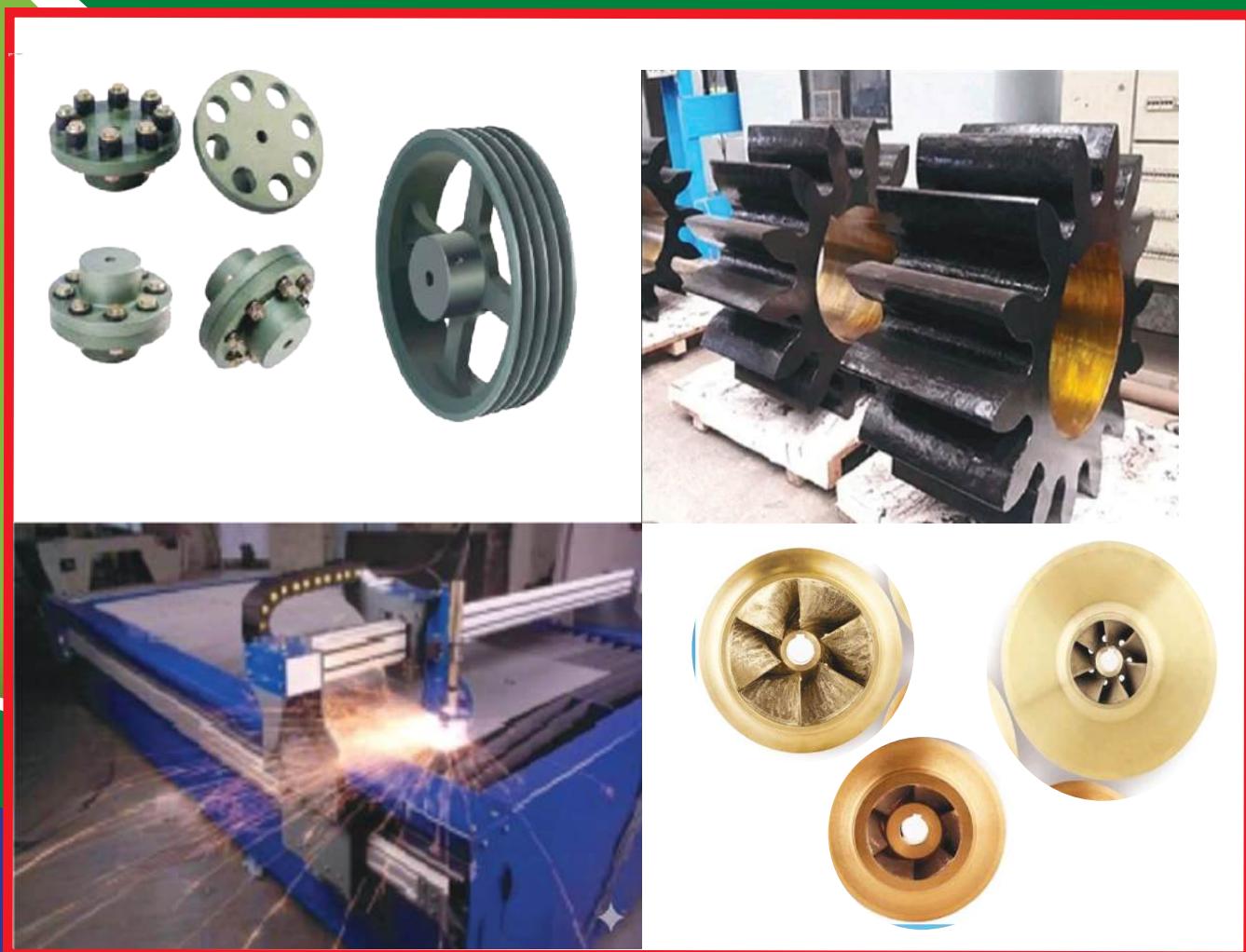


বার্ষিক প্রতিবেদন ২০২৪-২০২৫



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

বৃক্ষাত্তে দেশীয় আকেন্দা চিনি

পাওয়া যাব্য



দেশীয় চিনি পুরিত্বালৈ সর্বোৎকৃষ্ট
আখ হতে সরাসরি উৎপাদিত

হাত বাঢ়ালেই পাওয়া যাচ্ছে প্যাকেটজাত

আখের চিনি



আখের চিনির বৈশিষ্ট্য

- অন্য চিনি থেকে বহুগুণ নিষ্ঠার ফলে
বায় সঁজী
- পৃষ্ঠানে ও থাদে অতুলনীয়
- শিখাদের উপযোগী ও স্বাস্থ্যকর
- হাইড্রোজ, বোন চারকোল ও ক্ষতিকর
কেমিকালগুলি দেশি চিনি
- সম্পূর্ণ স্বাস্থ্যকর মোশিনে হাতের
ক্ষণবিহীন উৎপাদিত ও প্যাকেটজ্বর্ত

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পটাসিয়াম	-১৪২.০৯ মিঃ গ্রাম
ফসফরাস	- ২.০৫ মিঃ গ্রাম
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কোলেস্টেরল	- ০০
এনাজি	- ৩৫৭ কিলোক্রান্টি

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প্রক্ষতকারক
বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন
৩ দিলক্ষ্মা, বা/এ, ঢাকা-১০০০ | ই-মেইল: chsfc@gmail.com

রেণ্টইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড

রেণ্টইক রোড, কুষ্টিয়া।

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রেণ্টাইক, যজ্ঞেশ্বর অ্যান্ড কোং(বিডি) লিমিটেড
রেণ্টাইক রোড, কুষ্টিয়া।

পরিচালকমণ্ডলী

চেয়ারম্যান	জনাব রশিদুল হাসান
পরিচালক	জনাব মোহাম্মদ সাঈদ-উর-রহমান
পরিচালক	জনাব আজহারুল ইসলাম
পরিচালক	জনাব মোঃ শফিকুল ইসলাম
পরিচালক	জনাব মোঃ মাহমুদুল হক
পরিচালক (Independent)	জনাব এম নুরুল আলমএফসিএস
পরিচালক (Independent)	জনাব আলী হায়দার চৌধুরী এফসিএমএ
ব্যবস্থাপনা পরিচালক	জনাব মোঃ হামিদুল ইসলাম

অন্যান্য তথ্য

কোম্পানি সচিব	:	জনাব খাদিজা সুলতানা
নিরীক্ষক	:	মেসার্স এস কে বড়ুয়া অ্যান্ড কোং চাটার্ড অ্যাকাউন্ট্যান্টস ২/১৮৯ (নিচ তলা ও দ্বিতীয় তলা) নিউ ডিওএইচএস, মহাখালী, ঢাকা।
কমপ্লায়েন্স অডিটর	:	মেসার্স পোদ্দার অ্যান্ড অ্যাসোসিয়েটস ৬/এ/১ গ্রাউন্ড ফ্লোর, সেগুন বাগিচা, ঢাকা-১০০০।
রেজিষ্টার্ড অফিস	:	রেণ্টাইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. রেণ্টাইক রোড, কুষ্টিয়া-৭০০০।
শেয়ার অফিস	:	চিনিশিল্ল ভবন (৬ষ্ঠ তলা), ৩ দিলকুশা, বাণিজ্যিক এলাকা, ঢাকা-১০০০।
কারখানা	:	রেণ্টাইক রোড, কুষ্টিয়া-৭০০০।



রশিদুল হাসান

চেয়ারম্যান

বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন

বাণী

রেণ্টাইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. একটি ইঞ্জিনিয়ারিং শিল্প প্রতিষ্ঠান। রেণ্টাইক অ্যান্ড কোং লি. ১৮৮১ সালে আখমাড়াই কলের যন্ত্র/যন্ত্রাংশ তৈরির জন্য স্থাপিত হয়। যজ্ঞেশ্বর ইঞ্জিনিয়ারিং ওয়ার্কস লি. ১৮৯৬ সালে স্থাপিত হয়।

বাংলাদেশ স্বাধীনতার পর রাষ্ট্রপতির ২৭ (১৯৭২ সালে ২৭ নম্বর আদেশ) নম্বর আদেশক্রমে বলে উভয় প্রতিষ্ঠানকে জাতীয়করণ করা হয়। ১৯৭৩ সালে রেণ্টাইক অ্যান্ড কোং লি. এবং ১৯৭৫ সালে যজ্ঞেশ্বর ইঞ্জিনিয়ারিং ওয়ার্কস লি. কে বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের নিকট হস্তান্তর করা হয়। ০১-০১-১৯৭৯ তারিখে সরকারি আদেশে উভয় মিলকে একীভূত করে রেণ্টাইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. নামে নামকরণ করা হয়। ১৯৮৮ সালে কোম্পানির শেয়ার অফলোড করা হয় এবং ঢাকা স্টক এক্সচেঞ্জ লি. এ তালিকাভুক্ত করা হয়।

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

এ প্রতিষ্ঠানটি প্রতিবছর শুল্ক, আয়কর এবং ভ্যাট সরকারি কোষাগারে প্রদান করে জাতীয় উন্নয়নে অবদান রাখছে। এছাড়াও প্রতিষ্ঠানটি কর্মসংস্থানের সুযোগ সৃষ্টিসহ অর্থনৈতিক সমৃদ্ধির জন্য কাজ করে যাচ্ছে। পরিবেশ সুরক্ষায় নানামূর্তী যেমন: বৃক্ষ রোপন, রাস্তাঘাট নির্মাণ ইত্যাদি পদক্ষেপ গ্রহণ করার পাশাপাশি সকলেই সচেতন হয়ে কাজ করে। অত্যন্ত গুরুত্বের সঙ্গে নিরাপত্তা, স্বাস্থ্য ও পরিবেশ সম্পর্কিত বিধানগুলো মেনে চলা হয়।

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

রশিদুল হাসান

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড
চিনিশিল্প ভবন, ৩ দিলকুশা বা/এ, শেয়ার অফিস, ঢাকা।

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

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

৩৭ তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি।

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর সম্মানিত শেয়ারহোল্ডারগণের জ্ঞাতার্থে জানানো যাচ্ছে যে, কোম্পানির ৩৭ তম বার্ষিক সাধারণ সভা নিম্নলিখিত বিষয়াদি সম্পাদনকল্পে ১৫ ডিসেম্বর ২০২৫/৩০ অগ্রহায়ণ ১৪৩২ তারিখ রোজ সোমবার বিকাল ৩:০০ ঘটিকায় হাইব্রিড প্লাটফর্মে, চিনিশিল্প ভবন (৯মতলা), ৩ দিলকুশা, ঢাকা অনুষ্ঠিত হবে। সভার লিংক: <https://renwickja37.hybridagmbd.net>

- ১। ৩০ জুন ২০২৫ তারিখে সমাপ্ত অর্থবছরের নিরীক্ষিত স্থিতিপত্র, লাভ-লোকসান হিসাব, নিরীক্ষকের প্রতিবেদন এবং পরিচালকমন্ডলীর প্রতিবেদন গ্রহণ ও অনুমোদন।
- ২। পরিচালকমন্ডলীর সুপারিশকৃত ২০২৪-২০২৫ অর্থবছরের জন্য নো ডিভিডেড ঘোষণা।
- ৩। অবসরগ্রহণকারী পরিচালকমন্ডলীর নির্বাচন/ পুনঃনির্বাচন।
- ৪। ২০২৫-২০২৬ অর্থবছরের জন্য নিরীক্ষক নিয়োগ ও তাঁদের পারিশ্রমিক নির্ধারণ।
- ৫। ২০২৫-২০২৬ অর্থবছরের জন্য Compliance Auditor নিয়োগ ও তাঁদের পারিশ্রমিক নির্ধারণ।

কোম্পানি বোর্ডের আদেশক্রমে



(খাদিজা সুলতানা)

