

বার্ষিক প্রতিবেদন ২০২১-২০২২



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

রেনউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিঃ, কুষ্টিয়া এর ৩৪তম 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 আরেক ধাপ উন্নয়ন, এখন অনলাইনে পেয়ে যাবেন আপনার কাঙ্ক্ষিত পুর্জিটি। ই-পুর্জির মাধ্যমে আখ কিনি, দুর্নীতিকে দূরে ঠেলি।
- ডিজিটাল পদ্ধতির সর্বশেষ সংযোজন, টালি'পে থেকে ডাচ বাংলা ব্যাংকের এজেন্ট ব্যাংকিং এর মাধ্যমে আখের মূল্য পরিশোধ। প্রগতিশীল চাষিগণ এটিএম কার্ড ও চেক বইয়ের মাধ্যমেও আখের মূল্য গ্রহণ করতে পারবেন। আখের মূল্য প্রদানে ডিজিটাল পদ্ধতি আর্থিক নিরাপত্তায় কৃষকের হাসি।
- 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 উপযোগিতা 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।

রেনউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিঃ, কুষ্টিয়া এর ৩৪তম 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 আরেক ধাপ উন্নয়ন, এখন অনলাইনে পেয়ে যাবেন আপনার কাঙ্ক্ষিত পুর্জিটি। ই-পুর্জির মাধ্যমে আখ কিনি, দুর্নীতিকে দূরে ঠেলি।
- ডিজিটাল পদ্ধতির সর্বশেষ সংযোজন, টালি'পে থেকে ডাচ বাংলা ব্যাংকের এজেন্ট ব্যাংকিং এর মাধ্যমে আখের মূল্য পরিশোধ। প্রগতিশীল চাষিগণ এটিএম কার্ড ও চেক বইয়ের মাধ্যমেও আখের মূল্য গ্রহণ করতে পারবেন। আখের মূল্য প্রদানে ডিজিটাল পদ্ধতি আর্থিক নিরাপত্তায় কৃষকের হাসি।
- 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 উপযোগিতা 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।

মোবারকগঞ্জ সুগার মিলস্ লিমিটেড

মোবারকগঞ্জ, ঝিনাইদহ।

রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

রেগউইক রোড, কুষ্টিয়া

সূচিপত্র

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রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং(বিডি) লি.

রেণউইক রোড, কুষ্টিয়া

পরিচালকমন্ডলী

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পরিচালক	:	জনাব মো: আনোয়ার হোসেন
পরিচালক	:	খন্দকার আজিম আহমেদ এনডিসি
পরিচালক	:	জনাব মো: আশরাফ আলী
পরিচালক (Independent)	:	জনাব আবু বকর ছিদ্দিক এফসিএমএ
পরিচালক (Independent)	:	জনাব আলী হায়দার চৌধুরী এফসিএমএ
পরিচালক	:	জনাব মোঃ আনোয়ার কবীর
ব্যবস্থাপনা পরিচালক	:	জনাব মোঃ আল ওয়াদুদ আমিন

অন্যান্য তথ্য

কোম্পানি সচিব	:	জনাব খাদিজা সুলতানা
নিরীক্ষক	:	মেসার্স পিনাকী অ্যান্ড কোম্পানি চার্টার্ড অ্যাকাউন্ট্যান্টস ২/এ ময়মনসিংহ রোড (৩য় তলা) শাহবাগ, ঢাকা।
কমপ্লায়েন্স অডিটর	:	মেসার্স পোদ্দার অ্যান্ড অ্যাসোসিয়েটস ৬/এ/১ গ্রাউন্ড ফেলার, সেগুন বাগিচা, ঢাকা-১০০০।
রেজিস্টার্ড অফিস	:	রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. রেণউইক রোড, কুষ্টিয়া-৭০০০।
শেয়ার অফিস	:	চিনিশিল্প ভবন (৬ষ্ঠ তলা), ৩ দিলকুশা, বাণিজ্যিক এলাকা, ঢাকা-১০০০।
কারখানা	:	রেণউইক রোড, কুষ্টিয়া-৭০০০।



মোঃ আরিফুর রহমান অপু
চেয়ারম্যান (গ্রেড-১)
বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন

বাণী

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর ৩৪ তম বার্ষিক সাধারণ সভার প্রথমেই আমি শ্রদ্ধাভরে স্মরণ করছি বাংলাদেশের স্বপ্নদ্রষ্টা, সর্বকালের সর্বশ্রেষ্ঠ বাঙালি, জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানকে। জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমানের স্বপ্ন ছিল শিল্প কাতে উন্নয়ন। রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. একটি ইন্জিনিয়ারিং শিল্প প্রতিষ্ঠান। আমরা এ প্রতিষ্ঠানের মাধ্যমেই দেশের উন্নয়নে অংশীদার হতে পারবো ইনশাআল্লাহ।

রেণউইক অ্যান্ড কোং লি. ১৮৮১ সালে আখমাড়াই কলের যন্ত্র/যন্ত্রাংশ তৈরির জন্য স্থাপিত হয়। যজ্ঞেশ্বর ইঞ্জিনিয়ারিং ওয়ার্কস লি. ১৮৯৬ সালে স্থাপিত হয়। ১৯৭২ সালে পি ও ২৭ আদেশ বলে উভয় প্রতিষ্ঠানকে জাতীয়করণ করা হয়। ১৯৭৩ সালে রেণউইক 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 রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. নামে নামকরণ করা হয়। ১৯৮৮ সালে কোম্পানির শেয়ার বাজারে ছাড়া হয় এবং টাকা স্টক এক্সচেঞ্জ লি. এ তালিকাভুক্ত করা হয়।

ভবিষ্যত কার্যক্রম বৃদ্ধির মাধ্যমে প্রতিষ্ঠানটিকে লাভজনক করার জন্য করপোরেশনের মাধ্যমে একটি টাস্কফোর্স গঠন করা হয়েছিল। টাস্কফোর্সের সুপারিশ অনুযায়ী বিভিন্ন কর্মসূচি গ্রহন করা হয়েছে। সে প্রেক্ষিতে বিভিন্ন মন্ত্রণালয়, প্রাইভেট, পাবলিক প্রতিষ্ঠানের সঙ্গে যোগাযোগ অব্যাহত রয়েছে।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের নির্দেশনা অনুসরণে পরিশোধিত মূলধন (Paid up Capital) এবং অনুমোদিত মূলধন (Authorized Capital) বৃদ্ধির পদক্ষেপ গ্রহন করা হয়েছে। আশা করি পরিশোধিত মূলধন বৃদ্ধির মাধ্যমে কোম্পানির বিনিয়োগ বৃদ্ধি করা সম্ভব হবে এবং ভবিষ্যৎ পরিকল্পনা বাস্তবায়ন করা সম্ভব হবে এবং প্রতিষ্ঠানটিকে আমরা লাভজনক পর্যায়ে নিয়ে যেতে পারব।

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

মোঃ আরিফুর রহমান অপু

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।

৩৪ তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি।

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর সম্মানিত শেয়ারহোল্ডারগণের জ্ঞাতার্থে জানানো যাচ্ছে যে, কোম্পানির ৩৪ তম বার্ষিক সাধারণ সভা নিম্নলিখিত বিষয়াদি সম্পাদনকল্পে ২৭ ডিসেম্বর ২০২২/ ১২ পৌষ ১৪২৯ মঙ্গলবার বিকাল ৫:০০ ঘটিকায় অনুষ্ঠিত হবে। সভার লিংক:

<https://renwickja34.digitalagmbd.net>

- ১। ২৭ ডিসেম্বর ২০২১ তারিখে অনুষ্ঠিত ৩৩ তম বার্ষিক সাধারণ সভার কার্যবিবরণী অনুমোদন।
- ২। ৩০ জুন ২০২২ তারিখে সমাপ্ত অর্থবছরের নিরীক্ষিত স্থিতিপত্র, লাভ-লোকসান হিসাব, নিরীক্ষকের প্রতিবেদন এবং পরিচালকমন্ডলীর প্রতিবেদন গ্রহণ ও অনুমোদন।
- ৩। ২০২২-২০২৩ অর্থবছরের জন্য বহি: নিরীক্ষক নিয়োগ ও তাদের ফি নির্ধারণ।
- ৪। ২০২২-২০২৩ অর্থবছরের জন্য Compliance Auditor নিয়োগ ও তাদের ফি নির্ধারণ।
- ৫। পরিচালক নিয়োগ।
- ৬। কোম্পানির অনুমোদিত মূলধন বৃদ্ধির বিষয়ে আলোচনা ও অনুমোদন।
- ৭। চেয়ারম্যান মহোদয়ের অনুমতিক্রমে সাধারণ সভায় আলোচনাযোগ্য যে কোন বিষয় আলোচনা।

বোর্ডের আদেশক্রমে

(খাদিজা সুলতানা)
কোম্পানি সচিব

তারিখ: ২৪ নভেম্বর ২০২২

দ্রষ্টব্য:

- বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের সূত্র নম্বর SEC/SRMIC/94-231/91 dated March 31, 2021 অনুসরণে কোম্পানির বার্ষিক সাধারণসভা ডিজিটাল প্ল্যাটফর্মে অনুষ্ঠিত হবে।
- রেকর্ড ডেট ২২ নভেম্বর ২০২২।
- কোম্পানির বার্ষিক সাধারণসভায় যোগদান এবং অংশ গ্রহণের বিস্তারিত পদ্ধতি যথাসময়ে শেয়ারহোল্ডারদের ই-মেইল আইডিতে জানানো হবে এবং কোম্পানির ওয়েবসাইড rjc.bsfc.gov.bd শেয়ার সংক্রান্ত ফোল্ডারে 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 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 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 01814212397/ 01747224411 নম্বরে যোগাযোগ করার জন্য অনুরোধ করা যাচ্ছে।
- ২০২১-২০২২ অর্থবছরের বার্ষিক প্রতিবেদন শেয়ারহোল্ডারগণের ই-মেইল ঠিকানায় পাঠানো হবে এবং কোম্পানির ওয়েবসাইড rjc.bsfc.gov.bd শেয়ার সংক্রান্ত ফোল্ডারে পাওয়া যাবে।

রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

২০২১-২০২২ অর্থবছরের পরিচালকমন্ডলীর প্রতিবেদন

সম্মানিত শেয়ারহোল্ডারবৃন্দ,

আসসালামু আলাইকুম।

রেগউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেডের ৩৪ তম বার্ষিক সাধারণ সভায় কোম্পানির পরিচালকমন্ডলীর পক্ষ হতে আপনাদের জানাই শুভেচ্ছা ও অভিনন্দন। ৩০ জুন, ২০২২ সমাপ্ত অর্থবছরের কোম্পানির সামগ্রিক কর্মকান্ড, আর্থিক অবস্থা এবং নিরীক্ষিত হিসাব বিবরণী সংক্ষিপ্ত ভাবে আপনাদের অবগতির জন্য উপস্থাপন করছি।

কোম্পানির উৎপাদন, ব্যবসা ও আর্থিক পরিস্থিতি:

বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের নিয়ন্ত্রনাধীন চিনিকলসমূহের চাহিদার ওপর ভিত্তি করে কোম্পানির উৎপাদন লক্ষ্যমাত্রা নির্ধারণ করা হয়ে থাকে। ২০২১-২০২২ অর্থ বছরে কাস্টিং ২১০.০০ মেট্রিক টন এবং মেশিনিং ৪৫০.০০ মেট্রিক টন লক্ষ্যমাত্রা নির্ধারণ করা হয়েছিল। এই লক্ষ্যমাত্রার বিপরীতে কাস্টিং ১৬৫.৫১ মেট্রিক টন এবং মেশিনিং ৩১৩.১৪ মেট্রিক টন অর্জিত হয়েছে যা লক্ষ্যমাত্রার যথাক্রমে ৭৮.৮১% এবং ৬৯.৫৯%। চিনিকলগুলোর জন্য কারিগরী মানসম্পন্ন এবং আমদানি বিকল্প যন্ত্র প্রস্তুত ও মেরামত কার্যক্রম হতে কোম্পানি রাজস্ব আয় করে থাকে। সে অনুসারে এ বছর চিনিকলের যন্ত্রাংশ ও ট্রেইলার প্রস্তুত এবং মেরামত বাবদ ৫২১.৮০ লক্ষ টাকা, সাব-কন্ট্রোল কমিশন বাবদ ১২.৭২ লক্ষ টাকা, এমএস স্ক্রাপ বিক্রয় বাবদ ২৫.৭০ এবং বিনোদন পার্ক ও অন্যান্য খাতে আয় ২৯.২৩ লক্ষ টাকা সর্বমোট ৫৮৯.৪৬ লক্ষ টাকা আয় হয়েছে। কাঁচামালের মূল্য বৃদ্ধির কারণে উৎপাদন মূল্য বৃদ্ধি পেয়েছে পক্ষান্তরে বিক্রয় মূল্য কম হওয়ায় চলতি অর্থবছরে কোম্পানির ৮৬৪.৭৬ (৮ কোটি ৬৪ লক্ষ ৭৬ হাজার) টাকা লোকসান হয়েছে।

