and an online newspaper. The detail of the published quarterly financial statements will be available in the website. rjc.bsfc.gov.bd

RENEWICK, JAINESWAR & CO. (BD) LTD.

Dear Shareholder,

We are pleased to furnish the 2nd Quarter un-audited financial statement for the period from 1st July'22 to 31st December '22 for your kind information.

Statement of Financial Position (unaudited) As at 31 December 2022

(Figure in-Lac)

	Notes	As at 31 December 2022	As at 30 June 2022
Assets			
Non current Asset	6	413.59	424.59
Property plant and equipment		413.59	424.59
Current Asset		3,190.76	3,166.40
Inventory	7	1,180.48	1,265.12
Trade and other Receivable		1,755.16	1,683.65
Advances, Deposits and prepayment	-	156.87	149.13
Advance Income Tax		55.27	55.27
Cash and Cash Equivalents	8	42.98	13.23
Total assets		3,604.35	3,590.99
Equity and Liabilities			
Equity	-	(1,541.11)	(1,329.67)
Share Capital	-	200.00	200.00
Retained Earning	-	(2,749.72)	(2,538.28)
Capital Reserve	-	2.63	2.63
Quasi Equity Loan From Govt.		1,005.98	1,005.98
Liabilities			
Non Current Liabilities		793.40	787.66
Foreign Currency Loan (Chaina Credit)		50.24	50.24
ADP Local Currency Loan (BMRE)		169.00	169.00
Interest provision (Chaina Credit)		76.43	74.93
Interest provision on ADP Loan (BMRE)		485.00	480.76
Deferred Tax Liability		12.73	12.73
Current Liabilities		4,352.06	4,133.00
Unpaid Dividend		0.78	0.78
Liabilities for Goods		405.80	331.88
Liabilities for Expenses		409.42	490.17
Liabilities for other Finance		889.60	922.09
Bangladesh Welfare Foundation		0.56	0.56
Worker profit participation fund		0.02	0.02
Provision for leave pay and Gratuity		778.78	730.10
BSFIC Current Account		1,490.27	1,282.97
Inter-Project & Others		202.38	202.38
Provision for income tax		174.45	172.05
Total Liabilities		5,145.46	4,920.66
Totaal equity and Liabilities		3,604.35	3,590.99
Net Assets Value per share		(77.06)	(66.48)

s/d
GM (Finance)

s/d
Com (Secretary)

s/d
Managing Director

s/d
Director

s/d
Director

RENWICK, JAJNESWAR & CO. (BD) LTD.

Statement of Comprehensive income (Un-audited) for the
2nd Quarter ended 31 December 2022

(Figure in- Lac)

Particulars	Notes	July 2022 to December 22	July 2021 to December 2021	October'22 to December 2022	October'21 to December 2021
Turnover and other Income		400.49	416.41	196.49	303.93
Cost of Goods sold		560.54	562.40	278.23	357.64
Gross Profit/Loss		(160.05)	(145.99)	(81.74)	(53.71)
Operating Expenses		43.25	41.19	26.29	18.52
Operating Profit		(203.30)	(187.18)	(108.03)	(72.23)
Financial Expenses		5.74	5.74	2.87	2.87
Profit/loss before Tax & WPPF		(209.04)	(192.92)	(110.90)	(75.10)
Provision for WPPF		0.00	0.00	0	0.00
Profit/Loss before Tax		(209.04)	(192.92)	(110.90)	(75.10)
Income Tax Expenses (minimum tax 0.60%)		2.40	2.50	1.18	1.83
Current Tax		2.40	2.50	1.18	1.83
Deferred Tax		0.00	0.00	0	0.00
Net Profit/Loss after Tax		(211.44)	(195.42)	(112.08)	(76.93)
Other Comprehensive Income/Expences		0.00	0.00	0	0.00
Other Comprehensive Income for the Period		0.00	0.00	0	0.00
Earning per share		(10.57)	(9.77)	(5.60)	(3.85)

Statement of Change of Equity (Un-audited) to 31 December 2022

Figure in Tk

Particulars	Share Capital (tk)	Retained Earning	Total
At 1st July 2022	20,000,000.00	(253,828,476.00)	(233,828,476.00)
Net Profit/Loss 1st July 22 to 31 December 2022		(21144294.00)	(21,144,294.00)
At 31 December 2022	20,000,000.00	(274,972,770.00)	(254,972,770.00)
At 1st July 2021	20,000,000.00	(167,351,919.00)	(147,351,919.00)
Net Profit/Loss 1st July 21 to 31 December 2021		(19541846.00)	(19541846.00)
At 31 December 2021	20000000.00	(186,893,765.00)	(166,893,765.00)

s/d
General Manager (Fin.)

s/d *s/d*
Com. Secre Managing Director

s/d
Director

s/d
Director

RENWICK, JAJNESWAR & CO. (BD) LTD.
Cash Flow Statement (Un-audited)
as on 2nd Quarter ended 31 December 2022

Particulars	2nd Quarter ended 31 December 2022	2nd Quarter ended 31 December 2021
Cash flow from Operating Activities		
Collection from customer & other income	400.49	416.41
Payment for cost & Expences	370.74	381.66
Income Tax paid or Deduction	0.00	0.00
Net cash from/(used in) Operating activities	29.75	34.75
Cash flow from Investing Activities		
Acquisition of fixed Assets	0.00	0.00
Acquisition of Long Term Assets	0.00	0.00
Acquisition of Long Term Assets	0.00	0.00
Sales proceed Long Term Assets	0.00	0.00
Net cash from/(used in) Investing activities	0.00	0.00
Cash flow from Financing Activities		
Income of sales at per/premium	0.00	0.00
Short term bank loan received	0.00	0.00
Long term bank loan received	0.00	0.00
Divident of Loan	0.00	0.00
Net cash from.(used in) Financing activities	0.00	0.00
Net increase/decrease in cash and cash equivalents	29.75	34.75
Cash and cash equivalents at the Beginning period	13.23	45.89
Cash and Cash equivalents at the end of period	42.98	80.64
Closing Cash and Cash equivalents Have been arrived at as follows	1.75	0.74
Cash at Bank Balance	41.23	79.90
Net Operating Cash flow per share	1.49	1.74

s/d
GM (Fin.)

s/d
Com. Secretary

s/d
Managing Director

s/d
Director

s/d
Director