কোম্পানি সচিব

তারিখ: ১৭ নভেম্বর ২০২৫

দ্রষ্টব্য:

- বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের Directive, dated: the 10 March 2021 অনুসরণে কোম্পানির বার্ষিক সাধারণ সভা হাইব্রিড প্লাটফর্মে অনুষ্ঠিত হবে।
- কোম্পানির শেয়ার লেনদেন (ক্রয়-বিক্রয়) ১৩-১১-২০২৫ তারিখ বন্ধ।
- কোম্পানির বার্ষিক সাধারণ সভায় যোগদান এবং অংশগ্রহণের বিস্তারিত পদ্ধতি যথাসময়ে শেয়ারহোল্ডারদের ই-মেইল আইডিতে জানানো হবে। এটি কোম্পানির ওয়েবসাইট rjc.bsfic.gov.bd> শেয়ার সংক্রান্ত ফোল্ডারে পাওয়া যাবে।
- বার্ষিক সাধারণ সভায় শেয়ারহোল্ডাদের পক্ষে সভায় যোগদান ও ভোটদানের জন্য উপযুক্ত প্রতিনিধি (প্রক্রিয়া) নিযুক্ত করতে পারবেন। প্রক্রিয়া ফরম সঠিকভাবে পূরণ করে কোম্পানির শেয়ার অফিসের ই-মেইল: renwickagm@gmail.com এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।
- কোম্পানির বার্ষিক সাধারণ সভার 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 সাধারণ সভায় অংশ গ্রহণের ক্ষেত্রে যে-কোনো কারিগরি/প্রযুক্তিগত অসুবিধার জন্য 01732890681/01747224411 নম্বরে যোগাযোগ করার জন্য অনুরোধ করা যাচ্ছে।
- সম্মানিত শেয়ারহোল্ডারগণের মধ্যে যারা সরাসরি অংশগ্রহণ করবেন তাঁদের চিনিশিল্প ভবন (৯ম তলা), ৩ দিলকুশা, ঢাকা উপস্থিত থাকার জন্য অনুরোধ করা হলো।
- ২০২৪-২০২৫ অর্থবছরের বার্ষিক প্রতিবেদন শেয়ারহোল্ডাগণের ই-মেইল ঠিকানায় পাঠানো হবে এবং কোম্পানি'র ওয়েবসাইট rjc.bsfic.gov.bd> শেয়ার সংক্রান্ত ফোল্ডারে পাওয়া যাবে। এছাড়াও কোম্পানির শেয়ার অফিস, ৩ দিলকুশা, ঢাকায় পাওয়া যাবে।

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

ରେଣ୍ଡିଟ୍ ଏଇକ, ଯଜ୍ଞେଶ୍ଵର ଅୟାନ୍ କୋଂ (ବିଡ଼ି) ଲିମିଟେଡ୍
୨୦୨୪-୨୦୨୫ ଅର୍ଥବର୍ଷରେ ପରିଚାଳକମନ୍ଡ୍ଲୀର ପ୍ରତିବେଦନ

বিসমিল্লাহির রাহমানির রাহিম,

শিল্প মন্ত্রণালয়ের অধীন বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন (বিএসএফআইসি) এর নিয়ন্ত্রণাধীন রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর ৩৭তম বার্ষিক সাধারণ সভায় সম্মানিত শেয়ারহোল্ডারবৃন্দ, প্রতিষ্ঠানের পরিচালকমণ্ডলী, কর্মকর্তা, কর্মচারী, শ্রমিক এবং উপস্থিত সুধীবৃন্দ আসসালামু আলাইকম ওয়ারহুমাত্তলাহি ওয়া বারাকাতহু।

সম্মানিত শেয়ারহোল্ডারবৃন্দ,

আপনারা অবগত আছেন যে, বাংলাদেশ সিকিউরিটি অ্যান্ড এক্সচেঞ্জ কমিশন কর্তৃক জারিকৃত নির্দেশনার আলোকেই ৩৭তম বার্ষিক সাধারণ সভা হাইরিড প্লাটফর্মে অনুষ্ঠিত হচ্ছে। এক্ষেত্রে আপনাদের সহযোগিতা ও উপস্থিতি আশা করছি।

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

সুধীবন্দ

আমি এখন ৩০-০৬-২০২৫ তারিখ সমাপ্ত অর্থবছরের কোম্পানির সামগ্রিক কর্মকাণ্ড, আর্থিক অবস্থা, নিরীক্ষিত স্থিতিপত্র, লাভ লোকসান হিসাব ও নিরীক্ষা প্রতিবেদন সংক্ষিপ্তভাবে আগন্তুর অবগতির জন্য উপস্থিত করছি।

କାର୍ଯ୍ୟାଳୟ :

রেণউইক অ্যান্ড কোং (বিডি) লি. ১৮৮১ সালে আখমাড়াই কলের যন্ত্র/যন্ত্রাংশ তৈরির জন্য স্থাপিত হয়। যজ্ঞেশ্বর ইঞ্জিনিয়ারিং ওয়ার্কস লি. ১৮৯৬ সালে স্থাপিত হয়। মিল দুইটি ১৯৭০ সাল পর্যন্ত ব্যক্তি মালিকানায় পরিচালিত হয়। স্বাধীনতা যুদ্ধের পর ১১ অক্টোবর ১৯৭২ পিও (PO-27) ২৭ আদেশ বলে উভয় প্রতিষ্ঠানকে জাতীয়করণ করে বাংলাদেশ জাহাজ নির্মাণ সংস্থা এবং পরবর্তীতে বাংলাদেশ চিনিকল সংস্থার অধীনে ন্যস্ত করা হয়। ৩ জুলাই ১৯৭৫ সালে উহার ব্যবস্থাপনা পরিবর্তন করে বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশনের নিকট হস্তান্তর করা হয়। ০১-০৭-১৯৭৯ তারিখে সরকারি আদেশে উভয় মিলকে একীভূত করে রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. নামে নামকরণ করা হয়। ১৯৮৮ সালে কোম্পানির শেয়ার অফলোড করা হয় এবং ঢাকা স্টক এক্সচেঞ্জ লি. এ তালিকাভূক্ত করা হয়।

ভবিষ্যত কার্যক্রম:

- বর্তমানে রেণ্টাইকে শুধুমাত্র কাস্ট আয়রণ ব্রাশ, গানমেটাল এবং হোয়াইট মেটালের যন্ত্র বা যন্ত্রাংশ তৈরি করা হয়। রেণ্টাইকে একটি ইন্ডাকশন ফার্নেল স্থাপন করলে বিভিন্ন মিলের এম.এস স্ট্র্যাপসমূহ ব্যবহার করে মিলের চাহিদামত কাস্ট স্টিলের যন্ত্র বা যন্ত্রাংশসমূহ নিজস্বভাবে তৈরি করা সম্ভব হবে। ফলে অন্ত প্রতিষ্ঠানের উৎপাদন সক্ষমতা বৃদ্ধি পাবে এবং আয় বৃদ্ধি পাবে।
- প্রতিষ্ঠানের বাউন্ডারি প্রাচীর দুর্ঘে আনুমানিক ৫২টি দোকানস্থর করা সম্ভব হলে আয় বৃদ্ধি করা সম্ভব।
- প্রতিষ্ঠানের বড় বাজারের খালি জায়গায় আনুমানিক ৫০টি গুদামস্থর নির্মাণ করা হলে মাসিক ভাড়া বাবদ আয় বৃদ্ধি করা সম্ভব।
- প্রতিষ্ঠানে প্রশিক্ষণপ্রাপ্ত দুইজন বয়লার এক্সপার্ট প্রকোশলী রয়েছে। শিল্প মন্ত্রণালয়ের অধীন বয়লার দপ্তরে রেণ্টাইক এনলিস্টেড হলে বিভিন্ন মিলের বা প্রতিষ্ঠানের বয়লারের প্রয়োজনীয় মেরামতকরণ, এনডিটি করণ, ডায়নামিক ব্যালেন্সিং কাজ সহজেই করা সম্ভব হবে, ফলে প্রতিষ্ঠানের আয় বৃদ্ধি পাবে।
- আলোচ্য বছর রেণ্টাইকে একটি প্লাজমা কাটিং মেশিন স্থাপন করা হয়েছে। উক্ত মেশিনটি দ্বারা বিভিন্ন প্রতিষ্ঠানের বা মিলের বিভিন্ন ধরণের ডিজাইন মোতাবেক সহজেই বিভিন্ন প্লেট কর্তন করে আয় বৃদ্ধি করা হবে।
- ফায়ার বিক্রিস তৈরি করার একটি প্লান্ট স্থাপন করে নিজস্ব আয় বৃদ্ধি করা সম্ভব হবে।

উৎপাদন:

বিবরণ	২০২৪-২৫		২০২৩-২৪	
	লক্ষ্যমাত্রা	প্রকৃত উৎপাদন	লক্ষ্যমাত্রা	প্রকৃত উৎপাদন
কাস্টিং	৩০০	২২৪.৮০	২৫০	২০৪.৯২
মেশিনিং	৫৫০	৪২৯.৪৫	৪৫০	২৯৩.৩৪

২০২৪-২০২৫ অর্থবছরে কাস্টিং ৩০০.০০ মেট্রিক টন এবং মেশিনিং ৫৫০.০০ মেট্রিক টন লক্ষ্যমাত্রা নির্ধারণ করা হয়েছিল। এই লক্ষ্যমাত্রার বিপরীতে কাস্টিং ২২৪.৮০ মেট্রিক টন এবং মেশিনিং ৪২৯.৮৫ মেট্রিক টন অর্জিত হয়েছে যা লক্ষ্যমাত্রার ঘথাক্রমে ৭৪.৯৩% এবং ৭৮.০৮%। বিএসএফআইসি'র নিয়ন্ত্রণাধীন চিনিকলগলোর চাহিদার ভিত্তিতে কোম্পানির উৎপাদনের লক্ষ্যমাত্রা নির্ধারণ করা হয়ে থাকে।

ବିଜ୍ଞାନ:

বিবরণ	২০২৪-২৫ (লক্ষ টাকায়)	২০২৩-২০২৪ (লক্ষ টাকায়)
যন্ত্রাংশ ও ট্রেইলার প্রস্তুত এবং মেরামত	৮৯৪.০৯৬	৩৬৬.৬৯
সাব-কন্ট্রাক্ট কমিশন	৩১.০৩৯	৫৯.৪৭
মোট	৯২৫.১৪	৪২৬.১৬

২০২৪-২৫ অর্থবছরে মোট বিক্রয় হয়েছে ৯২৫.১৪ লক্ষ টাকা যা গত বছরের তলনায় ৪৯৮.৯৮ লক্ষ টাকা অর্থাৎ ১১৭.০৯% বেশি বিক্রয় হয়েছে।

সমন্বিত পণ্য বিক্রয় খরচ:

বিবরণ	২০২৪-২৫ (লক্ষ টাকায়)	২০২৩-২৪ (লক্ষ টাকায়)
সমন্বিত পণ্য বিক্রয় খরচ:	৭৪৪.২১	৫৫৭.১৩

২০২৪-২৫ অর্থবছরের সমন্বিত বিক্রয় ব্যয় ৭৪৪.২১ লক্ষ টাকা যা পূর্ববর্তী বছরের তুলনায় ১৮৭.০৮ লক্ষ টাকা অর্থাৎ ৩৩.৫৮% বেশি। পূর্ববর্তী বছরের তুলনায় বিক্রয় বৃদ্ধি পাওয়ায় কাঁচামালের খরচ বৃদ্ধি পেয়েছে।

মুনাফার হার:

বিবরণ	২০২৪-২৫ (লক্ষ টাকায়)	২০২৩-২৪ (লক্ষ টাকায়)
মোট মুনাফা/ লোকসান	(১৩৬.৭১)	(৩৬৪.৮৩)
করপূর্বক নিট মুনাফা/ লোকসান	(১৫৫.১৬)	(৩৮২.৬৬)