ভবিষ্যত কার্যক্রম:

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

- বড় লেদ মেশিন স্থাপন করা হলে উৎপাদনের ধারাবাহিকতা রক্ষাসহ রোলার উৎপাদন বৃদ্ধিসহ নতুন রোলার গুণিৎ এবং পুরাতন রোলারসমূহ রি-গুণিৎ করা সম্ভব হবে। ফলে মিলের আয় বৃদ্ধি করা সম্ভব হবে।
- মেটাল কম্পজিশন ডিটেক্টর/স্পেস্টমিটার স্থাপনের মাধ্যমে উৎপাদিত পন্যের কম্পজিশন যাচাইসহ মানবৃদ্ধি এবং বাহিরের কম্পজিশন টেস্ট করতে আয় বৃদ্ধি করা সম্ভব হবে।
- পোর্টেবল ব্যালান্সিং 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।
- ইনডাকশন ফার্নেস স্থাপন করা হলে কাস্ট স্টিল এবং স্টেইনলেস স্টিল এর যন্ত্র/যন্ত্রাংশ তৈরি করে মিলের আয় বৃদ্ধি করা সম্ভব।
- বড় বাজারের ফাঁকা জায়গায় ৩০ ফুট /১৫ফুট সাইজের ২১টি গোডাউন তৈরী করে আয় বৃদ্ধি করা সম্ভব।
- মিলের বাউন্ডারির পূর্বপাশে দোকান ঘর নির্মান করে ভাড়া বাবদ আয় বৃদ্ধি করা সম্ভব।
- গড়াই নদীর পাশে পার্কে বিভিন্ন রাইডার স্থাপন করে মিলের আয়বৃদ্ধি করা সম্ভব।
- ১০০ কি: ও: নেট মিটার সোলার সিস্টেম স্থাপন করা হলে বছরে ১৩.০০ লক্ষ (প্রায়) টাকার বিদ্যুৎ বিল হাস পাবে।

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 তত্ত্বাবধান 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।

- গ) কোম্পানির চলমান ধারার বিষয়াদি প্রতিবেদনে বর্ণনা করা হয়েছে।
ট) কোম্পানির লভ্যাংশ সংক্রান্ত বিষয় প্রতিবেদনে বর্ণনা করা হয়েছে।
ঠ) সিইও/সিএফও এর ঘোষণা সার্টিফিকেট Annexure-A এ উপস্থাপন করা হয়েছে।
ড) কমপ্লায়েন্স অডিটর সার্টিফিকেট Annexure-B এ উপস্থাপন করা হয়েছে।
ঢ) বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের প্রোফার্মানুয়ালি কর্পোরেট গভার্নেন্স কমপ্লায়েন্স প্রতিবেদন Annexure-c এ উপস্থাপিত হয়েছে।
ণ) Related party transaction এ সম্পর্কিত তথ্য আর্থিক বিবরণীর-Note ৩.১২ এ বর্ণিত আছে।

কর্পোরেট গভার্নেন্সঃ

পরিচালকমন্ডলী কর্পোরেট গভার্নেন্স এর বিধি-বিধান যথাযথভাবে পালন করে আসছে। এছাড়া কোম্পানির সংশ্লিষ্ট কর্মকর্তাগণ কর্পোরেট গভার্নেন্স এর আলোকে কোম্পানির কর্মকান্ড ও পরিচালকমন্ডলীর নির্দেশনা প্রতিপালন করছে।

IAS, IFRS সহ অন্যান্য আরোপযোগ্য আইন ও নীতি সমূহের বাস্তবায়নঃ

কোম্পানি আইন ১৯৯৪ এবং বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন আইন ১৯৮৭ অনুসরণপূর্বক কোম্পানি তার যাবতীয় আর্থিক লেনদেনের হিসাব সংরক্ষণ 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 জবাবদিহিতাঃ

কোম্পানি বার্ষিক প্রতিবেদনের মাধ্যমে প্রতি আর্থিক বছর শেষে চূড়ান্ত বার্ষিক হিসাব, বছরের শুরু হতে প্রথম ত্রৈমাসিক হিসাব, অর্ধবার্ষিক হিসাব , তৃতীয় ত্রৈমাসিক হিসাব প্রস্তুত এবং তা পরিচালকমন্ডলীর সম্মুখে গঠিত নিরীক্ষা কমিটির মাধ্যমে সঠিকতা যাচাই পূর্বক নিয়মানুযায়ী 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 হয়েছে। এর ব্যাখ্যা নিম্নরূপঃ

বছরের শেষ ৩ (তিন) মাসে অর্থাৎ চূড়ান্ত হিসাবে কোম্পানির কর্মকর্তা, কর্মচারী ও শ্রমিকদের গ্যাচুইটি ও ছুটি নগদায়ণ হিসাবের প্রতিশন করে হিসাবভুল করা হয়েছে বিধায় চূড়ান্ত হিসাবে লোকসান বৃদ্ধি পেয়েছে।

চূড়ান্ত হিসাবের ওপর নিরীক্ষকদের মন্তব্যঃ

২০২১-২০২২ অর্থবছরের হিসাবের ওপর নিরীক্ষকদের মন্তব্যের প্রেক্ষিতে অডিট কমিটি একটি প্রতিবেদন বোর্ডে উপস্থাপন করেন। বোর্ড এ বিষয়ে বিস্তারিত আলোচনা করে মিলকে নিরীক্ষকদের মন্তব্যের যথাযথ ব্যবস্থা গ্রহণের জন্য নির্দেশনা প্রদান করেন।

চলমান ধারাঃ

বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের নিয়ন্ত্রণাধীন 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 প্রতীয়মান হলেও কোম্পানিটি সরকারের নিয়ন্ত্রণাধীন ও আনুকূল্যের কারণে চলমান ধারা ঝুঁকিপূর্ণ নয়।

লভ্যাংশঃ

এ অর্থবছরে কোম্পানির মোট ৮,৬৪,৭৬,৫৫৭.০০ (আট কোটি চৌষট্টি লক্ষ ছিয়াত্তর হাজার পাঁচশত সাতান্ন) টাকা লোকসান হওয়ায় লভ্যাংশ প্রদানের সুপারিশ করতে পারছেন বলে পরিচালকমন্ডলী দুঃখ প্রকাশ করছে।

জাতীয় কোষাগারে অবদানঃ

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।

পরিচালকমন্ডলীর সম্মানি:

আলোচ্য অর্থবছরে কোম্পানির ০৪টি বোর্ড সভা এবং ০৪টি অডিট কমিটির সভা অনুষ্ঠিত হয়েছে। এ সম্পর্কিত তথ্য হিসাব বিবরণী নোট -৩.১৬ এ দেয়া হয়েছে।

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 ২০২২ 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। ২০২১-২০২২ অর্থবছরে এনআরসির ১টি সভা অনুষ্ঠিত হয়েছে।

আইনের প্রতি শ্রদ্ধা:

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

পুঁজিবাজারের সঙ্গে যোগাযোগ:

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

কমপ্লায়েন্স সার্টিফিকেট:

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 অনুযায়ি কমপ্লায়েন্স অডিটর হিসেবে মেসার্স পোদ্দার অ্যান্ড অ্যাসোসিয়েটস (কস্ট অ্যান্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস)কে ২৭-১২-২০২১ তারিখে অনুষ্ঠিত কোম্পানির ৩৩তম বার্ষিক সাধারণ সভায় নিয়োগ দেয়া হয়েছে। এ ফর্ম অডিট সম্পন্ন করে সার্টিফিকেট প্রদান করেছে যা প্রতিবেদনে দেয়া হয়েছে।

সিডিবিএল (CDBL) কার্যক্রম:

সিডিবিএল এর মাধ্যমে ইলেকট্রনিক পদ্ধতিতে সিকিউরিটিজ এর হিসাবপত্র রাখা, প্রয়োজনীয় দলিলাদি হস্তান্তর করা এবং বস্তুগত কোন দলিলের হস্তান্তর ব্যতিত 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 প্রকৌশলী মোঃ আনোয়ার কবীর, প্রধান প্রকৌশলী জ্যেষ্ঠতার ভিত্তিতে এ সভায় অবসরগ্রহন করবেন এবং তিনি ৯৬ নম্বর বিধি অনুযায়ী পুনঃনির্বাচন/মনোনয়নের ইচ্ছা প্রকাশ করেছেন। তিনি পুনঃনির্বাচন/মনোনয়নের যোগ্যতা রাখেন।

নিরীক্ষক নিয়োগ:

২৭-১২-২০২১ তারিখে অনুষ্ঠিত কোম্পানির ৩৩ তম বার্ষিক সাধারণ সভার সিদ্ধান্ত অনুযায়ী মেসার্স পিনাকী অ্যান্ড কোং, চার্চাউড অ্যাকাউন্ট্যান্টসকে সর্বসাকুল্যে ১,১৫,০০০.০০ (এক লক্ষ পনের হাজার) টাকা পারিশ্রমিকে ২০২১-২০২২ অর্থবছরের জন্য নিরীক্ষক নিয়োগ দেয়া হয়েছে। তাঁরা নিরীক্ষা কাজ সম্পন্ন করেছে।

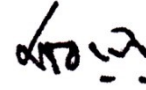
উপসংহার:

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 আহ্বান 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



মোঃ আরিফুর রহমান অপু

চেয়ারম্যান (গ্রেড-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, 2022 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)	Nominated Director		Nil
Mr. Md Anwar Hossen	Nominated Director		Nil
Khondoker Azim Ahmed ndc	Nominated Director		Nil
Engr. Md, Enayet Hossain	Nominated Director		Nil
Engr. Md. Anwar Kabir	Nominated Director		Nil
Mr. Abu Bakar Siddique FCMA	Independent Director		Nil
Mr. Md. Ali Haider Chowdhury FCMA	Independent Director		Nil
Mr.Md. Al Wadud Amin	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.

Composition	Position	Board	
		Meeting held	Attended
Mr. Md. Arifur Rahman Apu (Grade -1)	Chairman	4	4
Mr. Md. Anwar Hossen	Nominated Director	4	-
Khondoker Azim Ahmed ndc	Nominated Director	2	-
Engr. Md. Enayet Hossain	Nominated Director	4	4
Mr. Md. Ali Haider Chowdhury FCMA	Independent Director	4	4
Mr. Abu Bakar Siddique FCMA	Independent Director	4	4
Mr. Md. Shafiqul Islam FCMA (Retired)	Nominated Director	2	-
Engr. Md. Anwar Kabir	Nominated Director	4	4
Md. Al Wadud Amin	Managing Director	4	4

Audit Committee Meeting attended by the Directors of Renwick, Jajneswar & Co (BD) Ltd. during the year 2021-2022.

Composition	Position	Audit Committee	
		Meeting held	Attended
Mr. Md. Abu Bakar Siddique FCMA	Chairman	4	4
Engr..Md. Enayet Hossain	Member	4	4
Md. Anwar Kabir	Member	4	4
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	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
Operating Revenue/Sales	589.47	605.21	1335.74	1408.19	1819.93
Operating profit/Gross profit	-379.29	-176.45	38.09	433.31	470.70
Profit before tax	-847.44	-457.36	- 636.06	117.97	148.56
Net profit after tax& WPP & welfare Fund	-864.76	-466.47	- 647.03	84.26	106.11
Earning per share	-43.24	-23.32	-32.35	4.21	5.31

Balance Sheet & Other Data	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
Retained Earnings	-2538.28	-1673.52	-1207.04	-595.39	-653.95
Total Assets	3590.99	3807.19	5069.86	7088.92	6244.48
Total Current Assets	3166.40	3362.23	4603.82	6610.96	5744.33
Total Current Liabilities	4133.00	3493.87	4303.30	5721.51	4950.15
Face Value per Share	10	10	10	10	10
Share Outstanding	2000000	2000000	2000000	2000000	2000000
Dividend (Cash)	-	-	-	-	12%
Current ratio (time)	0.73:1	0.96:1	1.07:1	1.16:1	1.16:1
Gross profit (%)	-0.64	-0.29	0.029	0.30	0.26

ANNEXURE –V
Report of the Audit Committee

Report of the audit committee on June 30, 2022. 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 2021-2022. Audit Committee examined and reviewed the Statement of Financial Position along with other Financial Statements of the company during the year submitted by M/S Pinaki & 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 30th June 2022.
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 2022

Report of the NRC on June 30,2022. 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:-

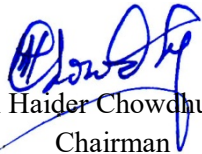
In accordance with the requirements of corporate Governance code of (BSEC) the Nomination and Remuneration Committee consist of 3 (three) members from the Board of Directors including one Independent Director. The Company Secretary is working as member secretary of the committee.