২০২৪-২৫ অর্থবছরের নিট লোকসানের পরিমাণ দাঁড়িয়েছে (১৫৫.১৬) লক্ষ টাকা যা পূর্ববর্তী বছরের লোকসানের তুলনায় (২২৭.৫০) লক্ষ টাকা অর্থাৎ ৫৯.৪৫% হাস পেয়েছে। পণ্য বিক্রয় বৃদ্ধি পাওয়ায় নিট লোকসান কমানো সম্ভব হয়েছে।

অন্যান্য তথ্য:

- সকল বিবরণীতে কোম্পানি সংক্রান্ত বিষয়াবলি, পরিচালনা নীতিমালা, অর্থ প্রবাহ এবং তারল্যের পরিবর্তন সঠিকভাবে উপস্থাপিত হয়েছে।
- কোম্পানির হিসাব বহিসমূহ যথাযথভাবে সংরক্ষিত হয়েছে।
- আর্থিক বিবরণী প্রস্তুতকালে হিসাব সংক্রান্ত নীতিমালা যথাযথভাবে অনুসরণ করা হয়েছে।
- আর্থিক বিবরণী প্রস্তুতকালে বাংলাদেশে প্রযোজ্য হিসাব মানসমূহ অনুসরণ করা হয়েছে।
- অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা যথাযথ ছিল এবং কার্যকর প্রয়োগ ও তত্ত্বাবধান নিশ্চিত করা হয়েছে।
- কোম্পানির শেয়ারহোল্ডিং পজিশন Annexure-II এ উপস্থাপন করা হয়েছে।
- পরিচালকমন্ডলীর বোর্ড সভায় উপস্থিতির বিবরণ Annexure-III এ উপস্থাপন করা হয়েছে।
- ৫ (পাঁচ) বছরের পরিচালনা ও আর্থিক ফলাফলসমূহ Annexure-IV এ উপস্থাপন করা হয়েছে।
- সিইও/সিএফও এর ঘোষনা সার্টিফিকেট Annexure-A এ উপস্থাপন করা হয়েছে।
- বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের প্রোফর্মান্যুয়ায়ি কর্পোরেট গভার্নেন্স কমপ্লায়েন্স প্রতিবেদন Annexure-C এ উপস্থাপিত হয়েছে।
- ট) Related party transaction এ সম্পর্কিত তথ্য আর্থিক বিবরণীর-Note ৩.১২ এ বর্ণিত আছে।

IAS, IFRS সহ অন্যান্য আরোপযোগ্য আইন ও নীতিসমূহের বাস্তবায়ন:

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 নীতিসমূহের অনুসরণপূর্বক হিসাব ও প্রতিবেদন প্রস্তুত করা হয়েছে।

আর্থিক প্রতিবেদন ও জবাবদিতি:

কোম্পানি বার্ষিক প্রতিবেদনের মাধ্যমে প্রতি আর্থিক বছর শেষে চূড়ান্ত বার্ষিক হিসাব, বছরের শুরু হতে প্রথম ত্রৈমাসিক হিসাব, অর্থবার্ষিক হিসাব, তৃতীয় ত্রৈমাসিক হিসাব প্রস্তুত এবং তা পরিচালকমন্ডলীর সমন্বয়ে গঠিত নিরীক্ষা কমিটির মাধ্যমে সঠিকতা যাচাইপূর্বক নিয়মানুযায়ি বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ পিএলসি, ২টি জাতীয় দৈনিক পত্রিকা ও অনলাইন পত্রিকার মাধ্যমে শেয়ারহোল্ডারদের অবহিত করা হয়েছে। আলোচ্য অর্থবছরে ত্রৈমাসিক হিসাবের সাথে নিরীক্ষিত চূড়ান্ত হিসাবের আয়-ব্যয়ের তাৎপর্যপূর্ণ পার্থক্য পরিলক্ষিত হয়নি।

চূড়ান্ত হিসাবের ওপর নিরীক্ষকদের মন্তব্য:

২০২৪-২০২৫ অর্থবছরের হিসাবের ওপর নিরীক্ষক Qualified Opinion & Emphasis of Matter মন্তব্য উপস্থাপন করে।
উল্লেখযোগ্য Qualified Opinion হলো: The company has operating, financing and other indicators regarding going concern issues. We noted that long-term loans are being carried forward year after year, the company consecutively making losses and it has come to alarming stage and payment of gratuity to leaving employees lies for years. The impairment test was not performed at the year-end, which is non-compliant with IAS 36. A portion of Supplier Tax and Vat deduction has been carried forward for a long time.

চলমান ধারা:

বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের নিয়ন্ত্রণাধীন চিনিকলসমূহের চাহিদার ওপর কোম্পানির বিক্রয় কার্যক্রম বিদ্যমান। কর্পোরেশনের ৬টি চিনিকলের উৎপাদন কার্যক্রম স্থগিত করায় রেয়কোর বিক্রয় কার্যক্রমের ওপর প্রভাব পড়েছে। নতুন ব্যবসা সৃষ্টির লক্ষ্যে শিল্প মন্ত্রণালয়ের মাধ্যমে সংশ্লিষ্ট অন্যান্য মন্ত্রণালয়ের সঙ্গে যোগাযোগ অব্যাহত আছে। এছাড়াও মিলসমূহের বাহিরে অন্যান্য সরকারি ও বেসরকারি প্রতিষ্ঠানসমূহেও ব্যবসা বৃদ্ধির লক্ষ্যে যোগাযোগ করা হচ্ছে। ব্যাংকের দায়-দেনা বৃদ্ধি, পুঁজীভূত লোকসান বৃদ্ধি পেয়ে কোম্পানির চলমান ধারা বজায় রাখা বুঁকিপূর্ণ হিসেবে প্রতিয়মান হলেও কোম্পানিটি সরকারের নিয়ন্ত্রণাধীন ও আনুকূলের কারণে চলমান ধারা বুঁকিপূর্ণ নয়।

লভ্যাংশ:

এ অর্থবছরে কোম্পানির নিট ১,৫৫,১৬,৪৪৪/- (এক কোটি পঞ্চাশ লক্ষ ঘোলো হাজার চারশত চুয়াল্লিশ) টাকা লোকসান হওয়ায় লভ্যাংশ প্রদানের সুপারিশ করতে পারছেনা বলে পরিচালকমন্ডলী দৃঃখ প্রকাশ করছে।

কর্পোরেট গভার্নেন্স:

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

অডিট কমিটি:

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

অডিট কমিটির সভা ও যোগদান:

৩০ জুন ২০২৫ 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 অনুযায়ী জনাব এম নুরুল আলম এফসিএস ও জনাব আলী হায়দার চৌধুরী এফসিএমএ স্বতন্ত্র পরিচালক হিসাবে যথাযথ দায়িত্ব পালন করছেন। স্বতন্ত্র পরিচালক দুইজনকে ৩(তিনি) বছরের জন্য নিয়োগ দেওয়া হয়েছে।

নির্মাণেন্স অ্যান্ড রিমুনারেশন কমিটি (এনআরসি) গঠন:

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 অনুযায়ী স্বতন্ত্র পরিচালক জনাব আলী হায়দার চৌধুরী এফসিএমএ কে চেয়ারম্যান করে ৩(তিনি) সদস্য বিশিষ্ট নির্মাণেন্স অ্যান্ড রিমুনারেশন কমিটি (এনআরসি) গঠন করা হয়েছে। ২০২৪-২০২৫ অর্থবছরে এনআরসির ১টি সভা অনুষ্ঠিত হয়েছে। তাঁদের প্রতিবেদনে Annexure-VI এ দেওয়া হয়েছে।

কমপ্লায়েন্স সার্টিফিকেট:

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/2006-158/207/Admin/80 dated 03-June-2018 অনুযায়ী কমপ্লায়েন্স অডিটর হিসেবে মেসার্স পোদার অ্যান্ড অ্যাসোসিয়েটস (কস্ট অ্যান্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস)কে ২৩-১২-২০২৪ তারিখে অনুষ্ঠিত কোম্পানির ৩৬তম বার্ষিক সাধারণ সভায় নিয়োগ দেওয়া হয়েছে। ফার্ম অডিট সম্পন্ন করে সার্টিফিকেট প্রদান করেছে যা প্রতিবেদনে Annexure-B এ উপস্থাপন করা হয়েছে।

পরিচালকমন্ডলীর সম্মানী:

বিবরণ	২০২৪-২৫ (লক্ষ টাকায়)	২০২৩-২৪ (লক্ষ টাকায়)
পরিচালকবৃন্দের সম্মানী	২.১৫	২.১০

২০২৪-২৫ অর্থবছরে পরিচালকবৃন্দের পরিচালনা পর্যবেক্ষণে ০৪ টি বোর্ড সভা, ০৪টি অডিট কমিটির এবং এনআরসি কমিটির ১টি সভা অনুষ্ঠিত হয়েছে।

জাতীয় কোষাগারে অবদান:

সামাজিক অঙ্গীকারের অংশ হিসেবে এবং সরকারের নিয়ন্ত্রণাধীন বিধায় কোম্পানি নিয়মিতভাবে জাতীয় কোষাগারে আয়কর ও ভ্যাট প্রদান করে থাকে।

ব্যবসায়িক ঝুঁকি:

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

আইনের প্রতি শুরু:

কোম্পানিটি গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিয়ন্ত্রণাধীন প্রতিষ্ঠান। বিধায়, বিএসইসি, ডিএসই রুলস অ্যান্ড রেগুলেশন, শ্রম আইন প্রতিপালনসহ সরকারের সংশ্লিষ্ট মন্ত্রণালয়ের সকল ধরণের নির্দেশনা, নীতিমালা ও আইনের প্রতি শুরু শুরু আইন ও রুলস যথাযথভাবে পরিপালন করে আসছে।

বিধিবদ্ধ পরিশোধসমূহ:

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

বার্ষিক কর্মসম্পাদন চুক্তি বাস্তবায়ন (এপি.এ):

প্রাতিষ্ঠানিক দক্ষতা বৃদ্ধি স্বচ্ছতা ও জবাবদিহিতা জোরদার করা, সুশাসন সংহতকরণ এবং সম্পাদনের যথাযথ ব্যবহার নিশ্চিতকরণের মাধ্যমে কোম্পানির অভিলক্ষ্য অর্জনে, উৎপাদনশীলতা নিরবচ্ছিন্ন রাখতে সরকারের নির্দেশনা মোতাবেক ২০২৪-২৫ অর্থবছরের শুরুতে নির্দিষ্ট সময়ে মধ্যে নির্ধারিত ছকে পরিকল্পনা প্রণয়নপূর্বক বিএসএফআইসির সঙ্গে ২০২৪-২৫ অর্থবছরে কর্মসম্পাদন চুক্তি (APA) সম্পাদিত হয়েছে।

শুকাচার কৌশল ও উষ্ণাবনী উদ্যোগ বাস্তবায়ন:

জাতীয় শুকাচার কৌশল বাস্তবায়নের লক্ষ্যে কোম্পানির কর্মপরিকল্পনা ও পর্যবেক্ষণ কাঠামো প্রণয়ন করা হয়। তদানুযায়ী প্রাতিষ্ঠানিক ব্যবস্থা দক্ষতা

ও নৈতিকতা উন্নয়ন, শুন্দাচার প্রতিষ্ঠায় সহায়ক আইন, বিধি, নীতিমালা/ম্যানুয়াল ও প্রজ্ঞাপন/পরিপত্র প্রয়োগ/ তথ্য-অধিকার সম্পর্কিত কার্যক্রম, ই-গভর্নান্স বাস্তবায়ন উভাবনী উদ্যোগ ও সেবা পদ্ধতি সহজীকরণ জবাবদিহিতা নির্দিষ্ট করণ, প্রতিষ্ঠানের শুন্দাচার সংশ্লিষ্ট কার্যক্রম বাস্তবায়ন করা হচ্ছে।

জাতীয় দিবস উৎসাহন:

রেখকো জাতীয় দিবসসমূহ যথাযথ মর্যাদা ও শুন্দাচার সাথে পালন করে থাকে।

নিরাপত্তা ও অগ্নি নিরাপত্তা ব্যবস্থা:

কোম্পানির সার্বিক কর্মকাণ্ড নির্বিচ্ছিন্ন রাখতে সার্বিক নিরাপত্তার ওপর বিশেষ গুরুত্ব আরোপ করা হয়। এ বিষয়ে কোম্পানির সংশ্লিষ্ট কর্মকর্তা-কর্মচারীগণ তাদের স্ব-স্ব জ্ঞান ও অভিজ্ঞতার প্রায়োগিক ব্যবস্থাপনায় এবং সেফটি বিধিমালা যথাযথ অনুসরণের মাধ্যমে কোম্পানির পরিচালন ও রক্ষণাবেক্ষণে নিরাপত্তমূলক ব্যবস্থা অধিকতর জোরদারকরণের লক্ষ্যে সিসি ক্যামেরা স্থাপন করা হয়েছে। নিরাপত্তা নিশ্চিত করার স্বার্থে উর্ধ্বতন নিরাপত্তা কর্মকর্তা কর্তৃত নিয়মিত নিরাপত্তা সংক্রান্ত বিষয়াদি পর্যালোচনা করা এবং গরামৰ্শ মোতাবেক ব্যবস্থা নেওয়া হয়।

পরিবেশ সংরক্ষণ:

পরিবেশগত বিধি বিধান মেনে কোম্পানি পরিচালনা করা হচ্ছে। কারখানার চারদিকের রাস্তা তৈরি, পরিষ্কারপরিচ্ছন্নতা, উন্নয়নের কাজ করা হয়। কারখানার অভ্যন্তরে, আবাসিক ভবনের চারপাশে যেখানেই খালি জায়গা আছে সেখানেই ফলজ ও বনজ বৃক্ষ রোপণের মাধ্যমে বনায়ন কার্যক্রমের পাশাপাশি ফুলের বাগান পরিচর্চা অব্যাহত আছে। মশাবাহিত রোগ প্রতিরোধে মশার বিস্তার যাতে না হয় সে দিকে লক্ষ্য রেখে পরিষ্কার পরিচ্ছন্নতার কার্যক্রম অব্যাহত রয়েছে।

মানব সম্পদ উন্নয়ন ও প্রশিক্ষণ:

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

পঁজিবাজারের সঙ্গে যোগাযোগ:

কোম্পানিটি ঢাকা স্টক এক্সচেঞ্চ লি. এর তালিকাভুক্ত। সে কারণে বিএসইসি, ডিএসই এর বিধি ও নীতিমালা এবং তাদের জারিকৃত নির্দেশনাসমূহ যথাযথ ভাবে অনুসরণ করা হচ্ছে।

সিডিবিএল (CDBL) কার্যক্রম:

সিডিবিএল এর মাধ্যমে ইলেক্ট্রনিক পদ্ধতিতে সিকিউরিটি এর হিসাবপত্র রাখা, প্রয়োজনীয় দলিলাদি হস্তান্তর করা এবং বস্তুগত কোনো 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 কল্যাণমূলক কার্যক্রম:

কোম্পানিটি গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের নিয়ন্ত্রণাধীন প্রতিষ্ঠান। বিধায়, সরকারি বিধি বিধান ও নিয়ন্ত্রণ অনুসরণপূর্বক পরিচালিত হচ্ছে।

পরিচালক নির্বাচন:

কোম্পানির আর্টিক্যাল অব অ্যাসোসিয়েশনের ১৫ নম্বর বিধি ও কোম্পানি আইনের বিধান অনুযায়ী বর্তমানে নিয়োজিত পরিচালকবৃন্দের এক-তৃতীয়াংশ হিসাব নিয়ন্ত্রণ জনাব মোঃ শফিকুল ইসলাম ও পরিচালক (উৎপাদন ও প্রকৌশল) জনাব মোহাম্মদ সাঈদ-উর-রহমান জ্যেষ্ঠতার ভিত্তিতে এসবায় অবসর গ্রহণ করবেন এবং তাঁরা ৯৬ নম্বর বিধি অনুযায়ী পুনঃনির্বাচন/মনোনয়নের ইচ্ছা প্রকাশ করেছেন। তাঁরা পুনঃনির্বাচন/মনোনয়নের যোগ্যতা রাখেন।

নিরীক্ষক নিয়োগ:

২৩-১২-২০২৪ তারিখে অনুষ্ঠিত কোম্পানির ৩৬ তম বার্ষিক সাধারণ সভার সিদ্ধান্ত অনুযায়ী এস কে বড়ুয়া অ্যান্ড কোং, চার্টার্ড অ্যাকাউন্ট্যান্টসকে সর্বসাকুল্যে ১,০০,০০০.০০ (এক লক্ষ) টাকা পারিশ্রমিকে ২০২৪-২০২৫ অর্থবছরের জন্য নিরীক্ষক নিয়োগ দেওয়া হয়েছে। তাঁরা নিরীক্ষা কাজ সম্পন্ন করেছে। উক্ত ফার্ম এবছর অবসর গ্রহণ করবে এবং তাঁরা পুঁঁঁঁঁঁ নিয়োগের ইচ্ছা প্রকাশ করেছে।

পরিসমাপ্তি

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

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

সকলকে ধন্যবাদ।

পরিচালকমন্ডলীর পক্ষে



(রশিদুল হাসান)

চেয়ারম্যান

ANNEXURE -I

Directors report to the financial statements 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, 2025 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			
Dr. Lipika Bhadra (Chairman) Mr. Mohammad Sayeed-Ur- Rahman Mr. Md. Abul Kalam Azad Mr. Azharul Islam Mr. Md. Shafiqul Islam FCMA Mr. Md. Mahamudul Haque Mr. M Nurul Alam FCS Mr. Md. Ali Haider Chowdhury FCMA Mr. Md Hamidul Islam	Nominated Director Nominated Director Nominated Director Nominated Director Nominated Director Nominated Director Independent Director Independent Director Managing Director	Nil Nil Nil Nil Nil Nil Nil Nil 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, 2025 required by the revised Corporate Governance Code under section 1.5 (XXII) issued by BSEC.

Name of the Director	Position	Meeting Held	Attendance
Dr. Lipika Bhadra	(Chairman)	4	4
A.T.M Kamrul Islam Tang	Nominated Director	4	2
Mohammad Sayeed-Ur- Rahman	Nominated Director	4	1
Md. Ataur Rahman Khan	Nominated Director	4	1
Md. Shahidul Karim	Nominated Director	4	2
Md. Shafiqul Islam	Nominated Director	4	4
Md. Mahmudul Haque	Nominated Director	4	4
Md. Ali Hayder Chowdhury FCMA	Independent Director	4	4
M. Nurul Alam FCS	Independent Director	4	4
Muhammad Abul Hossain	Managing Director	4	1
Md Hamidul Islam	Managing Director	4	1

Audit Committee Meeting attended by the Directors of Renwick, Jajneswar & Co (BD) Ltd. during the year 2024-2025.

Composition	Position	Meeting held	Attended
Md. Ali Hayder Chowdhury FCMA	Chairman	4	2
M. Nurul Alam FCS	Chairman	4	2
A.T.M Kamrul Islam Tang	Member	4	1
Mohammad Sayeed-Ur- Rahman	Member	4	1
Md. Ataur Rahman Khan	Member	4	2
Md. Shafiqul Islam	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	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Operating Revenue/Sales	925.14	426.16	537.15	589.47	605.21
Operating profit/Gross profit	180.92	-98.91	-19.27	-379.29	-176.45
Profit before tax	-136.71	-364.43	-392.70	-847.44	-457.36
Net profit after tax& WPP & welfare Fund	-155.16	-382.66	-406.64	-864.76	-466.47
Earning per share	-7.76	-19.13	-20.33	-43.24	-23.32
Balance Sheet & Other Data:					
Retained Earnings	-3557.40	-3402.24	-3026.17	-2538.28	-1673.52
Total Assets	3336.80	3137.33	3520.20	3590.99	3807.19
Total Current Assets	2771.08	2602.17	3071.54	3166.40	3362.23
Total Current Liabilities	4173.41	4377.61	4472.90	4133.00	3493.87
Face Value per Share	10	10	10	10	10
Share Outstanding	2000000	2000000	2000000	2000000	2000000
Dividend (Cash)	-	-	-	-	-
Current ratio (time)	0.66:1	0.59:1	0.67:1	0.73:1	0.96:1
Gross profit (%)	19.56	-23.21	-3.59	-64.33	-29.16

ANNEXURE -V
Report of the Audit Committee

Report of the audit committee on June 30, 2025. 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, Jajneswar & CO (BD) Ltd. (RJC) consists 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) meetings during the financial year 2024-2025. Audit Committee examined and reviewed the Statements of Financial Position along with other Financial Statements of the company during the year submitted by S.K.Barua & 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 Statements 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 statements 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 2025.
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



M Nurul Alam FCS
Chairman
Audit Committee

Annexure-VI

Report of the Nomination and Remuneration Committee (NRC)
For the year ended on 30 June 2025

Report of the NRC on June 30,2025. 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 consists 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 of Nomination and Remuneration Committee in 2024-2025:

The committee held 1 (one) meeting during the financial year 2024-2025. The major activities of Nomination and Remuneration Committee in 2024-2025 are stated below-

- 1) Renwick, Jajneswar & Co (BD) Ltd. is the Concern of Bangladesh Sugar and Food Industries Corporation. This Corporation is governed by Bangladesh Industrial Enterprise (Nationalization) order 2018. Reviewed various activities of Renwick, Jajneswar & Co (BD) Ltd. in the light of Nomination and Remuneration policy of the company i,e Bangladesh Industrial Enterprise (Nationalization) order 2018, Bangladesh Sugar and Food Industries Corporation Employee Service Regulation 1989, National pay scale 2015 and Wages and Productivity Commission 2015.
- 2) The committee has recommended to set KPIs for officers and employees by evaluating their skills to increase and develop the company's productivity.
- 3) Reviewed annual development steps taken, recommend and review the company's human resources and training policy.

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.

Rashidul Hassan, Chairman

Presently Rashidul Hassan holds the position of Chairman at Bangladesh Sugar & Food Industries Corporation (BSFIC) under the administrative control of Ministry of Industries. He was born in 1967 . His father's name is Md. Abdullah and mother's name is Jahan Ara Siddique. He obtained his bachelor degree in Civil Engineering from BUET in 1992 and completed his masters degree in Civil Engineering from Florida International University, USA in 2001. Mr. Hassan joined in Bangladesh Civil Service (Public Works Cadre) in November, 1995 .He successfully completed a number of professional trainings and courses in home and abroad & worked in different capacity in the Dhaka Mass Transit Company Limited, UNDP, Ministry of Railways, Bridges Division, Ministry of Industries. He attended and participated in many foreign trainings and visited several countries.