Major Activities the Nomination and Remuneration Committee in 2021-2022:-

The committee held 1 (one) meeting during the financial year 2021-2022. The major activities the Nomination and Remuneration Committee in 2021-2022 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) Reviewed annual development steps taken, recommend and review the company's human resources and training policy.
- 3) 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.

Khondoker Azim Ahmed ndc (Joint Secretary)

Khondoker Azim Ahmed ndc is currently working as the Director (Finance) of Bangladesh Sugar and Food Industries Corporation (BSFIC) under the administrative control of Ministry of Industries. He was born in 1972 in Madaripur District. His father's name is Khondoker Mohammad Ali and Mother's name is Shamsun Nahar. He has obtained his Honors (Geography) and Masters Degree form Jahangirnagar University. He also obtain PG Diploma from University of Greenwich, United Kingdom. He also successfully completed a number of Professional training and course in the country and abroad. He joined in Bangladesh civil Service (Administration) in 1999 and worked in different capacity in local Administration Chapainawabganj, Sylhet, Pabna, Thakurgaon etc. He also worked as a Member Directing Staff (MDS) in BPATC. He attended and participated in many Study tour and workshops in India, Australia, Malaysia, Kenya and Brazil.

Mr. Md. Anwar Kabir

Mr. Md. Anwar Kabir, Chief Engineer of Bangladesh Sugar and Food Industries Corporation and also Nominated Director of Renwick, Jajneswar & Co (BD) Ltd. He was born in 1966 in 1st March at Bogura. He served as Assistant Manager (Mechanical), Duputy Manager (Mechanical), Manager (Mechanical), Deputy General Manager (Mechanical), General Manager (Factory) in different Sugar Mills Ltd.(Panchagarh Sugar Mills, Carew & Company (BD) Ltd., Joypurhat Sugar Mills Ltd.). He has participated in various training at home and abroad. He also served as Managing Director of Mobarakganj Sugar Mills Ltd. from 19 June , 2019 to 14 January, 2021.

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, Jajneswar & Co (BD) Ltd. Board of Directors consists of 8 (eight) members including 2 (two) independent Directors which complies with the requirements by the regulations of BSEC.

1.2 Independent Directors:

- (i) The requirement as prescribed under the sub-clause (b) of BSEC Notification under reference had been fulfilled
- (ii) The Board has laid down a code of conduct of all Board members and a record of compliance of the code has been maintained.
- (iii) 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 ,Jajneswar & 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 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. Al Wadud Amin)
Managing Director

Annexure - A

As per condition No. 1 (5) (XXvi)

Renwick, Jajneswar & Co (BD) Ltd.

Declaration by CEO and CFO

Date:25/10/2022

The Board of Directors
Renwick, Jajneswar & Co (BD) Ltd.
Renwick, Kushtia

Subject: Declaration of Financial Statements for the year ended on 30.06.2022.

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 2022 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 2022 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



Mr. Al Wadud Amin
Chief Executive Officer (CEO)



Md. Atiquzzaman
(Chief Financial Officer (CFO))



Podder & Associates

Cost & Management Accountants

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, 2022. 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 1(7)(a), 1(7)(b), 6(5)(b)(i)(a) to 6(5)(b)(iv);
- (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.

For Podder & Associates

Jayanta Kumer Podder
Cost & Management Accountants

Place: Dhaka
Dated: November 22, 2022

Renwick, Jajneswar & Co.(BD) Limited
Status of Compliance with the Corporate Governance Guideline (CGC)
For the year ended June 30, 2022

Status of compliance with the conditions imposed by the Commission's Notification No.BSEC/CMRRCD/2006-158/207/Admin/80, dated
(Report under Condition No. 9.00)

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
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).	√	-	The RJC Board is comprised of 08 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);	√	-	02 out of 08 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;	√	-	
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;	√	-	
1(2)(b)(iii)	Who has not been an executive of the company in immediately preceding 2(two) financial years;	√	-	
1(2)(b)(iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary or associated companies;	√	-	
1(2)(b)(v)	Who is not a member or TREC (Trading Right Entitlement Certificate) holder, director, or officer of any stock exchange;	√	-	
1(2)(b)(vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	√	-	
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 firm conducting special audit or professional certifying compliance of this Code;	√	-	
1(2)(b)(viii)	Who is not an independent director in more than 5 (five) listed companies;	√	-	
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);	√	-	
1(2)(b)(x)	Who has not been convicted for a criminal offence involving moral turpitude.	√	-	
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).	√	-	
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90(ninety) days.	√	-	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 for 1(one) term only.	√	-	

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
1(3)	Qualification of Independent Director.-			
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 or business association; or	-	-	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)	Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer.-			
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)	The Directors' Report to the Shareholders			
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;	√	-	

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
1(5)(iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	√	–	
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;	√	–	No remuneration paid to any Directors except Board meeting fees.
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

Condition No.	Title	Compliance Status		Remarks (if any)
		Complie d	Not Complie d	
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);	√	-	
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 discussion of changes in financial statements, among others, focusing on:			
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 immediate preceding five years explaining reasons thereof;	√	-	
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 Annexure-A ; 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 Annexure-B and Annexure-C .	√	-	
1(6)	Meetings of the Board of Directors			
	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)	Code of Conduct for the Chairperson, other Board members and Chief Executive Officer			
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 the Chairperson of the Board, other board members and Chief Executive Officer of the company;		√	under process

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
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.		√	under process
2	Governance of Board of Directors of Subsidiary Company:-	RJC does not have any Subsidiary Company		
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
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
3.	Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO) Head of Internal Audit and Compliance			
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 other company at the same time;	√	-	
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 Commission and stock exchange(s).	√	-	
3(2)	Requirement to attend Board of Director's Meetings			
	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.	√	-	
3(3)	Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer(CFO)			
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

Condition No.	Title	Compliance Status		Remarks (if any)
		Complie d	Not Complie d	
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 code of conduct for the company's Board or its member;	√	–	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
4.	Board of Director's Committee.- For ensuring good governance in the company, the Board shall have at least following			
4(i)	Audit Committee; and	√	–	
4(ii)	Nomination and Remuneration Committee	√	–	
5.	Audit Committee.-			
5(1)	Responsibility to the Board of Directors.			
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;	√	–	
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.	√	–	
5(2)	Constitution of the Audit Committee			
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.	√	–	
5(3)	Chairperson of the Audit Committee			
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.	√	–	

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
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.	√	-	
5(4)	Meeting of the Audit Committee			
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.	√	-	
5(5)	Role of Audit Committee shall:-			
5(5)(a)	Oversee the financial reporting process;	√	-	
5(5)(b)	monitor choice of accounting policies and principles;	√	-	
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 the Board for approval;	√	-	
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)	Reporting of the Audit Committee			
5(6)(a)	Reporting to the Board of Directors			
5(6)(a)(i)	The Audit Committee shall report on its activities to the Board.	√	-	
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

Condition No.	Title	Compliance Status		Remarks (if any)
		Complie d	Not Complie d	
5(6)(b)	Reporting to the Authorities:-			
	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)	Reporting to the Shareholders and General Investors			
	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.	Nomination and remuneration Committee(NRC):-			
6(1)	Responsibility to the Board of Directors			
6(1)(a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub-committee of the Board;	√	-	
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).	√		
6(2)	Constitution of the NRC			
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 directors;	√	-	
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 vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;	-	-	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 such external expert and/or member(s) of staff shall be required or valuable for the Committee;	-	-	No such Incidence arose
6(2)(g)	The company secretary shall act as the secretary of the Committee;	√		
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.	√	-	No such case in arose after formation of NRC
6(3)	Chairperson of the NRC			
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;	√		

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
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;	√		
6(4)	Meeting of the NRC			
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.	√		
6(5)	Role of the NRC			The NRC has taken steps to comply the role of NRC as set by BSEC Corporate Governance Code
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:	√		
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 down, and recommend their appointment and removal to the Board;		√	
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.	√	√	
7.	External or Statutory Auditors			
7(1)	The issuer company shall not engage its external or statutory auditors to perform the following services of the company, namely :-			

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
7(1) (i)	appraisal or valuation services or fairness opinions;	√	–	
7 (1) (ii)	financial information system design and implementation;	√	–	
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.	√	–	
8.	Maintaining a website by the Company.-			
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 regulations of the concerned stock exchange(s)	√	–	
9.	Reporting and Compliance of Corporate Governance.-			
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 2022.
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 Annexure-C 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 30 June 2022, and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at 30 June 2022, and 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 1987 and other applicable laws and regulations.

Basis for Qualified Opinion:

1. As disclosed in note # 06.00, Trade and other receivables for aggregate amounting to Tk. 168,365,356 could not be verified satisfactorily in absence of aging analysis, subsequent collection statement, provision creation and confirmation of balances.
2. As disclosed in note # 07.00 Advances, Deposits and Prepayments amount of Tk. 8,881,559 and as disclosed in note # 18.00 & 19.00 Liability for goods and Liability for Expenses amounting to Tk. 4,535,827 and 3,358,047 respectively being carried forward since long.
3. Documentary evidence were produced to us in support of Quasi Equity loan from Govt. loan as disclosed in note # 13.00, amounting to Tk. 100,598,002, Foreign Currency Loan (China Credit) as disclosed in note # 15.01, amounting to Tk. 5,023,620, ADP Local Currency Loan (BMRE) as disclosed in note # 15.02, amounting to Tk. 16,900,000, which represent insufficient audit evidence and it has been carried forward since long.
4. As disclosed in note # 15.03 and note # 15.04, Interest provision on Foreign Currency Loan (China Credit) and ADP Loan (BMRE) amounting to Tk. 7,493,097 and 48,076,100 respectively, which has been carried forward since long without any adjustment and the balance are being increased year to year by the interest amount.
5. As disclosed in note # 20.00, Renwick, Jajneswar & Co. (BD) Limited deducted withholding tax amounting to Tk. 3,934,312 up to 30 June 2022 but not deposited to govt. treasury.
6. Value Added Tax (VAT) was deducted at source but these amounts of deducted VAT not deposited to Govt. Treasury within due time up to 30 June 2022 resulting an existence of Payable amounting of Tk. 7,268,956.
7. The Company has maintained a Gratuity fund with is indulge in company bank accounts without a separate bank accounts at Tk. 38,995,982 as at 30 June 2022.

Emphasis of Matter:

We draw attention on the matters disclosed as below:

1. As disclosed in note # 3.12, the Company recognized Tk. 169,286,371 as due from various Sugar Mills under Bangladesh Sugar and Food Industries Corporation (BSFIC) in the Statement of Financial Position as on 30 June 2022. We noted that all these balances remained unreconciled as at 30 June 2022. During the audit, we sent confirmation to these inter-companies as part of our audit procedures to obtain sufficient appropriate evidence. As of the date of auditor's report, we are yet to receive any responses to that effect.
2. 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. 86,476,557 and this accumulated loss stood at Tk. 253,828,476 as on 30 June 2022.
3. The Company need be considered Rule 18, Rule 21, Section 108 and Section 108A in accordance with Income Tax Ordinance 1984.
4. As disclosed in note # 5.00, inventory amounting to Tk. 118,111,760 as at 30 June 2022 but sales during the year amounting to Tk. 58,946,868. The Company should strictly control the production system.

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) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Opinion.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matters (KAM)

Particulars	Risks	Auditor's responses
<p>Revenue recognition: The Company reported total revenue of BDT Tk.58,946,868 at the year ended on 30 June 2022.</p> <p>All of the Company's sales revenue comes from the sale of various spare parts used specifically for sugar mills. Revenue is recognized at the point of delivery from factory. Sales made during the year are material and considered to be complex and judgmental.</p> <p>Refer to note no 27 to the financial statements.</p>	<p>There is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives and rebates.</p> <p>There is also a risk that revenue may be overstated due to fraud through manipulation of the discounts, incentives and rebates recognized resulting from the pressure local management may feel to achieve performance targets.</p>	<p>Our audit procedures included the following to test the design and operating effectiveness of key control focusing on:</p> <ul style="list-style-type: none"> ➤ Segregation of duties in invoice creation and modification; ➤ Timing of revenue recognition considering point of recognition; <p>Our substantive procedures in relation to the revenue recognition and measurement comprises the following:</p> <ul style="list-style-type: none"> ➤ Obtaining and documenting a thorough understanding of the complete procedures followed and controls performed by the Company. ➤ Inspecting selected sample sales transactions recognized during the year with source documents such as sales order, sales invoice and delivery challan. ➤ Performing reconciliation of sales revenue recognized during the year with monthly Value Added Tax returns submitted to VAT authority. ➤ Making inquiries of appropriate personnel within the Company to obtain explanations as to the fall in sales revenue as compared with last year and corroborate with other documentary evidence. ➤ The strategy's compliance with Revenue recognitions. ➤ Finally assessing the appropriateness and presentation of disclosure notes with IFRS 15: Revenue from contracts with customers. <p>Optimum results: We considered the revenue items shown in financial statements acceptable.</p>

Key Audit Matters (KAM)

Particulars	Risks	Auditor's responses
<p>Measurement of deferred tax liabilities:</p> <p>The deferred tax liabilities amounting to BDT Tk. 1,272,828 were shown in the financial statements as at 30 June 2022.</p> <p>For significant accounting policies and critical accounting estimates for the recognition and measurement of deferred tax liabilities.</p> <p>We refer to note number 16 of the financial statements</p>	<p>Recognition and measurement of deferred tax liabilities containing judgment and objective estimates regarding future taxable profit and the usability of unused tax losses and tax credits.</p> <p>The significant risk arises from estimation of future usability of the benefits. Such estimation required in relation to deferred tax liabilities as their recoverability is dependent on forecasts of profitability available in near future.</p>	<ul style="list-style-type: none"> ➤ We have conducted a risk assessment to obtain an understanding of the relevant tax laws and regulations considering the following: ➤ Evaluation of the policies used for recognition and measurement of deferred tax liabilities in accordance with IAS 12, ➤ Test of design, implementation and operating effectiveness of internal controls with respect to recognition of deferred tax liabilities, ➤ The computation of deferred tax liabilities by applying appropriate provisions of tax law to scheduled reversals particularly the potential tax rates applicable at the time of expected reversals, ➤ The strategy's not compliance with the tax laws. <p>Optimum results: We considered recognition and measurement of deferred tax liabilities in particular regarding the assumptions and parameters to develop the taxable profit and usability of tax losses and credit it's appeared reasonable.</p>

Key Audit Matters (KAM)

Particulars	Risks	Auditor's responses
<p>Overall Documentation Process of the Company:</p> <p>The documentation process of transaction are maintained in separate business premises and posted in accounting software from different places. Source documents are kept at factory premises. Documentation systems are complex and judgmental.</p>	<p>As part of our risk assessment, we identified the following significant judgments and estimates which could give rise to material misstatement or management bias:</p> <ul style="list-style-type: none"> • The information of the financial statements may be misstated in case of error posting, absent of original sources documents, etc. 	<p>We have tested the design and operating effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none"> ➤ Examining the source documents ➤ Collecting the sufficient and appropriate audit evidence. <p>Optimum results: Company is engaged in manufacturing various spare parts especially sugar mills spare which should be privileged for the development of our engineering sector. Documentation appears to be satisfactory.</p>

Other Information:

Management is responsible for other information. The other information comprises all of the information in the annual audit report other than the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and thereby we do not express any observation to that effect.

However, in connection with our audit of the financial statements, our responsibility is to read the other information identified in the Annual Report as &when it becomes available 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 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. The companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management factions of the company.

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 auditor's 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 circumstances.
- 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 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 auditor’s 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 auditor’s 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 event in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statement we are responsible for the direction, supervision and performance of the group audit. We solely responsible for our audit opinion.

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 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 purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Company so far as it appeared from our examinations of those books.
- c) The statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income of the Company dealt with by the report are in agreement with the books of account and returns;



Mohan Adhikari, FCA
Partner

ICAB Enroll. No. 1729

Pinaki & Company
Chartered Accountants

Dhaka, Bangladesh
Dated: 27 OCT 2022

DVC: 2210271729AS257784

Renwick, Jajneswar & Co. (BD) Ltd.
Statement of Financial Position
As at 30 June 2022

Particulars	Notes No.	Amount in Taka	
		30.06.2022	30.06.2021
Assets			
Non-current assets		42,458,979	44,495,998
Property, Plant & Equipment	4.00	42,458,979	44,495,998
Current assets		316,639,897	336,223,434
Inventory	5.00	118,111,760	127,235,950
Trade and Other Receivables	6.00	168,365,356	183,192,956
Advances, Deposits and Prepayments	7.00	14,912,637	14,645,161
Advance Income Tax	8.00	5,527,085	6,560,087
Cash and Cash Equivalents	9.00	1,322,934	4,589,281
Store in Transit	10.00	8,400,126	-
Total assets		359,098,876	380,719,432
Equity and Liabilities			
Shareholder's Equity		(132,966,882)	(46,490,325)
Share Capital	11.00	20,000,000	20,000,000
Retained Earnings	12.00	(253,828,476)	(167,351,919)
Quasi Equity Loan From Govt.	13.00	100,598,002	100,598,002
Capital Reserve	14.00	263,592	263,592
Non-Current Liabilities		78,765,645	77,823,155
Foreign Currency Loan (China Credit)	15.01	5,023,620	5,023,620
ADP Local Currency Loan (BMRE)	15.02	16,900,000	16,900,000
Interest Payable (China Credit)	15.03	7,493,097	7,191,679
Interest Payable on ADP Loan(BMRE)	15.04	48,076,100	47,231,100
Deferred Tax Liability	16.00	1,272,828	1,476,756
Current Liabilities		413,300,113	349,386,601
Un-Paid Dividend	17.00	77,750	3,477,865
Liability For Goods	18.00	33,188,361	34,953,643
Liability For Expense	19.00	49,017,061	39,885,337
Liabilities for Other Finance	20.00	92,208,523	92,289,131
Bangladesh Welfare Foundation	21.00	56,175	56,175
Workers Profit Participation Fund	22.00	2,303	2,303
Provision for Leave Pay & Gratuity	23.00	73,010,194	56,734,180
BSFIC Current Account	24.00	128,296,527	85,348,408
Inter-Project & Others	25.00	20,238,158	20,238,158
Provision for Income Tax	26.00	17,205,060	16,401,401
Total Liabilities		492,065,758	427,209,757
Total Equity and Liabilities		359,098,876	380,719,431
Net Asset Value Per Share (NAVPS)	33.00	(66.48)	(23.25)

The annexed notes form an integral part of these financial statements.



Company Secretary




Managing Director



Director



Director


Mohan Adhikari, FCA
Partner
ICAB Enroll. No. 1729
Pinaki & Company
Chartered Accountants

Dhaka, Bangladesh
Date : 27 OCT 2022

DVC :	2210271729AS257784
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Renwick, Jajneswar & Co. (BD) Ltd.
Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June 2022

Particulars	Notes No.	Amount in Taka	
		30.06.2022	30.06.2021
Revenue	27.00	58,946,868	60,521,420
Cost of Goods Sold	28.00	(96,876,056)	(78,166,637)
Gross Profit		(37,929,187)	(17,645,217)
Administrative Expenses	29.00	(46,702,959)	(28,221,660)
Operating Profit		(84,632,146)	(45,866,877)
Miscellaneous Income	30.00	1,048,488	1,292,212
Financial Expenses	31.00	(1,160,165)	(1,161,782)
Profit before WPPF		(84,743,823)	(45,736,447)
Contribution to WPPF and Welfare Fund		-	-
Profit before Tax		(84,743,823)	(45,736,447)
Current Tax	32.00	(1,936,661)	(1,033,002)
Deferred Tax	16.00	203,928	121,973
Net Profit / (Loss) during the year		(86,476,557)	(46,647,476)
Basic Earnings Per Share (EPS)	34.00	(43.24)	(23.32)

The annexed notes form an integral part of these financial statements.



Company Secretary



Managing Director



Director



Director



Mohan Adhikari, FCA
Partner
ICAB Enroll. No. 1729
Pinaki & Company
Chartered Accountants

Dhaka, Bangladesh
Date : 27 OCT 2022

DVC:	2210271729AS257784
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Renwick, Jajneswar & Co. (BD) Ltd.

Statement of Changes in Equity
for the year ended 30 June 2022

Particulars	Amount in Taka						Total
	Share Capital (Govt.)	Share Capital (Public)	Share Capital (Total)	Capital Reserve	Retained Earnings	Quasi Equity Loan From Govt.	
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)

Renwick, Jajneswar & Co. (BD) Ltd.

Statement of Changes in Equity
for the year ended 30 June 2021

Particulars	Amount in Taka						Total
	Share Capital (Govt.)	Share Capital (Public)	Share Capital (Total)	Capital Reserve	Retained Earnings	Quasi Equity Loan From Govt.	
Balance as at 01.07.2020	10,214,500	9,785,500	20,000,000	263,592	(120,704,443)	100,598,002	157,151
Net Profit / (Loss) during the year	-	-	-	-	(46,647,476)	-	(46,647,476)
Balance as at 30.06.2021	10,214,500	9,785,500	20,000,000	263,592	(167,351,919)	100,598,002	(46,490,325)



Company Secretary



Managing Director



Director



Director

Renwick, Jajneswar & Co. (BD) Ltd.
Statement of Cash Flows
for the year ended 30 June 2022

Particulars	Amount in Taka	
	30.06.2022	30.06.2021
A. Cash flows from operating activities:		
Collection from Sales and other Income	74,822,957	189,197,604
Payments to Suppliers and Other Expenses	(74,043,979)	(136,326,758)
Cash Generated From Operation	778,977	52,870,846
Financial Expenses	(1,160,165)	(1,161,782)
Income Tax	-	(2,033,002)
Net Cash used in operating activities	(381,188)	49,676,062
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	-	-
Advances & Loans made to Other Parties	514,956	474,304
Net Cash provided by Investing Activities	514,956	474,304
C. Cash flows from financing activities:		
Dividend Paid	(3,400,115)	-
(Repayment) / Receipt of Inter-Project & Others	-	(49,639,870)
Operating Loan From Govtment	-	-
Net Cash provided by Financing Activities	(3,400,115)	(49,639,870)
Net Increase/ (Decrease) in Cash & Cash Equivalents(A+B+C)	(3,266,347)	510,496
Cash and Cash Equivalents at the beginning of the year	4,589,281	4,078,785
Cash and Cash Equivalents at the end of the year	1,322,934	4,589,281
Cash and Cash Equivalents		
Cash in Hand	103,471	12,900
Cash at Banks	1,219,462	4,576,380
	1,322,934	4,589,281
Net Operating Cash Flows Per Share :Note 35	(0.19)	24.84



Company Secretary



Managing Director



Director



Director

1.00 GENERAL:

1.01 About the Company:

Renwick, Jajneswar & 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, Jajneswar & 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.86,476,557 and increased accumulated loss as on June 30, 2022 stood at Tk. 253,828,476.

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 1987
- f) The Customs Act 1969
- g) The Labor Act 2006 (as amended in 2018)

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

- Statement of Financial Position as at June 30, 2022.
- Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2022.
- Statement of Changes in Equity for the year ended June 30, 2022.
- Statement of Cash Flows for the year ended June 30, 2022.
- Explanatory Notes to the Financial Statements for the year ended June 30, 2022.

2.09 Reporting Period

The financial period of the company covers 12 Months from 1st July 2021 to 30th June 2022.

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 21st October 2022.

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	7.5%
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 2021-22 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, 1987.