Mohammad Sayeed-Ur- Rahman (Joint Secretary) Director (Production & Engineering):

Mohammad Sayeed-Ur-Rahman (Joint Secretary) to the Government of the people's Republic of Bangladesh, is working as Director (Production & Engineering) of Bangladesh Sugar & Food Industry Corporation (BSFIC) under the administrative control of Ministry of Industries. He is also at theboard of director as a nominated director of Sugar Mills Ltd. He was born in 1975 in Noakhali District. His father's name is Mohammad Ali Akbar and mother's name is Salela Akbar. He has completed his Honors & Masters degree in English Literature and later acquired Master in Public Policy and Governmence (MPPG) degree from North South University, Dhaka under NORAD Master scholarship program. He successfully completed post graduate diploma in ICT form Bangladesh computer council. Later he completed certificate course on Broadband Connectivity and Network form China. Diploma in Advanced Software from India. He joined in Bangladesh civil service (Administration cadre) in 2003 as Assistant Commissioner at Khulna Collectorate and later he was posted in Comilla Collectorate. After that he worked as Assistant commissioner(Land) in Debidwar, Comilla . He worked as Upazila Nirbahi Officer in Daudkandi, Comilla. He worked at different capacities in different ministries and organizations namely Ministry of Information and Communication Technology, Ministry of Science and Technology, Local Government division, Ministry of Agriculture and Bangladesh television.

Md. Shafiqul Islam FCMA

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

Md Hamidul Islam

Md Hamidul Islam is currently working as the Managing Director of Renwick Jajneswar & Co.(BD)Ltd., which is an enterprise of Bangladesh Sugar & Food Industries Corporation (BSFIC). He was born in 1971 in Nilphamari District. His father's name is Late Md. Mozahar Ali and mother's name is Most. Hamida Begum. He obtained his B.Sc.Ag degree from Bangladesh Agricultural University (BAU), Mymensingh. He also obtained an MS (Agronomy) degree from BAU, Mymensingh. He successfully completed "Off-the-job training" from the Bangladesh Institute of Management (BIM), Dhaka. He joined as a Scientific Officer of the Lentil, Blackgram and Mungbean Development Pilot Project from 1999-2001 at BARI, Joydebpur, Gazipur. He joined BSFIC in 2001 as a Management Trainee (General Cadre) and later served as Assistant Manager (Personnel) to Deputy General Manager (Administration) in different sugar mills. In addition, he served as Acting GM (Board) and as Chief of Personnel at the Head Office of BSFIC, Dhaka. He attended the Conference on Organic Agriculture for Biodiversity and Sustainable Development in Colombo, Sri Lanka, from 9-10 December 2024. He also conducted training on "Bangladesh Labour Law 2006 and Other Service Rules of BSFIC" for officers of various sugar mills and the BSFIC Head Office, Dhaka..

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 9 (Nine) 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 1 (2) (a) of BSEC Notification under reference had been fulfilled except appointed female independent director.
- (ii) A code of conduct of all Board members and a record of compliance of the code has been maintained.
- (iii) The appointment of Independent Director has been approved by the Board of Directors and shall be approved by the shareholders in the Annual General Meeting (AGM).
- (iv) The tenure of Independent Director nominated shall be 3(three) years which may be for 1 (one) term only.

1.3 Qualification of Independent Directors(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 conducts its Board Meeting and fulfills 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 fulfill all duties .

4. Board of Directors Committee

For ensuring good governance in the company, the Board has 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 website by the Company:

The Company has an 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/CMRRC/2006-158/207/Admin/80 dated 03 June 2018.

As per above clause I undersigned hereby and certify that:

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

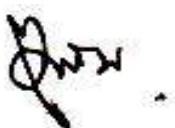
There is no change in accounting policies and estimation in this financial year, everything is consistent with previous year.

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

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 Hamidul Islam)
Managing Director

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

Date:26/10/2025

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

Subject: Declaration of Financial Statements for the year ended on 30.06.2025.

Dear Sir,

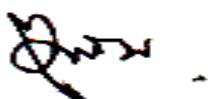
Pursuant to the condition No. 1(5) (xxvi) imposed vide the Commission's Notification No SEC/CMRRCD/2006-158/207/Admin/80 dated 03 June, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

- (1) The Financial Statements of Renwick, Jajneswar & Co (BD) Ltd for the year ended on 30 June 2025 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 to 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 2025 and that to the best of our knowledge and belief:
 - (a) These statements do not contain any materially untrue statements or omit any material fact or contain statements that might be misleading;
 - (b) These statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.
- (ii) There are, to the best of knowledge and belief; no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its member.

Sincerely Yours



Md Hamidul Islam
Chief Executive Officer (CEO)



Md. Mehedi Hasan
(Chief Financial Officer (CFO))



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, 2025. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, Dated: 3 June 2018 of the Bangladesh Securities and Exchange Commission.

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

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

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

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

For Podder & Associates

Jayanta Kumar Podder

Cost & Management Accountants

Place: Dhaka

Dated: November 16, 2025

Renwick, Jajneswar & Co.(BD) Limited
Status of Compliance with the Corporate Governance Code (CGC)
For the year ended 30th June 2025

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

Condition No.	Title	Compliance		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 to be less than 5 (five) and more than 20 (twenty).	✓		The RJC Board is comprised of 09 Directors including the Managing Director.
1(2)	Independent Directors			
1(2)(a)	At least 2 (two) directors or One-fifth (1/5) of the total number of directors in the company's board, whichever is higher, 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 09 directors are appointed as Independent Director
1(2)(a)(i)	Provided that the Board shall appoint at least 1(one) female independent director in the Board of Directors of the company;	-	-	The company has not yet appointed any female Independent Director.
1(2)(b)	Without contravention of any provision of an other laws, for the purpose of this clause,an "independent director" means a 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 direct 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 reported as a defaulter in the latest Credit Information Bureau (CIB) report of Bangladesh bank for non-payment of any loan or advance or obligation to a bank or a financial institution;and"	✓		-

		Compliance		
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 and approved by the shareholders in the Annual General Meeting (AGM);	✓		-
1(2)(c)(1)	"Provided that the Board shall appoint the independent director, subject to prior consent of the Commission, after due consideration of recommendation of the Nomination and Remuneration Committee(NRC) of the company;"	✓	-	
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days;	✓		
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) tenure only;	✓		-
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, regulatory 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 registered 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;	-		-
1(3)(b)(iii)	Former or existing 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: Provided that in case of appointment of existing official as independent director, it requires clearance from the organization where he or she is in service;or"	-	-	N/A
1(3)(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law;	-		
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;	✓	-	N/A
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.	-	-	N/A
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;	✓		-

		Compliance		
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 event arose
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;	✓		-
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 extraordinary activities and their implications (gain or loss);	-	-	No such event 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 case during the year
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 case during the year
1(5)(ix)	An explanation on any significant variance that occurs between Quarterly Financial Performance and Annual Financial Statements;	✓		-
1(5)(x)	A statement of remuneration paid to the directors including independent directors;	✓		-
1(5)(xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	✓		-
1(5)(xii)	A statement that proper books of account of the issuer company have been maintained;	✓		-
1(5)(xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	✓		-
1(5)(xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	✓		-
1(5)(xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored;	✓		-
1(5)(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	✓		-

		Compliance		
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;	✓		
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);	✓		-
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;	✓		-
1(5)(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details).	✓		
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;	-	-	No such changes during the year
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;	✓		-

		Compliance	
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 .	✓	-
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(5)(xxviii)	The Directors' report to the Shareholders does not require to include the business strategy or technical specification related to products or services, which have business confidentiality."	✓	-
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), for the Chairperson of the Board, other board members and Chief Executive Officer of the company;	✓	-
1(7)(b)	The code of conduct as determined by the NRC shall be posted on the website of the company	✓	-
2	Governance of Board of Directors of Subsidiary Company:-	RJCL doesn't 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 (HIAC) and Company Secretary(CS):-		
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;	✓	-
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;	✓	-

		Compliance		
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:	✓		-
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;	✓		-
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;	✓		-
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 violation of the code of conduct for the company's Board or its member;	✓		-
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	✓		-
3(3)(c)(i)	'Provided that CFO or CS of any listed company may be appointed for the same position in any other listed or non-listed company under the same group reduction of cost or for technical expertise, with prior approval of the commission: Provided further that the remunartion and perquisites of the said CFO or CS shall be shares by appointing companies proportionately;"			CFO & CS are different pereson
4.	Board of Director's Committee.- For ensuring good governance in the company, the Board shall have at least following sub-committees:			
4(i)	Audit Committee;	✓		-
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 of Directors 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)(a)	The Audit Committee shall be composed of at least 3 (three) members;	✓		Audit Committee (AC) is comprised of 1 (One) Independent Directors
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;	✓		-
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;	✓		-

		Compliance		
5(2)(d)	When the term of service of any Committee member 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 60 (sixty) days 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)(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.	-	-	No such Incidence arose
5(3)(c)	Chairperson of the Audit Committee shall remind present in the Annual General Meeting (AGM):	✓		-
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)	The 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;	✓		-

		Compliance		
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:	-	-	N/A
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 of Directors 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; control system;	-	-	No such Incidence arose
5(6)(a)(ii)(c)	suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations;	-	-	No such Incidence arose
5(6)(a)(ii)(d)	any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;	-	-	No such Incidence arose
5(6)(b)	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.	✓		-
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;		✓	The company follows government & Sugar corporation Ruls & Regulations
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)	At least 02(two) members 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;	-	-	No such case arose

		Compliance		
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 from such external expert and/or member(s) of staff shall be required or valuable for the Committee;	-	-	No such occurrence during the year
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.	✓	-	
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;	✓	-	
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;	✓	-	
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 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			
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:		✓	The company follows government & Sugar corporation Ruls & Regulations
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;	✓	-	

		Compliance		
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 shall not engage its external or statutory auditors to perform the following services of the company, namely :--			
7(1) (i)	Appraisal or valuation services or fairness opinions;	✓		-
7 (1) (ii)	Financial information system design and implementation;	✓		-
7 (1) (iii)	Book-keeping or other services related to the accounting records or financial statement;	✓		-
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.	✓		
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 AUDITOR'S REPORT

To

The Shareholders of Renwick, Jajneswar & Co. (BD) Limited.

Report on the Audit of the Financial Statements

Qualified Opinion:

We have audited the financial statements of Renwick, Jajneswar & Co. (BD) Limited, which comprise the statement of financial position as of June 30, 2025, and the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting 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 of June 30, 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

- 1) The company has operating, financing, and other indicators regarding going concern issues. We noted that long-term loans are being carried forward year after year, the company consecutively making losses and it has come to alarming stage and payment of gratuity to leaving employees lies for years.
- 2) The impairment test was not performed at the year-end, which is non-compliant with IAS 36.
- 3) The company has a lot of valuable trees on the premises, including in the factory and the resort area, but the biological assets were not shown in the financial statements, which is a non-compliance of IAS 41.
- 4) Due to the insufficient documents, a scope limitation arises for verifying the following account head: Quasi equity loan from the government, Foreign currency loan (China credit), ADP local currency loan (BMRE), Interest payable (China credit), Interest payable on ADP loan (BMRE), Creditors of sugar mills (note-18.01), Provision for incidental charge, (Sundry accrued expense) BMRE erection charge amount, Provision for legal advisor fees, Roller grooving bill of KSM, Abdur Rashid Ex Md RJC, Prokolpo discount which have been carried for a long period.
- 5) A portion of Supplier Tax and VAT deduction has been carried forward for a long time.
- 6) The company has an outstanding gratuity liability of BDT 32,975,742 which has not been settled for a long period of time, indicating non-compliance with employee benefit obligations.
- 7) The current account balance between BSFIC and Renwick, Jajneswar & Co. (BD) Limited has not been reconciled and there is a difference of BDT 1,676,223.
- 8) Latest schedule -X (Shareholders summary) has not produced to us because the company is processing to increase authorized share capital from BDT 20,000,000 to BDT 500,000,000.

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company



in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matters:

We draw attention to the following matters:

- a) As per the Bangladesh Securities and Exchange Commission (BSEC) directive No: BSEC/CMRRC/2009-193/37/Admin/132 (1), all listed securities issuers, except life insurance companies, must obtain a credit rating within six months of each financial year. But Renwick, Jajneswar & Co. (BD) Limited. did not obtain the certificate.
- b) As per section 11A(a) of the Companies Act 1994, a Public Limited Company should add "PLC" to the name of the company, which was not followed by the company.
- c) Debtors' and creditors' aging were not prepared. Additionally, the company has no recovery and repayment plan, which indicates inefficient internal control.
- d) Sales and purchases do not match the VAT return and accounts as per the following particulars.