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.	23,289,133	-	2,333,865	20,955,268
Thakurgaon Sugar Mills Ltd.	20,075,798	11,368,504	12,529,092	18,915,210
Setabgong Sugar Mills Ltd.	28,824,873	-	524,468	2,8300,405
Shympur Sugar Mills Ltd.	27,855,844	2,158,950	218,922	29,795,872
Rangpur Sugar Mills Ltd.	5,594,328	-	396,649	5,197,679
Jaipurhat Sugar Mills Ltd.	7,806,100	6,070,011	13,122,042	754,069
North Bengal Sugar Mills Ltd.	28,416,937	9,477,464	15,685,782	22,208,619
Rajshahi Sugar Mills Ltd.	14,124,706	2,855,044	3,091,410	13,888,340
kushtia Sugar Mills Ltd.	6,947,951	51,658	4,023,214	2,976,394
Carew & Co. (BD) Ltd.	(16,105,377)	9,224,426	12,564,629	(19,445,580)
Mobarakgang Sugar Mills Ltd.	(6,633,369)	16,462,330	9,222,037	606,924
Faridpur Sugar Mills Ltd.	48,823,038	5,587,224	5,507,730	48,902,532
Zeal Bangla Sugar Mills Ltd.	(1,576,678)	5,495,293	5,127,303	(1,208,687)
Natore Sugar Mills Ltd.	15,457,697	9,408,317	6,416,607	18,449,407
Pabna Sugar Mills Ltd.	17,530,140	-	1,203,071	16,327,069

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):

- i.** 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.
- ii. Basic Earnings per Share:**
This has been calculating by dividing the basic earnings by the number of ordinary shares issued by the Company.
- iii. 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 (4) Board Meeting and Four (4) 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, 2021 to June 30, 2022 of the financial year and id 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, 2022.

3.19 Reason of Decrease of Earning per share (EPS)

- i.** Cost of goods sold have been increased.
- ii.** Administration expenses have been increased.

3.20 Reason of Decrease of operating cash flows per share

- i.** Decreasing the collection from trade receivables.

3.21 Reason of decrease of Net Asset Value Per Share:

- i.** During the year the entity has earned net loss of Tk. 86,476,557 and increased accumulated loss as on June 30, 2022 stood at Tk. 253,828,476.
- ii.** Trade Receivable decrease because of adjustment with Head Office.
- iii.** As a result, Net Asset Value Per Share has decrease by Tk. 43.23.

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 25 October 2022 recommended no dividend declaration during the year subject to approval of shareholder in the ensuing Annual General Meeting.

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

As at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
4.00 Property, Plant & Equipment			
A. Cost:			
	Opening Balance	158,173,135	158,173,135
	Addition during the Year	-	-
	Disposal during the year	-	-
	Closing Balance	<u>158,173,135</u>	<u>158,173,135</u>
B. Accumulated Depreciation:			
	Opening Balance	113,677,137	111,568,347
	Charged during the Year	2,037,018	2,108,790
	Adjustment during the year	-	-
	Closing Balance	<u>115,714,156</u>	<u>113,677,137</u>
	Written Down Value (A-B)	<u>42,458,979</u>	<u>44,495,998</u>
***Details are Shown in "Annexure-A"			
5.00 Inventory			
	Finished goods	10,451,302	8,893,949
	Work in Process	62,149,500	70,303,500
	Stores & Spares	39,845,419	42,294,962
	Crushers Spares Lying with agent	5,665,539	5,743,539
	Total	<u>118,111,760</u>	<u>127,235,950</u>
5.01 Finished goods			
	Opening Balance	8,893,949	15,009,785
	Addition during the Year	1,558,322	-
		<u>10,452,271</u>	<u>15,009,785</u>
	Adjustment during the Year	(969)	(6,115,836)
	Closing Balance	<u>10,451,302</u>	<u>8,893,949</u>
5.02 Work in Process			
	Opening Balance	70,303,500	73,407,500
	Addition during the Year	-	712,000
		<u>70,303,500</u>	<u>74,119,500</u>
	Adjustment during the Year	(8,154,000)	(3,816,000)
	Closing Balance	<u>62,149,500</u>	<u>70,303,500</u>
5.03 Stores & Spares			
	Opening Balance	42,294,962	30,829,628
	Addition during the Year	14,592,611	33,027,575
		<u>56,887,573</u>	<u>63,857,203</u>
	Adjustment during the Year	(17,042,154)	(21,562,241)
	Closing Balance	<u>39,845,419</u>	<u>42,294,962</u>

Renwick, Jajneswar & Co. (BD) Ltd.
Notes to the Financial Statements
As at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
5.04	Crushers Spares Lying with agent		
	Opening Balance	5,743,539	5,795,539
	Addition during the Year	-	-
		5,743,539	5,795,539
	Adjustment during the Year	(78,000)	(52,000)
	Closing Balance	5,665,539	5,743,539
6.00	Trade & Other Receivables		
	Due from Crusher Agents	(932,615)	87,385
6.01	Sundry Debtors	11,599	11,600
6.03	Due from Sugar Mill Under BSFIC	169,286,371	183,093,971
	Total	168,365,356	183,192,956
6.01	Due From Crusher Agents		
	Dis-Connected	3,056,659	3,056,659
	Dues Under Court Case	6,651,096	6,651,096
	Total Dues	9,707,755	9,707,755
	Provision For Bad Debts (Discount Agent)	(5,012,387)	(5,012,387)
	Provision For Bad Debts (Running Agent)	(5,627,983)	(4,607,983)
	Total	(932,615)	87,385
6.02	Sundry Debtors		
	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
	Total Dues	521,352	521,353
	Provision for doubtful Debt	(509,753)	(509,753)
	Total	11,599	11,600
6.03	Dues From Sugar Mills Under BSFIC		
	Panchagarh Sugar Mills Ltd.	20,955,268	23,289,133
	Thakurgaon Sugar Mills Ltd.	18,915,210	20,075,798
	Setabgong Sugar Mills Ltd.	28,300,405	28,824,873
	Shympur Sugar Mills Ltd.	29,795,872	27,855,844
	Rangpur Sugar Mills Ltd.	5,197,679	5,594,328
	Jaipurhat Sugar Mills Ltd.	754,069	7,806,100
	North Bengal Sugar Mills Ltd.	22,208,619	28,416,937
	Rajshahi Sugar Mills Ltd.	13,888,340	14,124,706
	kushtia Sugar Mills Ltd.	2,976,394	6,947,951
	Carew & Co. (BD) Ltd.	(19,445,580)	(16,105,377)
	Mobarakgang Sugar Mills Ltd.	606,924	(6,633,369)
	Faridpur Sugar Mills Ltd.	48,902,532	48,823,038
	Zeal Bangla Sugar Mills Ltd.	(1,208,687)	(1,576,678)
	Natore Sugar Mills Ltd.	18,449,407	15,457,697
	Pabna Sugar Mills Ltd.	16,327,069	17,530,140
	Total Dues	206,623,520	220,431,120
	Provision for doubtful Debt	(37,337,149)	(37,337,149)
	Total	169,286,371	183,093,971

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

As at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
7.00	Advances, Deposits and Prepayments		
	Advances 7.01	11,467,044	11,887,780
	Deposits 7.02	226,800	226,800
	Prepayments 7.03	3,218,793	2,530,581
	Total	14,912,637	14,645,161
7.01	Advances		
	Advance against Salary and Wages 7.01.01	199,038	46,619
	Motor Cycle/ Bi-Cycle Loan 7.01.02	109,861	137,629
	Travelling & Conveyance	37,506	22,482
	Advance against Expenses/Purchases	577,293	622,748
	Advance Against Supplies 7.01.03	1,127,504	885,317
	Running Bill Paid to Sub-con. Party 7.01.04	9,369,642	10,116,885
	House Building Loan 7.01.05	46,200	56,100
	Total	11,467,044	11,887,780
7.01.01	Advance against Salary and Wages		
	Advance Paid For Monthly Salary	-	34,699
	Shofiqul Islam, Waigh Bridge Mechanic	28,693	-
	Mohibul Haque Fitter	45,983	-
	Hamidul Islam Fitter	17,603	-
	Rofiqul Islam, Mechanic	22,000	-
	Goljer Hossen, Fitter	(498)	-
	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	38,944	-
	Ashraful Alam, Helper	3,960	5,960
	Jahangir Alam, Helper	-	5,960
	Audit Objection	-	-
	Total	199,038	46,619
7.01.02	Motor Cycle/ Bi-Cycle Loans		
	Elias Hossain, OA Adm	40,441	55,482
	Jafar Iqbal, CA	69,420	82,147
	Total	109,861	137,629
7.01.03	Advance Against Suppliers		
	Linde / BOC (BD) Ltd, Khulna	650,301	582,485
	Hossain Traders, Kushtia	(324)	(324)
	Jamuna Oil Co. Ltd	0.17	-
	M/S Gorai Bricks, Kushtia	(338)	(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	-
	Jwarder Engineering	39,378	-

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

As at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Sikdar Engineering	59,500	-
	Fero Alooi Co.	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
	Total	1,127,504	885,317
7.01.04	Running Bill Paid to Sub-con. Party		
	M/S Modern Steel Engineering.	8,567,199	8,567,199
	Bengol Engering Product,Dhaka	-	-
	M/S Hossaing Engineering Workshop	522,443	1,549,686
	Kosba Engineering	280,000	-
	Islam Engineering Works	-	-
	Total	9,369,642	10,116,885
7.01.05	House Building Loan		
	MD. Rakibul Islam, AM (Com)	46,200	56,100
	Total	46,200	56,100
7.02	Deposits		
	Security Deposit	226,800	226,800
	Total	226,800	226,800
7.03	Prepayments		
	VAT Current A/C	3,218,793	2,530,581
	Total	3,218,793	2,530,581
8.00	Advance Income Tax		
	Opening Balance	6,560,087	6,624,131
	Addition during the Year	-	1,033,002
		6,560,087	7,657,133
	Last Years' Adjustment	(1,033,002)	(1,097,046)
	Closing Balance	5,527,085	6,560,087
9.00	Cash and cash equivalents		
	Cash in Hand	103,471	12,900
	Cash at Bank	1,219,462	4,576,380
	Total	1,322,934	4,589,281
9.01	Cash at Bank		
	Sonali Bank Ltd., Kushtia Br. A/C no-3017133003089	55,996	788,150
	Rupali Bank Ltd., Kushtia Br. A/C no-3160020002959	1,088,810	314,438
	Sonali Bank Ltd.,Cor. Br,Dhaka A/C no-1617033017533	66,223	3,466,683
	Basic Bank Ltd. Kushtia A/C no-3610-01-0006756	8,434	7,111
	Total	1,219,462	4,576,380
10.00	Store in Transit		
	Store in Transit	8,400,126	-
	Total	8,400,126	-

Renwick, Jajneswar & Co. (BD) Ltd.
Notes to the Financial Statements
as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021

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
	<u>200,000,000</u>	<u>200,000,000</u>

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
	<u>20,000,000</u>	<u>20,000,000</u>

Paid-up Capital and are classified as follows:

Classification	No. of Share	In Percentage	Face value (Tk)	Face value (Tk)
General Public	551,407	27.57%	10.00	5,514,070.00
BSFIC/Govt. Institute	1,020,000	51%	10.00	10,200,000.00
	428,593	21.43%	10.00	4,285,930.00
Total :	2,000,000	100%		20,000,000.00

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
1448	Less than 500 Share	107,391	5.37%
97	501 Shares to 5000 Shares	129,460	6.47%
6	5,001 Shares to 10,000 Shares	39,576	1.98%
2	10,001 Shares to 20,000 Shares	24,569	1.23%
1	20,001 Shares to 30,000 Shares	24,913	1.25%
0	30,001 Shares to 40,000 Shares	-	0.00%
0	40,001 Shares to 50,000 Shares	-	0.00%
1	50,001 Shares to 1,00,000 Shares	51,027	2.55%
4	100,001 Shares to 1,000,000 Shares	603,064	30.15%
1	1,000,001 Shares to 2,000,000 Shares	1,020,000	51.00%
1560		2,000,000	100%

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
12.00	Retained Earnings		
	Opening Balance	(167,351,919)	(120,704,444)
	Profit after Tax	(86,476,557)	(46,647,476)
	Company Income Tax Adjusted	-	-
	Audit Objection Sales & VAT	-	-
	Audit Objection(Sales)	-	-
	Audit Objection	-	-
	Dividend paid	-	-
	Closing Balance	(253,828,476)	(167,351,919)

13.00 Quasi Equity Loan From Govt

Opening Balance	100,598,002	100,598,002
Addition during the year	-	-
	100,598,002	100,598,002
Adjustment during the year	-	-
Closing Balance	100,598,002	100,598,002

This is as per last year accounts which has arisen as per Vender's Agreement Dated 25-09-1988

14.00 Capital Reserve:

This is as per last year balance	263,592	263,592
	263,592	263,592

15.00 Long Term Loan

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)	15.01	5,023,620	5,023,620
ADP Local Currency Loan (BMRE)	15.02	16,900,000	16,900,000
Interest Payable (China Credit)	15.03	7,493,097	7,191,679
Interest Payable on ADP Loan (BMRE)	15.04	48,076,100	47,231,100
Total:		77,492,817	76,346,399

15.01 Foreign Currency Loan (China Credit)

This is made up as follows:

Opening Balance	5,023,620	5,023,620
Addition during the year	-	-
	5,023,620	5,023,620
Adjustment during the year	-	-
Closing Balance	5,023,620	5,023,620

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.

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
15.02	ADP Local Currency Loan (BMRE)		
	Opening Balance	16,900,000	16,900,000
	Addition during the year	-	-
		16,900,000	16,900,000
	Adjustment during the year	-	-
	Closing Balance	16,900,000	16,900,000

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.

15.03 Interest Payable (China Credit)

Opening Balance	7,191,679	6,890,262
Interest during the Year	301,417	301,417
	7,493,097	7,191,679
Paid during the Year	-	-
Closing Balance	7,493,097	7,191,679

For the current year the management of the Company charge interest @ 6% on the loan balance as per Gazette which endorsed from BSFIC.

15.04 Interest Payable on ADP Loan (BMRE)

Opening Balance	47,231,100	46,386,100
Interest during the Year	845,000	845,000
	48,076,100	47,231,100
Paid during the Year	-	-
Closing Balance	48,076,100	47,231,100

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.

16.00 Deferred Tax Liability

Opening Balance	1,476,756	1,598,729
Deferred Tax Expense/ (Income)	(203,928)	(121,973)
Closing Balance	1,272,828	1,476,756

****Details shown in Annexure-B.

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
17.00	Un-Paid Dividend		
	Opening Balance	3,477,865	3,477,865
	Dividend for the year	-	-
		3,477,865	3,477,865
	Withholding Tax	-	-
		3,477,865	3,477,865
	Paid during the year	(3,400,115)	-
	Closing Balance	<u>77,750</u>	<u>3,477,865</u>
18.00	Liability For Goods		
	Creditors for Goods of Sugar Mills	4,245,994	4,245,994
	Creditors for Goods of Sub-Contract	289,833	289,833
	Creditors for Goods of Others	28,652,534	30,417,816
		<u>33,188,361</u>	<u>34,953,643</u>
18.01	Creditors for Goods of Sugar Mills		
	Opening Balance	4,245,994	4,245,994
	Addition during the year	-	-
		4,245,994	4,245,994
	Adjustment during the year	-	-
	Closing Balance	<u>4,245,994</u>	<u>4,245,994</u>
18.02	Creditors for Goods of Sub-Contract		
		289,833	289,833
	Addition during the year	-	-
		289,833	289,833
	Adjustment during the year	-	-
	Closing Balance	<u>289,833</u>	<u>289,833</u>
18.03	Creditors for Goods of Others		
	Opening Balance	30,417,816	38,172,202
	Addition during the year	3,151,266	4,502,335
		33,569,082	42,674,537
	Adjustment during the year	(4,916,548)	(12,256,721)
	Closing Balance	<u>28,652,534</u>	<u>30,417,816</u>
19.00	Liability For Expense		
	Sundry Accrued Expenses	9,472,909	6,053,521
	Outstanding Gratuity Bill	38,995,982	33,283,645
	Provision For Incidental Charges Payable to Agents	548,171	548,171
	Total	<u>49,017,061</u>	<u>39,885,337</u>

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
19.01	Sundry Accrued Expenses		
	BMRE erection Charges	1,378,000	1,378,000
	Audit Fee Provision	109,500	134,500
	Provision For Legal Advisor Fees	134,485	134,485
	Casual Salary and Wages	1,825,024	1,202,317
	Dhaka stock Exchange Membership	15,000	15,000
	Roller Groving Bill Of KSM	242,550	242,550
	Revenue Stump	35,000	7,760
	Steels Tube Bill Of JSM	1,588,012	1,588,012
	Workers OT Bill	1,200,625	1,149,444
	Outstanding Board Meeting	82,200	56,200
	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	287,742	129,024
	Babli Sarkar, AM (Mach)	4,020	215
	Jahangir Alam, Groupholder	(200)	(200)
	Md. Giash Uddin, AM(Mach)	605	605
	Delower Hossain, Turner	150	150
	Salim Reza Rejion, Proter	2,331	-
	Abdur Rashid Ex MD, RJC	2,548,972	-
	Total	9,472,909	6,053,521
19.02	Outstanding Gratuity Bill		
	Md.Munjur Kader, EX. Peion	241,501	336,501
	Md. Rejon ali, EX. Moulder	-	16,240
	Md. Monohar Ali, Ex. Driver	795,168	898,168
	Md. Omar Ali, Ex. Machinick	533,230	663,230
	Md. Abdul Karim Shake, Machanick	77,165	144,165
	Md.Rezaul Haque, EX. Com. Assist.	-	(25)
	Late Abdul Khalek, Khalashi	27,587	102,587
	Md. Touhidul Islam, Ex. Acc. Asistant	514,356	564,356
	Md. Rafik Uddin, Ex. Turnar	210,899	306,559
	Md. Atiar Rahman, Ex. Machanick	77,153	194,772
	Md. Abdur Razzak, EX. Habilder	184,270	229,270
	Mr. Arif Uddin, EX. Moulder	654,903	749,903
	Md. Mofiz Uddin, Ex. Turnar	102,156	178,886
	Md. Nur Islam, EX. Moulder	105,338	165,695
	Md. Yeakub Ali, EX. Habilder	804,928	907,928
	Md. Abul Hasan, Ex Sarren	107,480	156,871
	Abdul Khalek, Tarner	490,224	533,297
	Md. Abdur Razzak, EX. Driver	1,595,329	1,595,329
	Md. Burhan Uddin, Ex. Chipperman	-	19,656
	Md. Abdul Malak, Ex Molder	214,512	280,550
	Md. Khan Ali Reza, Ex. Mechinist	212,469	313,663
	Md. Abdul Karim Mondol, ex. Carpenter	77,140	144,140
	Yead Ali Ex . Poter	1,024,775	1,139,775
	Robzel Hossain , Ex. Blacksmith	983,106	1,096,106
	Kobran Ali-1 , Ex. Moulder	1,067,136	1,227,136
	Hasmot Ali, Ex. Welder	923,664	1,033,664
	Abdur Rahaman, Ex Moulder	937,394	1,092,394
	Late Badar Uddin, Fitter	681,193	779,193
	Murad Ali, Ex. Turner	1,124,577	1,244,577
	Adal Uddin, Ex. Molder	1,207,982	1,340,982
	Idris Ali, Welder	984,224	1,097,224
	Minaj Rahman, Foreman	1,657,984	1,817,984

Renwick, Jajneswar & Co. (BD) Ltd.**Notes to the Financial Statements**

as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30-06-2022	30-06-2021
	Abdur Rashid, Turner	1,187,534	1,331,534
	Tofazzel Hossain, F.P. Mechanic	1,224,459	1,348,459
	Mohor Ali, Mechinist	1,087,528	1,206,528
	Motiar Rahman , Moulder	932,240	1,042,240
	Asadul Islam, Time Keeper	315,909	455,909
	Altaf Hossain, Crane Operator	948,944	1,158,944
	Golger Hossain, Ex. Turner	1,072,804	1,189,804
	Soro, Patern Maker	1,201,571	1,325,571
	Ranjit kumer Biswas, Ex. Forman	1,529,759	1,709,759
	Md. Amim Uddin, Ex. Truck Helper	1,213,857	1,338,857
	Shahidul Islam, Ex. Mechanic	996,264	1,109,264
	Abdul Karim, Ex. Mechanic	774,409	(103,000)
	Md. Bozlar Rahman, Ex. Moulder	741,091	(98,000)
	Abdur Razzaq Ex. Driver	(344,151)	-
	Delowar Hossain Turner	1,398,005	-
	Harez Ali, Plumber	1,106,863	-
	Md Rejon Ali, Mechanic	1,437,941	-
	Abul Hossain, Asst. Fitter	1,003,847	-
	Afaz Uddin, Peon	1,289,958	-
	Delower Hosain, Guest House Cook	1,467,815	-
	Joinal Abedin, Ex. Moulder	791,492	(103,000)
	Total	38,995,982	33,283,645

Renwick, Jajneswar & Co. (BD) Ltd.
Notes to the Financial Statements
as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
20.00	Liabilities for Other Finance		
	Security Deposited by the Agents	544,729	544,729
	Security Deposited by the Suppliers	7,389,652	9,386,111
	Mosque Fund	107,012	118,902
	Advance Deposit against Order	20,300	20,300
	Officers Association	4,620	4,620
	Bangladesh Engineering Works	63,100	-
	Officers & Ladies Club	45,918	154,519
	Provident Fund	24,636,839	19,220,255
	Salary Payable	12,905,265	15,649,995
	Union Subscription	5,500	26,660
	Suppliers Income Tax & VAT Deduction	11,200,367	11,559,455
	Subcontractors Bill Payable	34,915,142	35,186,797
	Canteen Bill	2,680	2,680
	Welfare Fund	367,399	414,109
	Total	92,208,523	92,289,131
20.01	Security Deposited by Agents		
	Renwick Unit	345,658	345,658
	Jajneswar Unit	199,071	199,071
	Total	544,729	544,729
20.02	Security Deposited by the Suppliers		
	Suppliers	1,302,621	2,889,525
	Sub-Contractor	6,087,031	6,496,586
	Total	7,389,652	9,386,111
20.03	Provident Fund		
	BSFIC Officers & Employees P. F. Trust	3,760,791	2,365,064
	Renwick & Co. Ltd. Employees P.F. Trust	20,876,048	16,855,191
	Total	24,636,839	19,220,255
21.00	Bangladesh Welfare Foundation		
	Opening Balance	56,175	56,175
	Addition during the year	-	-
		56,175	56,175
	Adjustment during the year	-	-
	Closing Balance	56,175	56,175
22.00	Workers Profit Participation Fund		
	Opening Balance	2,303	2,303
	Addition during the year	-	-
		2,303	2,303
	Adjustment during the year	-	-
	Closing Balance	2,303	2,303

Renwick, Jaineswar & Co. (BD) Ltd.
Notes to the Financial Statements
as at 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
23.00	Leave Pay & Gratuity		
	Opening Balance	56,734,180	65,026,412
	Addition during the year	30,782,389	12,725,093
		87,516,569	77,751,505
	Adjustment during the year	(14,506,375)	(21,017,325)
	Closing Balance	73,010,194	56,734,180
23.01	Addition of Leave Pay & Gratuity	-	10,659,436
	Manufacturing Account	26,769,389	2,323,502
	Trading Account	3,343,500	2,111,652
	Profit & Loss Account (Previous Year)	669,500	8,289,939
		30,782,389	12,725,093
24.00	BSFIC Current Account		
	Opening Balance	85,348,408	97,691,089
	Addition during the year	53,343,811	27,956,230
		138,692,219	125,647,320
	Adjustment during the year	(10,395,692)	(40,298,912)
	Closing Balance	128,296,527	85,348,408
25.00	Inter-Project & Others		
	Opening Balance	20,238,158	69,878,028
	Addition during the year	-	-
		20,238,158	69,878,028
	Adjustment during the year	-	(49,639,870)
	Closing Balance	20,238,158	20,238,158
26.00	Provision For Tax		
	Opening Balance	16,401,401	17,065,446
	Addition during the year	1,936,661	1,033,002
		18,338,062	18,098,448
	Adjustment during the year	(1,133,002)	(1,697,046)
	Closing Balance	17,205,060	16,401,401

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	2,339,630	3,444,089
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	911,029	911,029	-
2022-2023	1,732,733	-	1,732,733
Grand Total	45,080,163	26,480,302	18,599,861

Note: Case settlement at Commissioner (Tax Appeal) IT Year:2008-09,2009-10,2010-11 assessment complete for the assessment year 2017-18, 2018-19, 2019-20, 2020-21 & 2021-2022.

Renwick, Jaineswar & Co. (BD) Ltd.