Particulars	As per the VAT return (Tk)	As per Accounts (Tk)	Difference (Tk)
Sales	44,32,393	95,082,646	90,650,253
Purchase	1,13,06,765	37,064,507	359,357,742

Our opinion is not modified in respect of these matters.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements 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. For each matter below our description of how our audit addressed the matters provided in that context.

Risk	Our response to the risk
Revenue Recognition	
The company sales comprise revenue from the sale of products. Revenue from the sale of goods is recognized in the income statement when the significant	Our procedures included the evaluation of internal control of activities over revenue recognition and testing of key controls. Testing timeliness of revenue recognition by



risks and reward of ownership have been transferred to the buyer	comparing individual sales transactions to delivery documents and considering the adequacy of the entity's disclosure regarding revenue.
Dues from Sugar Mills Under BSFIC The company has transactions with various Sugar Mills under the Bangladesh Sugar and Food Industry Corporation (BSFIC). These transactions are related to inter transactions for adjustments, transfer of assets, temporary loan, payments/receipts on behalf of other Sugar Mills etc. Mentioned in the report respectively note no. 6.03. Considering the nature of transactions and amount, it is considered as key audit matters in our judgment.	Our procedures included obtaining and understanding of management's recognition and presentation, measurement, valuation and other assertion made by management regarding transactions incurred among various Sugar Mills operating under Bangladesh Sugar and Food Industry Corporation (BSFIC). As part of procedures, we collected respective ledgers, verified vouchers with supporting documents, reconciliation statements and also sent confirmation letters to obtain direct confirmation on reported balance.

Other Information:

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

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

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

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

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

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

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



Auditor's 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 the 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 of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' 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 2020, we also report the following:

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

Pear Ali FCA
Partner
Enrollment no. 0249
S. K. BARUA & CO.
Chartered Accountants

Dated: 29 OCT 2025

DVC:2510290249AS386227



Statement of Financial Position

As at 30 June 2025

Particulars	Notes No.	Amount in Taka	
		June 30, 2025	June 30, 2024
Assets			
Non-current assets		56,571,832	53,515,899
Property, Plant & Equipment	4.00	56,571,832	53,515,899
Current assets		277,108,277	260,217,333
Inventory	5.00	105,493,515	119,444,915
Trade and Other Receivables	6.00	129,837,321	119,504,979
Advances, Deposits and Prepayments	7.00	16,287,466	12,412,570
Advance Income Tax	8.00	5,361,369	4,588,956
Cash and Cash Equivalents	9.00	20,128,606	4,265,914
Total assets		333,680,109	313,733,232
Equity and Liabilities			
Shareholder's Equity		(211,178,875)	(205,662,431)
Share Capital	10.00	20,000,000	20,000,000
Retained Earnings	11.00	(355,740,469)	(340,224,025)
Quasi Equity Loan From Govt.	12.00	100,598,002	100,598,002
Government Grant	13.00	23,700,000	13,700,000
Capital Reserve	14.00	263,592	263,592
Liabilities			
Non-Current Liabilities		127,517,952	81,634,968
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	8,397,348	8,095,931
Interest Payable on ADP Loan(BMRE)	15.04	50,611,100	49,766,100
Operating Loan From Govt.	15.05	45,483,119	-
Deferred Tax Liability	16.00	1,102,765	1,849,317
Current Liabilities		417,341,032	437,760,695
Un-Paid Dividend	17.00	-	-
Liability For Goods	18.00	29,682,214	38,297,266
Liability For Expense	19.00	40,181,049	48,899,872
Liabilities for Other Finance	20.00	73,006,052	78,584,284
Bangladesh Welfare Foundation	21.00	-	-
Workers Profit Participation Fund	22.00	2,303	2,303
Provision for Leave Pay & Gratuity	23.00	67,881,692	76,618,514
BSFIC Current Account	24.00	168,688,844	158,231,991
Inter-Project & Others	25.00	20,238,158	20,238,158
Provision for Income Tax	26.00	17,660,720	16,888,307
Total Liabilities		544,858,984	519,395,663
Total Equity and Liabilities		333,680,109	313,733,232
Net Asset Value Per Share (NAVPS)	33.00	(105.59)	(102.83)

The annexed notes from an integral part of these accounts.

Company Secretary
Khadiza Sultana

Managing Director

Director
Md. Shafiqul Islam

Director
Mohammad Sayeed-Ur-Rahman

Signed in terms of our separate report of even date annexed

Pear Ali FCA

Partner

Enrollment No. 0249

S.K. Barua & Co.

Chartered Accountants

DVC: 2510290249AS386227



Statement of Profit or Loss and Other Comprehensive Income

for the year ended 30 June 2025

Particulars	Notes No.	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
Revenue	27.00	92,513,506	42,615,723
Cost of Goods Sold	28.00	(74,421,232)	(55,713,472)
Gross Profit		18,092,274	(9,890,619)
Administrative Expenses	29.00	(33,579,914)	(29,373,676)
Operating Profit		(15,487,641)	(38,648,765)
Miscellaneous Income	30.00	2,990,816	6,561,906
Financial Expenses	31.00	(1,173,850)	(1,148,837)
Profit before tax		(13,670,675)	(36,442,827)
Current tax	32.00	(2,592,321)	(1,819,908)
Deferred tax	16.00	746,552	(3,443)
Net Profit / (Loss) during the year		(15,516,444)	(38,266,178)
Basic Earnings Per Share (EPS)	34.00	(7.76)	(19.13)

The annexed notes from an integral part of these accounts.

Company Secretary
Khadiza Sultana

Managing Director
Md. Hamiudul Islam

Director
Md. Shafiqul Islam

Director
Mohammad Sayeed-Ur-Rahman

Signed in terms of our separate report of even date annexed

Pear Ali FCA
Partner
Enrollment No. 0249
S.K. Barua & Co.
Chartered Accountants
DVC: 2510290249AS386227

Dated: Dhaka
26-Oct-25

Renwick, Jajneswar & Co. (BD) Ltd.
Statement of Changes in Equity
for the year ended 30 June 2025

Particulars	Share Capital (Total)	Capital Reserve	Retained Earnings	Previous Years' gratuity adjustment	Govt. Grant	Quasi Equity Loan From Govt.	Total
Balance as at 01.07.2024	20,000,000	263,592	(332,758,968)	(7,465,057)	13,700,000	100,598,002	(205,662,431)
Net Profit / (Loss) during the year	-	-	(15,516,444)	-	10,000,000	-	(5,516,444)
Balance as at 30.06.2025	20,000,000	263,592	(348,275,412)	(7,465,057)	23,700,000	100,598,002	(211,178,875)

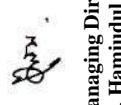
Renwick, Jajneswar & Co. (BD) Ltd.
Statement of Changes in Equity
for the year ended 30 June 2024

Particulars	Share Capital (Total)	Capital Reserve	Retained Earnings	Previous Years' gratuity adjustment	Govt. Grant	Quasi Equity Loan From Govt.	Total
Balance as at 01.07.2023	20,000,000	263,592	(294,492,790)	(8,124,499)	6,000,000	100,598,002	(175,755,695)
Net Profit / (Loss) during the year	-	-	(38,266,178)	659,442	7,700,000	-	(29,906,736)
Balance as at 30.06.2024	20,000,000	263,592	(332,758,968)	(7,465,057)	13,700,000	100,598,002	(205,662,431)

The annexed notes from an integral part of these accounts.


Company Secretary
Khadiza Sultana

Signed in terms of our separate report of even date annexed


Managing Director
Md. Hamiudul Islam

Signed in terms of our separate report of even date annexed


Director
Md. Shafiqul Islam

Mohammad Sayeed-Ur-Rahman



Director
Mohammad Sayeed-Ur-Rahman

Dated: Dhaka
26-Oct-25

Pear Ali FCA
Partner
Enrollment No. 0249
S.K. Barua & Co.
Chartered Accountants
DV/C: 2510290249AS386227



Renwick, Jajneswar & Co. (BD) Ltd.

Statement of Cash Flows

for the year ended 30 June 2025

Particulars	Amount in Taka	
	July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
A. Cash flows from operating activities:		
Collection from Sales and other Income	109,105,738	109,708,585
Payments to Suppliers and Other Expenses	(143,411,721)	(103,555,996)
Payments to and One behalf of Employees	-	-
Cash Generated From Operation	(34,305,982)	6,152,589
Financial Expenses	1,173,850	(1,148,837)
Income Tax	-	-
Net Cash used in operating activities	(33,132,132)	5,003,752
B. Cash flows from investing activities:		
Acquisition of Property, Plant & Equipment	(6,460,862)	(10,882,005)
Advances & Loans made to Other Parties	(27,433)	545,150
Net Cash provided by Investing Activities	(6,488,295)	(10,336,855)
C. Cash flows from financing activities:		
Dividend Paid	-	(65,878)
Operating Loan From Govt.	45,483,119	-
Govtment Grant	10,000,000	7,700,000
Net Cash provided by Financing Activities	55,483,119	7,634,122
Net Increase/ (Decrease) in Cash & Cash Equivalents(A+B+C)	15,862,692	2,301,019
Cash and Cash Equivalents at the beginning of the year	4,265,914	1,964,894
Cash and Cash Equivalents at the end of the year	20,128,606	4,265,914
Cash and Cash Equivalents		
Cash in Hand	394,207	70,294
Cash at Banks	19,734,399	4,195,619
	20,128,606	4,265,914
Net Operating Cash Flows Per Share :Note 35	(16.57)	2.50

The annexed notes from an integral part of these accounts.

Company Secretary
Khadiza Sultana

Managing Director
Md. Hamiudul Islam

Director
Md. Shafiqul Islam

Director
Mohammad Sayeed-Ur-Rahman

Signed in terms of our separate report of even date annexed

Pear Ali FCA
Partner
Enrollment No. 0249
S.K. Barua & Co.
Chartered Accountants
DVC: 2510290249AS386227

Dated: Dhaka
26-Oct-25



Renwick, Jajneswar & Co. (BD) Ltd.
Notes to the Financial Statements
for the year ended 30 June 2025

1.00 GENERAL:

1.01 About the Company:

Renwick, Jajneswar & Co. (BD) Limited was incorporated 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 on 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. The company's revenue depends on the sugar mills operational activities.

2.03 Regulatory Compliances

As required, Renwick, Jajneswar & 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 Act 2023
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 2012
- d) The Value Added Tax Rules 2016
- e) Securities and Exchange Commission Rules 2020
- 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
- IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS 10 Events after the Reporting period
- IAS 12 Income Taxes
- IAS 16 Properties, Plant and Equipment
- IAS 19 Employee Benefits
- IAS 23 Borrowing Costs
- IAS 24 Related Party Disclosures
- IAS 32 Financial Instruments: Presentation
- IAS 33 Earnings per Share
- IAS 37 Provisions, Contingent Liabilities and Contingent Assets

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

- IFRS 1 First time Adoption of Bangladesh Financial Reporting Standards



IFRS 7 Financial instrument: Disclosures
IFRS 9 Financial instrument
IFRS 15 Revenue from Contracts with Customers.

2.05 Measurement Bases Used in Preparing the Financial Statements

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

2.06 Functional and Presentation Currency

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

2.07 Components of the Financial Statements:

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

- a) Statement of Financial Position as at June 30, 2025.
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2025.
- c) Statement of Changes in Equity for the year ended June 30, 2025.
- d) Statement of Cash Flows for the year ended June 30, 2025.
- e) Explanatory Notes to the Financial Statements for the year ended June 30, 2025.