Notes to the Financial Statements

For the year ended 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
27.00	Revenue		
	Sales	60,279,099	63,216,137
	VAT	(8,098,755)	(6,000,317)
		<u>52,180,344</u>	<u>57,215,821</u>
	Other Sale without VAT		
	Sale Of Other Spares	-	-
	Sales Of Sub-Contract Item	1,272,479	2,153,489
	Sales Of MS Scarp	2,570,445	-
	Sales Renwick Binodon Park ticket	2,923,600	1,152,110
		<u>58,946,868</u>	<u>60,521,420</u>
28.00	Cost of Goods Sold		
	Materials Consumed	28.01 10,698,556	12,322,204
	Direct Labor	28.02 48,287,156	28,270,442
	Factory Overhead	28.03 31,293,697	28,354,155
	Cost of Production	90,279,409	68,946,801
	Work - in Process (Opening)	70,303,500	73,407,500
	Work - in Process (Closing)	(62,149,500)	(70,303,500)
		<u>98,433,409</u>	<u>72,050,801</u>
	Finished Goods (Opening)	8,893,949	15,009,785
	Finished Goods (Closing)	(10,451,302)	(8,893,949)
	Cost of Goods Sold	<u>96,876,056</u>	<u>78,166,637</u>
28.01	Materials Consumed		
	Cust Iron Scarp	1,391,690	1,001,910
	Pig Iron	1,561,360	197,596
	Tin Ingot	874,025	1,056,493
	M.S. Shaft/ Angle/ M.S. Rod	33,429	200,628
	M.S. Plate	2,338,615	3,388,360
	Brass Scarp/ Brass Dust	17,780	55,476
	Copper Scarp/ Copper Chur	1,468,878	434,200
	Other Raw Materials	393,464	962,751
	Other Consumable Materials	(27,047)	1,056,062
	Tailler Production & Repairing	1,305,243	2,612,001
	Scrap Cheip Labour Bill	533,234	-
	Loading/Unloading Bill Paid	107,918	125,226
	Rolar Dechelling Labor Bill	155,665	850,027
	Labor Bill Paid for Production	26,400	31,575
	Park Operation Cost	517,902	349,900
	Total	<u>10,698,556</u>	<u>12,322,204</u>

Renwick, Jaineswar & Co. (BD) Ltd.

Notes to the Financial Statements

For the year ended 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
28.02	Direct Labor		
	Basic Salaries & Wages	11,640,070	10,372,375
	Medical Allowance	1,109,599	1,015,133
	Provident Fund Contribution	1,164,007	1,034,912
	Overtime	328,758	2,701,547
	Leave Pay & Gratuity	22,576,608	2,323,502
	Bonus	2,250,794	1,884,548
	House Rent Allowance	5,557,473	4,888,247
	Tiffin Allowance	147,943	135,346
	Washing Allowance	73,850	67,682
	Education Allowance	308,553	284,433
	Night Allowance	49,230	51,390
	Routing Shift Allowance	21,600	21,600
	Casual Wages	2,616,072	3,084,869
	Motor Cycle/Bi-Cycle Allowance	3,600	2,300
	Charge Allowance	18,000	18,000
	Risk Allowance	295,856	270,699
	Conveyance Allowance	125,143	113,860
	Total	48,287,156	28,270,442
28.03	Factory Overhead		
	Fuel & Power	4,505,365	4,234,357
	Insurance	-	80,936
	Depreciation	2,037,018	1,814,925
	Staff Welfare expense	-	173,626
	Repair & Maintenance	1,808,214	2,575,209
	Printing & Stationary	-	56,906
	Rent, Rate & Tax	-	342,245
	Travelling and Conveyance	-	157,000
	Miscellaneous Expense	-	112,476
	Entertainment	-	4,966
	Employee Cost	22,943,100	18,801,509
	Total	31,293,697	28,354,155
28.03.01	Employee Cost		
	Basic Salaries & Wages	6,828,797	5,993,860
	Medical Allowance	547,451	528,955
	Provident Fund Contribution	544,689	499,288
	Leave Pay & Gratuity	6,460,861	2,111,652
	Bonus	1,153,050	1,079,364
	House rent Allowance	2,383,365	2,211,847
	Tiffin Allowance	72,993	69,527
	Washing Allowance	23,650	25,000
	Education Allowance	183,324	182,297
	Motor Cycle / Bi-Cycle Allowance	5,198	3,280
	Night Allowance	8,442	8,568
	Charge Allowance	3,000	384
	Casual Salary	4,658,249	5,710,447
	Overtime bill paid (Staff)	70,031	377,040
	Total	22,943,100	18,801,509
29.00	Administrative Expenses		
	Salary and Allowance	38,253,424	17,966,992
	Director's Fee	200,000	185,000
	Audit Fee	118,125	115,000

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

For the year ended 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	A.G.M. Expense	167,305	168,278
	Repair & Maintenance	934,307	1,351,395
	Training Expenses	87,245	24,500
	Printing & Stationary	177,872	191,994
	Advertisement & Publicity	716,248	32,603
	Selling & Distribution Expense	199,222	312,178
	Insurance Premium	601,469	390,820
	BSFIC Overhead Charges	2,089,547	4,795,377
	Traveling & Conveyance	517,012	333,535
	Postage & Telephone	59,822	53,391
	Legal & Professional Fees	106,248	40,689
	Rent, Rates & Taxes	725,317	569,438
	Entertainment Expense	266,137	151,088
	Depreciation	-	293,865
	Subscription & Donation	10,000	20,000
	Books & Periodicals	34,690	34,320
	Stock Exchange Membership Fee & Other Cost	91,000	161,000
	Miscellaneous Expense	161,450	21,544
	Bad debts	1,000,000	1,000,000
	Staff Welfare Expense	186,519	8,654
	Total	46,702,959	28,221,660
29.01	Salary and Allowance		
	Basic Salaries & Wages	7,902,040	7,540,518
	Medical Allowance	286,702	283,154
	House Rent Allowance	2,073,159	1,862,588
	Tiffin Allowance	2,432	6,310
	Education Allowance	108,216	87,775
	Provided Fund Contribution	596,705	550,502
	Leave Pay & Gratuity	25,183,146	5,555,562
	Charge Allowance	4,150	36,884
	Recreation Allowance	669,500	668,720
	Bonus	1,427,374	1,374,979
	Total	38,253,424	17,966,992
30.00	Miscellaneous Income		
	Scarps sales	790,858	1,060,622
	Tender Form Sales	43,000	52,500
	Other Income	114,000	43,096
	Tree League Money Received	16,500	22,900
	Haman Dista & Ganiy Spares	45,030	34,894
	Renawel Fee	39,100	78,200
	Total	1,048,488	1,292,212

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

For the year ended 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
31.00	Financial Expense		
	Bank Charges	13,748	15,365
	Interest on Long Term Loan	1,146,417	1,146,417
	Total	1,160,165	1,161,782
32.00	Current Tax Charge		
	Profit before Tax	-	-
	Accounting base depreciation	-	-
	Tax base depreciation	-	-
	Taxable Profit for Current Tax	-	-
	Applicable Tax Rate	-	-
	Current Tax Expenses	-	-
	Sales	60,279,099	63,216,137
	Sales Of Sub-Contract Item	1,272,479	2,153,489
	Sales Of MS Scarp	2,570,445	-
	Sales Renwick Binodon Park ticket	2,923,600	1,152,110
	Miscellaneous Income	1,048,488	1,292,212
	Taxable Income for Current Tax	68,094,111	67,813,948
	Minimum Tax Rate	0.60%	0.60%
	Minimum Tax	408,565	406,884
	Advance Tax Paid	1,936,661	1,033,002
	Current Tax Expenses	1,936,661	1,033,002
33.00	Net Asset Value Per Share		
	Total Assets	359,098,876	380,719,432
	Total Liabilities	(492,065,758)	(427,209,757)
	Net Assets Value	(132,966,882)	(46,490,324)
	Number of ordinary shares during the year	2,000,000	2,000,000
	Net Asset Value Per Share	(66.48)	(23.25)
34.00	Earning Per Share		
	Profit after Tax	(86,476,557)	(46,647,476)
	Number of ordinary shares during the year	2,000,000	2,000,000
	Weighted average no. of shares outstanding	2,000,000	2,000,000
	Earning Per Share	(43.24)	(23.32)
	Diluted EPS		
	No diluted EPS was required to be calculated for the year since there was no scope for dilution of share during the year under review.		
35.00	Net Operating Cash Flows Per Share		
	Net Cash Inflow / (Outflow) from Operating Activities	(381,188)	49,676,062
	Number of ordinary shares during the year	2,000,000	2,000,000
	Net Operating Cash Flows Per Share	(0.19)	24.84

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

For the year ended 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
36.00	Cash Flows from Operating Activities (Indirect Method)		
	Profit before Tax	(84,743,823)	(45,736,447)
	Financial Expenses	1,160,165	1,161,782
	Depreciation Expenses	2,037,018	2,108,790
	Increase/Decrease in Inventories	724,064	(2,193,498)
	Increase/Decrease in Trade and Other Receivables	14,827,601	126,383,972
	Increase/Decrease in Advances, Deposits and Prepayments	(782,432)	(660,102)
	Increase/Decrease in Liability For Goods	(1,765,282)	(7,754,386)
	Increase/Decrease in Liability For Expense	9,031,724	8,782,658
	Increase/Decrease in Liabilities for Other Finance	(80,609)	(10,733,426)
	Increase/Decrease in Bangladesh Welfare Foundation	-	-
	Increase/Decrease in Workers Profit Participation Fund	-	-
	Increase/Decrease in Provision for Leave Pay & Gratuity	16,276,014	(8,292,232)
	Increase/Decrease in BSFIC Current Account	42,948,120	(12,342,681)
	Increase/Decrease in Operating Loan From Govtment	-	-
	Cash Generated from Operations	(367,440)	50,724,428
	Tax paid	-	(1,033,002)
	Non cash adjustment for sales	-	-
	Financial Expenses	(13,748)	(15,365)
	Net Cash Inflow / (Outflow) from Operating Activities	(381,188)	49,676,062
37.00	Other Disclosers		
	Production Capacity		
	(i) Installed: (M.Ton)		
	(-) Casting	562	562
	Machinery Conversion	579	579
		1,141	1,141
	(ii) Production in: (M.Ton)		
	(-) Casting	165.51	195.92
	Machinery Conversion	313.14	359.42
		479	555
	(iii) % of Utilization		
	(-) Casting	29.45	34.86
	(-) Machinery Conversion	54.08	62.08
		84	97
	Human Resources		
	(i) No of Officers Employed	14	17
	(ii) No of Staff Employed	29	54
	(iii) No of Worker Employed	62	97
		105	168

Renwick, Jajneswar & Co. (BD) Ltd.