2.08 Reporting Period

The financial period of the company covers 1st July 2024 to 30th June 2025.

2.09 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.

2.10 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on October 26, 2025.

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 costs of bringing the assets to working conditions for its intended use. No depreciation is charged on Land & Land development. Depreciation on all other item of PPE is computed on straight line method sufficient to write off depreciable assets retired or otherwise disposal off is 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 regarding impairment test, and no such test was carried out during the year.

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

The Annual depreciation rates applicable to the principal categories are.

Building & Construction	5%
Water Installment	10%
Electrical Installment	10%
Plant & Machinery	7.50%
Lathe Machine	5%
Over Head Crane	10%
Furniture & fixture	6%
Office Equipment	10%
Transport & Vehicles	20%
Sugarcane Crusher	10%
Loose Tools & other Assets	10%
Television	10%
Renwick Park & Resort	10%
Weigh 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 FIFO. 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 and Cash 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 2024-25 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 1% 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 amounts in financial statements in accordance with the provision of IAS- 12.

3.10 Cash Flow Statement:

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

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 assumptions 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 for 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.	18,950,645	-	-	18,950,645
Thakurgaon Sugar Mills Ltd.	10,552,791	7,135,679	6,709,041	10,979,429
Setabgong Sugar Mills Ltd.	19,958,623	-	10,000,000	9,958,623
Shympur Sugar Mills Ltd.	31,638,198	3	756,000	30,882,201
Rangpur Sugar Mills Ltd.	(2,991,995)	-	23,223	(3,015,218)
Jaipurhat Sugar Mills Ltd.	(8,007,799)	11,521,367	7,510,356	(3,996,787)
Rajshahi Sugar Mills Ltd.	6,733,147	13,037,385	9,344,321	10,426,211
Natore Sugar Mills Ltd.	14,827,167	15,387,429	13,992,498	16,222,098
North Bengal Sugar Mills Ltd.	4,910,593	30,777,092	25,996,377	9,691,308
Pabna Sugar Mills Ltd.	11,396,370	-	3,000,000	8,396,370
kushtia Sugar Mills Ltd.	5,072,887	4,488	32,059	5,045,316
Carew & Co. (BD) Ltd.	(4,188,156)	26,138,087	20,324,020	1,625,911
Mobarakgang Sugar Mills Ltd.	(456,082)	12,545,674	6,749,822	5,339,770
Faridpur Sugar Mills Ltd.	37,441,046	7,834,573	5,623,930	3,9651,689
Zeal Bangla Sugar Mills Ltd.	(37,337,149)	6,737,109	6,739,552	(3,076,415)

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 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 Comparative Information and Rearrangement thereof

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial Statements and also the narrative and descriptive information when it is relevant for understanding of the current year financial statements. Previous year figure has been re-arranged whenever considered necessary to ensure comparability with the current year's presentation as per IAS-8: " Accounting Policies, Changes in Accounting Estimates and Errors"

3.18 Reason of Increase of Earning per share (EPS)

- i. Sales have been increased.
- ii. Direct labor expenses have been decreased.
- iii. Factory Overhead expense have been decreased.

3.19 Reason of decrease of operating cash flows per share (NOCFPS)

- i. Increase of payment to suppliers and other expenses.

3.20 Reason of decrease of Net Asset Value Per Share:

During the year the entity has earned net loss of Tk. 15,516,444 and increased accumulated loss as on June 30, 2025 stood at Tk. 355,740,469

- i. Trade Receivable decrease because of adjustment with Head Office & Sugar mills
- ii. Bad debt provisions made against credit sales collection. As a result, Net Asset Value Per Share has decreased by Tk. 2.76

3.21 Expenditure in Foreign Currencies:

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

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



Since-1985

S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

*A member firm of Empacta
Berlin, Germany*

Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024

4.00 Property, Plant & Equipment

A. Cost:

Opening Balance	173,598,647	162,616,642
Addition during the Year	6,460,862	10,982,005
Closing Balance	180,059,509	173,598,647

B. Accumulated Depreciation:

Opening Balance	120,082,748	117,751,020
Charged during the Year	3,404,929	2,331,728
Closing Balance	123,487,677	120,082,748

Written Down Value (A-B)

56,571,832

53,515,899

***Details are Shown in "Annexure-A"

5.00 Inventory

Finished goods	5.01	11,181,815	13,852,474
Work in Process	5.02	56,187,000	58,303,500
Stores & Spares	5.03	34,961,437	43,615,678
Crushers Spares Lying with agent	5.04	3,163,263	3,673,263
Total		105,493,515	119,444,915

5.01 Finished goods

Opening Balance	13,852,474	8,133,318
Addition during the Year	-	5,725,385
Adjustment during the Year	13,852,474	13,858,703
Closing Balance	(2,670,659)	(6,229)
	11,181,815	13,852,474

5.02 Work in Process

Opening Balance	58,303,500	61,294,500
Addition during the Year	-	600,000
Adjustment during the Year	58,303,500	61,894,500
Closing Balance	(2,116,500)	(3,591,000)
	56,187,000	58,303,500

5.03 Stores & Spares

Opening Balance	43,615,678	46,357,915
Addition during the Year	37,064,507	29,797,752
Adjustment during the Year	80,680,185	76,155,667
Closing Balance	(45,718,749)	(32,539,989)
	34,961,437	43,615,678

5.04 Crushers Spares Lying with agent

Opening Balance	3,673,263	5,659,227
Addition during the Year	-	-
Adjustment during the Year	3,673,263	5,659,227
Provision for bad debts of Stock with agent	(10,000)	(34,000)
Closing Balance	3,663,263	5,625,227
	(500,000)	(1,951,964)
	3,163,263	3,673,263



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
6.00 Trade & Other Receivables			
	Due from Crusher Agents	6.01	-
	Sundry Debtors	6.02	4,899
	Due from Sugar Mill Under BSFIC	6.03	129,832,423
	Total		129,837,321
			119,504,979
6.01 Due From Crusher Agents			
	Dis-Connected		3,037,309
	Dues Under Court Case		6,631,096
	Total Dues		9,668,405
	Provision For Bad Debts (Discount Agent)		(5,107,983)
	Provision For Bad Debts (Running Agent)		(4,560,422)
	Total		-
6.02 Sundry Debtors			
	Bangladesh Engineering Corporation		134,499
	Chittagong Steel Mills		341,658
	BIWTA		33,396
	Renewal Fee Receivable		5,100
	Mango Sale Receivable		-
	Total Dues		514,652
	Provision for doubtful Debt		(509,753)
	Total		4,899
6.03 Dues From Suger Mills Under BSFIC			
	Panchagarh Sugar Mills Ltd.		18,950,645
	Thakurgaon Sugar Mills Ltd.		10,979,429
	Setabgong Sugar Mills Ltd.		9,958,623
	Shympur Sugar Mills Ltd.		30,882,201
	North Bengal Sugar Mills Ltd.		9,691,308
	Rajshahi Sugar Mills Ltd.		10,426,211
	kushtia Sugar Mills Ltd.		5,045,316
	Carew & Co. (BD) Ltd.		1,625,911
	Mobarakgang Sugar Mills Ltd.		5,339,770
	Faridpur Sugar Mills Ltd.		39,651,689
	Natore Sugar Mills Ltd.		16,222,098
	Pabna Sugar Mills Ltd.		8,396,370
	Total Dues		167,169,571
	Provision for doubtful Debt		(37,337,149)
	Total		129,832,423
			119,500,080
7.00 Advances, Deposits and Prepayments			
	Advances	7.01	5,686,092
	Deposits	7.02	226,800
	Prepayments	7.03	10,374,573
	Total		16,287,466
			12,412,570



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024

7.01 Advances

Advance against Salary and Wages	7.01.01	28,875	370
Motor Cycle/ Bi-Cycle Loan	7.01.02	26,611	54,325
Travelling & Conveyance		16,976	15,032
Advance against Expenses/Purchases		74,647	51,966
Advance Against Supplies	7.01.03	2,043,328	1,141,660
Running Bill Paid to Sub-con. Party	7.01.04	3,495,656	3,495,656
House Building Loan	7.01.05	-	26,400
Total		5,686,092	4,785,409

7.01.01 Advance against Salary and Wages

Selim Reza Ripon, Khalashi	-	370
Tayabul Hasan, Am Acc	7,000	-
Md. Hamidul Islam, MD, RJC	21,875	-
Total	28,875	370

7.01.02 Motor Cycle/ Bi-Cycle Loans

Elias Hossain, OA Adm	-	12,673
Jafar Iqbal, CA	26,611	41,652
Total	26,611	54,325

7.01.03 Advance Against Suppliers

Linde / BOC (BD) Ltd, Khulna	682,237	682,941
Jamuna Oil Co. Ltd	115	60,867
Bismillah Enterprise	48	48
Monir Iron Store	147,109	147,109
M/S 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
Maria Electric	3,392	3,392
Fero Alo Co.	34,967	34,967
Imran Hardware	10,778	10,778
M/S Sujana Hardware	8,551	8,551
Bangladesh Insu. & Sanetary (BISIF)	603	603
Sami Computer, Kushtia	3,450	3,450
M/S Rahim Steel Mills Ltd.	999,705	44,141
Mamun Motor Workshop, Kst	225	225
Saver refactories Dhaka	116	116
BSRM	3,499	-
BRB Cable	(145)	-
Metro Motors	4,205	-
Total	2,043,328	1,141,660



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
7.01.04	Running Bill Paid to Sub-con. Party		
	M/S Modern Steel Engineering.	3,495,656	3,495,656
	Total	3,495,656	3,495,656
7.01.05	House Building Loan		
	MD. Rakibul Islam, AM (Com)	-	26,400
		-	26,400
7.02	Deposits		
	Security Deposit	226,800	226,800
	Total	226,800	226,800
7.03	Prepayments		
	VAT Current A/C	10,374,573	7,400,361
	Total	10,374,573	7,400,361
8.00	Advance Income Tax		
	Opening Balance	4,588,956	3,590,424
	Addition during this year	2,592,321	1,819,908
		7,181,277	5,410,332
	Last Years' Adjustment	(1,819,908)	(821,376)
	Closing Balance	5,361,369	4,588,956
9.00	Cash and cash equivalents		
	Cash in Hand	394,207	70,294
	Cash at Bank	19,734,399	4,195,619
	Total	20,128,606	4,265,914
9.01	Cash at Bank		
	Sonali Bank Ltd., Kushtia Br. A/C no-3017133003089	10,898,339	2,156,103
	Rupali Bank Ltd., Kushtia Br. A/C no-3160020002959	8,820,011	2,022,183
	Sonali Bank Ltd.,Cor. Br,Dhaka A/C no-1617033017533	-	-
	Basic Bank Ltd. Kushtia A/C no-3610-01-0006756	16,050	17,334
	Total	19,734,399	4,195,619



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024

10.00 Share Capital

Authorized Capital: Tk.200,000,000

20,000,000 Ordinary Shares @ Tk.10.00 each.	200,000,000	200,000,000
	200,000,000	200,000,000

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
	20,000,000	20,000,000

Paid-up Capital and are classified as follows:

Classification	No. of Share	In Percentage	Face value (Tk)	Face value (Tk)
General Public	702,577	35.13%	10.00	7,025,770
BSFIC/Govt.	1,020,000	51.00%	10.00	10,200,000
Institute	277,423	13.87%	10.00	2,774,230
Total :	2,000,000	100%		20,000,000

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
1435	Up to 500 Share	104,562	5.23%
96	501 Shares to 5000 Shares	117,329	5.87%
6	5,001 Shares to 10,000 Shares	40,344	2.02%
2	10,001 Shares to 20,000 Shares	21,628	1.08%
1	20,001 Shares to 30,000 Shares	25,502	1.28%
1	30,001 Shares to 40,000 Shares	30,980	1.55%
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	588,628	29.43%
1	1,000,001 Shares to 2,000,000 Shares	1,020,000	51.00%
1547		2,000,000	100%