Notes to the Financial Statements

For the year ended 30 June 2022

Note No.	Particulars	Amount in Taka	
		30.06.2022	30.06.2021

38.00 Additional Disclosure

38.01 Particulars as per the Bangladesh Securities and Exchange Commission Rules, 1987

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 for which the dividends Are in arrears	Nil
4. The Aggregate amount of contracts for capital expenditure remaining to be executed and not provided for.	Nil
5. i) Other sums for which the company is contingently Liabile	Nil
ii) Liability against the L/C documents	Nil
6. The general nature of any credit facilities available to the Company under any contract and not taken up at the date of the Balance Sheet.	Nil
7. Aggregate amount due by Directors and officers of the Company or Associated undertaking.	Nil
8. Securities and Exchange Rules, 1987 (Para 4 (BO, 5(AO) (IV) of part -1	Nil
9. Securities and Exchange Rules, 1987 (Para 4 (ii) of part -11) made of disposal of Machinery and Equipment.	Complied

38.00 Related Party Disclosures

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 party or exercise significant influence over the other party in making financial operating decision.

i) As per IAS 24 Disclosure of Key management personnel compensation

- a) Short-term employee benefits paid BDT 911,982 to the Managing Director as remuneration and paid Tk. 185,000 to all directors as board meeting attendance fee.
- b) Not paid any post employment benefits
- 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. Shafiqul Islam FCMA	26.12.2021	Not engaged with other Organisation
Eng. Md. Enayet Hossain	27.12.2021	Not engaged with other Organisation
Khondoker Azim Ahmed ndc	27.01.2022	Not engaged with other Organisation

iii) Attendance Status of Director in Board Meetings

During the year ended 30th June, 2022, four (4) board meetings were held. The attended status of all meetings are as follows :

Name of the Director	Meeting Held	Attendance
1. Md. Arifur Rahman Apu (Chairman)	4	4
2. Md. Enayet Hossain (Director)	4	4
3. Md. Anwar Kabir (Director)	4	4
4.Md. Ali Hayder Chowdhury, FCMA (Independent Director)	4	4
5. Abu Bakar Siddique, FCMA (Independent Director)	4	4
6.Md. Al Wadud Amin (Managing Director)	4	4

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

Annexure- A

Particulars	Cost				Rate%	Depreciation				Written down value Balance as at 30.06.2022 Tk.
	Balance as on 01.07.2021 Tk.	Additions during the year Tk.	Disposal during the year Tk.	Balance as at 30.06.2022 Tk.		Balance as on 01.07.2021 Tk.	Charges during the year Tk.	Disposal during the year Tk.	Balance as at 30.06.2022 Tk.	
Land & Land Development	27,848,400	-	-	27,848,400	-	-	-	-	-	27,848,400
<u>Building & Other Constructions</u>										
Factory Building	21,542,124	-	-	21,542,124	5%	20,699,985	47,769	-	20,747,754	794,370
Factory Building (BMRE)	7,708,110	-	-	7,708,110	5%	7,708,109	-	-	7,708,109	1
Residential Building	6,369,800	-	-	6,369,800	5%	6,369,799	-	-	6,369,799	1
Residential Building (BMRC)	637,844	-	-	637,844	5%	637,843	-	-	637,843	1
Other Building	1,466,598	-	-	1,466,598	5%	1,344,592	15,250	-	1,359,842	106,756
Other Building (BMRE)	260,844	-	-	260,844	5%	260,843	-	-	260,843	1
Water Installation	464,721	-	-	464,721	10%	464,720	-	-	464,720	1
Electrical Installation	2,123,725	-	-	2,123,725	10%	2,123,724	-	-	2,123,724	1
Electrical Installation (BMRC)	2,499,050	-	-	2,499,050	10%	2,499,049	-	-	2,499,049	1
Boundary	948,018	-	-	948,018	5%	189,604	47,401	-	237,005	711,013
<u>Plant & Machinery</u>										
Plant & Machineries	31,006,560	-	-	31,006,560	7.50%	23,077,857	826,648	-	23,904,505	7,102,055
Plant & Machineries (BMRC)	23,024,114	-	-	23,024,114	7.50%	23,024,113	-	-	23,024,113	1
Lathe Machine	11,131,948	-	-	11,131,948	5%	10,644,043	159,600	-	10,813,643	318,305
Over Head Crane	1,732,615	-	-	1,732,615	10%	1,732,614	-	-	1,732,614	1
<u>Furniture, Fixture & Office Equipment</u>										
Furniture & Fixture	432,054	-	-	432,054	6%	345,505	8,327	-	353,832	78,222
Furniture & Fixture (BMRE)	118,356	-	-	118,356	6%	118,355	-	-	118,355	1
Office Equipments	1,297,432	-	-	1,297,432	10%	929,569	70,054	-	999,623	297,809

Particulars	Cost				Depreciation				Written down value Balance as at 30.06.2022 Tk	
	Balance as on 01.07.2021 Tk.	Additions during the year Tk.	Disposal during the year Tk.	Balance as at 30.06.2022 Tk.	Rate%	Balance as on 01.07.2021 Tk.	Charges during the year Tk.	Disposal during the year Tk.		Balance as at 30.06.2022 Tk.
	Truck	2,935,700	-	-	2,935,700	20%	2,935,699	-		-
Jeep	250,000	-	-	250,000	20%	249,999	-	-	249,999	1
Jeep (BMRE)	1,432,493	-	-	1,432,493	20%	1,432,492	-	-	1,432,492	1
1 M T on Pick UP	1,041,575	-	-	1,041,575	20%	1,041,574	-	-	1,041,574	1
Equipment										
Sugarcane Crusher	4,191,980	-	-	4,191,980	10%	2,824,750	170,904	-	2,995,653	1,196,327
Weight Bridge	1,470,000	-	-	1,470,000	7.50%	662,400	110,250	-	772,650	697,350
Loose Tools	298,719	-	-	298,719	10%	298,718	-	-	298,718	1
Sundry Asset										
Television	105,480	-	-	105,480	10%	62,009	6,210	-	68,219	37,261
Renwick Park and Resort	5,371,495	-	-	5,371,495	10%	1,745,735	537,149	-	2,282,885	3,088,610
Sundry Asset	187,310	-	-	187,310	10%	148,029	4,910	-	152,939	34,371
Miscellaneous Assets	276,071	-	-	276,071	10%	105,408	22,546	-	127,954	148,117
Balance as on of 2021-2022	158,173,135	-	-	158,173,135		113,677,137	2,037,018	-	115,714,156	42,458,980

Balance as on of 2020-2021	158,173,135	-	-	158,173,135	-	111,568,347	2,108,790	-	113,677,137	44,495,998
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Renwick, Jajneswar & Co. (BD) Ltd.
Schedule of Deferred Tax
for the year ended 30 June, 2022

Annexure-B

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

	Amount in Taka		
	30.06.2022	30.06.2021	
Opening Balance	1,476,756	1,598,729	
Increase/Decrease of Deferred Tax Liability	(203,928)	(121,973)	
Deferred Tax Liability/Assets	1,272,828	1,476,756	
	Amount of Financial Position	Tax Base	Temporary Differences
<u>At 30 June, 2022</u>			
Property, plant & equipment (Except land)	42,458,980	36,094,839	6,364,140
Net Temporary Differences	42,458,980	36,094,839	6,364,140
Applicable Tax Rate			20.00%
Deferred Tax Liability/Assets			1,272,828
<u>At 30 June, 2021</u>			
Property, plant & equipment (Except land)	44,495,998	37,932,639	6,563,360
Net Temporary Differences	44,495,998	37,932,639	6,563,360
Applicable Tax Rate			22.50%
Deferred Tax Liability/Assets			1,476,756

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

শেয়ার অফিস, চিনিশিল্ল ভবন (৬ষ্ঠ তলা) ৩ দিলকুশা বা/এ, ঢাকা-১০০০।

প্রতিনিধি পত্র

শেয়ার সংখ্যা

ফলিও/বিও নম্বর

আমি/আমরা.....তিকানা.....

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড এর শেয়ারহোল্ডার হিসেবে ২৭-১২-২০২২ তারিখে ডিজিটাল প্ল্যাটফর্ম লিংক : <https://renwickja34digitalagmbd.net> এর মাধ্যমে অনুষ্ঠিতব্য কোম্পানির ৩৪ তম বার্ষিক সাধারণ সভায় এবং পরবর্তী মূলতবী সভায় আমরা/আমাদের পক্ষে ভোট প্রদানের প্রতিনিধি নিযুক্ত করলাম।

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

২০ টাকার
রেভিনিউ স্ট্যাম্প

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 এ সভা আরম্ভ হওয়ার ৭২ ঘন্টা 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 এ সভা আরম্ভ হওয়ার ৭২ ঘন্টা পূর্বে প্রেরণ করতে হবে।

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

৩৪তম বার্ষিক সাধারণ সভা

তারিখ: ২৭ ডিসেম্বর ২০২২, সময়: বিকাল ৫: ০০ ঘটিকা

ডিজিটাল প্ল্যাটফর্ম লিংক :: <https://renwickja34digitalagmbd.net>

হাজিরা পত্র

আমি ২৭-১২-২০২২ তারিখে অনুষ্ঠিতব্য রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর ৩৪ তম বার্ষিক সাধারণ সভায় আমার উপস্থিতি লিপিবদ্ধ করলাম।

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

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

প্রতিনিধির নাম..... স্বাক্ষর.....

রেনউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিঃ, কুষ্টিয়া এর ৩৪তম 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 আরেক ধাপ উন্নয়ন, এখন অনলাইনে পেয়ে যাবেন আপনার কাজিত পুর্জিটি। ই-পুর্জির মাধ্যমে আখ কিনি, দুর্নীতিকে দূরে ঠেলি।

ডিজিটাল পদ্ধতির সর্বশেষ সংযোজন, টালি'পে থেকে ডাচ বাংলা ব্যাংকের এজেন্ট ব্যাংকিং এর মাধ্যমে আখের মূল্য পরিশোধ প্রগতিশীল চাষিগণ এটিএম কার্ড ও চেক বইয়ের মাধ্যমেও আখের মূল্য গ্রহণ করতে পারবেন। আখের মূল্য প্রদানে ডিজিটাল পদ্ধতি আর্থিক নিরাপত্তায় কৃষকের হাসি।

রিং পিট পদ্ধতিতে আখ চাষ গবেষণালব্ধ উন্নত প্রযুক্তি। এই পদ্ধতিতে আখ চাষে প্রচলিত পদ্ধতির চেয়ে ১.৫-২.০ গুণ ফলন বেশি হয়। ৩০-৪০% সেচের পানির অপচয় রোধ ও ৩০-৪০% পানির ব্যবহারিক উপযোগীতা বৃদ্ধি পায়। খাদ্যোপাদান গ্রহণের উপযোগীতা 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 : ঠাকুরগাঁও সুগার মিলস্ লিমিটেড। ঠাকুরগাঁও।

রেনউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিঃ, কুষ্টিয়া এর ৩৪তম 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 আরেক ধাপ উন্নয়ন, এখন অনলাইনে পেয়ে যাবেন আপনার কাজিত পুর্জিটি। ই-পুর্জির মাধ্যমে আখ কিনি, দুর্নীতিকে দূরে ঠেলি।

ডিজিটাল পদ্ধতির সর্বশেষ সংযোজন, টালি'পে থেকে ডাচ বাংলা ব্যাংকের এজেন্ট ব্যাংকিং এর মাধ্যমে আখের মূল্য পরিশোধ প্রগতিশীল চাষিগণ এটিএম কার্ড ও চেক বইয়ের মাধ্যমেও আখের মূল্য গ্রহণ করতে পারবেন। আখের মূল্য প্রদানে ডিজিটাল পদ্ধতি আর্থিক নিরাপত্তায় কৃষকের হাসি।

রিং পিট পদ্ধতিতে আখ চাষ গবেষণালব্ধ উন্নত প্রযুক্তি। এই পদ্ধতিতে আখ চাষে প্রচলিত পদ্ধতির চেয়ে ১.৫-২.০ গুণ ফলন বেশি হয়। ৩০-৪০% সেচের পানির অপচয় রোধ ও ৩০-৪০% পানির ব্যবহারিক উপযোগীতা বৃদ্ধি পায়। খাদ্যোপাদান গ্রহণের উপযোগীতা ৩০-৩৫% বৃদ্ধি পায়। মাড়াই যোগ্য আখের সংখ্যা ও চিনি আহরণ হার বৃদ্ধি পায়।

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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।

নর্থ বেঙ্গল সুগার মিলস্ লিমিটেড

গোপালপুর, নাটোর।

হাত বাড়ালেই পাওয়া যাচ্ছে প্যাকেটজাত



আখের
চিনি

১০০%
হালাল ও
প্রাকৃতিক

আখ থেকে
দেশীয় চিনিকলে
উৎপাদিত
স্বাস্থ্যসম্মত চিনি

আখের চিনির বৈশিষ্ট্য

- ▶ অন্য চিনি থেকে বহুগুণ মিষ্টতার ফলে ব্যয় সাশ্যয়ী
- ▶ পুষ্টিমানে ও স্বাদে অতুলনীয়
- ▶ 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 মিঃগ্রাম
পটাসিয়াম	- ১৪২.০৯ মিঃগ্রাম
ফসফরাস	- ২.০৫ মিঃগ্রাম
আয়রন	- ০.৪২ মিঃগ্রাম
ম্যাগনেসিয়াম	- ০.১৫ মিঃগ্রাম
সোডিয়াম	- ০.০৫ মিঃগ্রাম
ভিটামিন	- বি২ ০.১৯ মিঃগ্রাম
কোলেস্টেরল	- ০০
এনার্জি	- ৩৫৭ কিলোক্যালরি

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

প্রথমে
দেশীয়
আখের
চিনি
পাওয়া যায়

১০০%
হালাল ও
প্রাকৃতিক



দেশীয় চিনি পুষ্টিমানে সর্বোৎকৃষ্ট
আখ হতে সরাসরি উৎপাদিত



প্রস্তুতকারক

বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন

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