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
11.00	Retained Earnings		
	Opening Balance	(340,224,025)	(302,617,289)
	Profit after Tax	(15,516,444)	(38,266,178)
	Prior year adjustment	-	659,442
	Closing Balance	(355,740,469)	(340,224,025)
12.00	Quasi Equity Loan From Govt		
	Quasi Equity Loan From Govt.	100,598,002	100,598,002
	Total	100,598,002	100,598,002
	This has arisen as per Vender's Agreement Dated 25-09-1988		
13.00	Government Grant		
	Opening Balance	13,700,000	6,000,000
	Addition during the year	10,000,000	7,700,000
	Closing Balance	23,700,000	13,700,000
14.00	Capital Reserve:		
	Capital Reserve	263,592	263,592
	Closing Balance	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)	5,023,620	5,023,620
	ADP Local Currency Loan (BMRE)	16,900,000	16,900,000
	Interest Payable (China Credit)	8,397,348	8,095,931
	Interest Payable on ADP Loan (BMRE)	50,611,100	49,766,100
	Operating Loan From Govt.	45,483,119	-
	Total:	126,415,187	79,785,651
15.01	Foreign Currency Loan (China Credit)		
	Foreign Currency Loan (China Credit)	5,023,620	5,023,620
	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.		
15.02	ADP Local Currency Loan (BMRE)		
	ADP Local Currency Loan (BMRE)	16,900,000	16,900,000
	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	8,095,931	7,794,514
	Interest during the Year	301,417	301,417
	Closing Balance	8,397,348	8,095,931
	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	49,766,100	48,921,100
	Interest during the Year	845,000	845,000
	Closing Balance	50,611,100	49,766,100
	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.		
15.05	Operating Loan From Govt.		
	Opening balance	-	-
	Addition during the year	45,483,119	-
	Closing Balance	45,483,119	-
16.00	Deferred Tax Liability		
	Opening Balance	1,849,317	1,845,874
	Deferred Tax Expense/ (Income)	(746,552)	3,443
	Closing Balance	1,102,765	1,849,317



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
****Details shown in Annexure-B.			
17.00	Un-Paid Dividend		
	Opening Balance	-	77,750
	Paid during the year	-	(77,750)
	Closing Balance	-	-
18.00	Liability For Goods		
	Creditors for Goods of Sugar Mills	18.01	1,245,994
	Creditors for Goods of Sub-Contract	18.02	289,833
	Creditors for Goods of Others	18.03	18,057,967
	Creditors of Suger Mills Under BSFIC	18.04	10,088,420
			29,682,214
			38,297,266
18.01	Creditors for Goods of Sugar Mills		
	Creditors for Goods of Sugar Mills		4,245,994
	Adjustment during the year		(3,000,000)
	Closing Balance		1,245,994
			4,245,994
18.02	Creditors for Goods of Sub-Contract		
	Creditors for Goods of Sub-Contract		289,833
	Closing Balance		289,833
			289,833
18.03	Creditors for Goods of Others		
	Opening Balance		19,687,674
	Addition during the year		2,834,524
			22,522,198
	Adjustment during the year		(4,464,231)
	Closing Balance		18,057,967
			19,687,674
18.04	Creditors of Suger Mills Under BSFIC		
	Rangpur Sugar Mills Ltd.		3,015,218
	Jaipurhat Sugar Mills Ltd.		3,996,787
	Zeal Bangla Sugar Mills Ltd.		3,076,415
			10,088,420
			14,073,765
19.00	Liability For Expense		
	Sundry Accrued Expenses	19.01	6,657,134
	Outstanding Gratuity Bill	19.02	32,975,742
	Provision For Incidental Charges Payable to Agents		548,171
	Total		40,181,049
			48,899,872
19.01	Sundry Accrued Expenses		
	BMRE erection Charges		1,378,000
	Audit Fee Provision		115,000
	Provision For Legal Advisor Fees		134,485
	Casual Salary and Wages		839,345
	Dhaka stock Exchange Membership		15,000
	Roller Groving Bill Of KSM		242,550
	Revenue Stump		32,370
	Jahidul Islam, Asst. Welder		3,434
	Workers OT Bill		1,077,481
	Outstanding Board Meeting		98,700
	Motiar Rahman, Sk		3,272
	Ilias Hossain, OA		1,425
	Md. Abdur Rashid , IT Adviser		10,200
	GM Abdul Aowal, AAO		562
	TSL Commission Payable		79,020
	Babli Sarkar, AM (Mach)		215
	Ali Hossain, Molder		2,448
	Md. Giash Uddin, AM(Mach)		605
	Delower Hossain, Turner		150
	Abdur Rashid Ex MD, RJC		2,548,972
	Prokolpo Discount		44,438
	Raju Ahmed, Manager mech		8,466
	Akter kamal, OA		-
	Badsha Alamgir, Computer Operatior		-
	Mahbubul Alam, Girjanath Road, Kustia		-
	Robil islam, Khalashi		44
	Goljer Hossen, Fitter		498



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Hasan Mahbub Jwel, DM Mech	5,844	
	Abu Wahab, Cashier	3,981	
	MM Enterprise	10,630	
	Total	6,657,134	6,286,842

19.02 Outstanding Gratuity Bill

Md. Monohar Ali, Ex Driver	-	511,621
Md. Abdur Razzak, Ex Driver	-	892,645
Md.Omar Ali, Ex Mechanist	-	275,877
Md.Thoidul Islam, Ex. Acc.Asistant	-	246,920
Md.Rafik Uddin, Ex.Turnar	729	729
Md.Arif Uddin, Ex Molder	-	385,383
Md. Nur Islam, Ex Molder	20	20
Md.Yeakub Ali, Ex.Habilde	-	520,405
Md.Abdul Karim Shake, Machanick	1	1
Late Abdul Khalek, Kahlashi	-	62,070
Yead Ali, Ex. Porter	-	718,267
Robzel Hossain, Ex. Blacksmith	-	680,765
Korban ALi-1, Ex. Moulder	250,946	756,392
Hasmot Ali, Ex. Welder	208,102	627,268
Abdur Rahman, Ex. Moulder	203,254	612,655
Late Badar Uddin, Fitter	134,274	409,044
Murad Ali, Ex. Turner	268,099	808,089
Adal Uddin, Ex. Molder	290,527	875,684
Idris Ali, Welder	216,177	681,772
Minaj Rahman, Foreman	430,547	1,297,686
Abdur Rasid, Turner	347,209	864,751
Tofazzel Hossain, F.P. Mechanic	389,520	942,983
Mohor Ali, Mechanist	320,020	774,745
Motiar Rahman, Moulder	210,664	634,986
Asadul Islam, Time Keeper	-	80,288
Altaf Hossain, Crane Operator	270,070	653,828
Golger Hossain, Ex. Turner	325,492	787,990
Soro, Patern Maker	374,595	906,855
Ranjit Kumar Biswas, Ex. Forman	497,129	1,203,478
Md. Amim Uddin, Ex. Tuck Helper.	379,206	918,018
Shahidul Islam,Ex. Mechanics	325,552	717,293
Abdul Karim, Ex Machinist	229,161	512,526
Md. Bozlar Rahman, Ex. Moulder	210,528	477,634
Joinal Abedin, Ex. Moulder	225,833	506,293
Delowar Hossain, Turner	468,926	1,033,165
Harez Ali, Plamber	370,556	816,444
Md. Rejon Ali, Mechanic	742,632	1,119,876
Abul Hossain, Asst. Fitter	469,848	708,539
Afaz Uddin, Peon	637,114	960,761



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Delower Hosain, Guest House Cook	755,242	1,138,890
	Shoful Alam, Khalasi	732,082	1,103,967
	Monohor Ali, Molder	862,500	1,300,628
	Nazrul Islam, Peon	840,376	1,267,265
	Kiamot Ali, Ex Mechanist	965,312	1,455,660
	Atiar Rahman, Ex Habilddar	900,916	1,183,274
	Md. Year Ali, Mechanic	706,076	940,523
	Md. Shoful Islam, Weigh Bridge Mechanic	738,316	969,720
	Monojit Kumar Bashu, Ex Welder	1,275,783	1,604,492
	Bikas Chandra Chakrabarti, Ex turner	1,207,829	1,519,031
	Ashadul Haque, Ex Welder	1,276,434	1,605,311
	Yead Ali, Ex. Hamarman	1,118,766	1,407,025
	Abu Taleb, Ex Plamber	1,236,701	1,555,342
	Ranjit Kumar Biswas, Ex. Turner	29,984	29,984
	Md. Ilias Hossain, OA	1,896,577	-
	Kanai, Suiper	1,440,995	-
	Md. Helal Uddin, Turner	1,931,128	-
	Md. Abu Diat, Molder	1,810,525	-
	Md. Lokman Hossain, Molder	1,251,751	-
	Md. Shahadot Hossain, Mechanist	1,304,168	-
	Sheikh Ali Ahmed, Foreman	1,897,551	-
	Total	32,975,742	42,064,857



Note No.	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
20.00	Liabilities for Other Finance		
	Security Deposited by the Agents	20.01	544,729
	Security Deposited by the Suppliers	20.02	10,202,586
	Mosque Fund		22,065
	Advance Deposit against Order		20,300
	Officers Association		4,620
	Bangladesh Engineering Works		-
	Officers & Ladies Club		(48,425)
	Provident Fund	20.03	26,773,495
	Salary Payable		5,991,794
	Union Subscription		45,743
	Suppliers Income Tax & VAT Deduction	20.04	8,583,125
	Subcontractors Bill Payable		20,425,256
	Canteen Bill		2,680
	Welfare Fund		438,084
	Total		73,006,052
20.01	Security Deposited by Agents		
	Renwick Unit		345,658
	Jajneswar Unit		199,071
	Total		544,729
20.02	Security Deposited by the Suppliers		
	Suppliers		4,377,306
	Sub-Contractor		5,825,280
	Total		10,202,586
20.03	Provident Fund		
	BSFIC Officers & Employees P. F. Trust		1,864,399
	Renwick & Co. Ltd. Employees P.F. Trust		24,909,096
	Total		26,773,495
20.04	Suppliers Income Tax & VAT Deduction		
	Opening Balance		9,791,047
	Addition during the year		3,691,227
	Adjustment during the year		13,482,274
	Closing Balance		13,666,472
			(4,899,149)
			(3,875,425)
			8,583,125
			9,791,047

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



21.00 Bangladesh Welfare Foundation

Opening Balance

Adjustment during the year

Closing Balance

		56,175
		(56,175)
		-

22.00 Workers Profit Participation Fund

Workers Profit Participation Fund

Closing Balance

		2,303
		2,303

23.00 Leave Pay & Gratuity

Opening Balance

Addition during the year

Adjustment during the year

Closing Balance

		76,618,514
		8,018,523
		84,637,037
		(16,755,345)
		67,881,692
		75,673,940
		9,563,210
		85,237,150
		(8,618,636)
		76,618,514

23.01 Addition of Leave Pay & Gratuity

Manufacturing Account

Trading Account

		6,562,716
		1,455,807
		8,018,523
		7,874,822
		1,688,388

24.00 BSFIC Current Account

Opening Balance

Addition during the year

Adjustment during the year

Closing Balance

		158,231,991
		54,929,209
		213,161,200
		(44,472,356)
		168,688,844
		7,519,614
		182,239,180
		(24,007,189)
		158,231,991

25.00 Inter-Project & Others

Inter-Project & Others

Closing Balance

		20,238,158
		20,238,158

26.00 Provision For Tax

Opening Balance

Addition during the year

Adjustment during the year

Closing Balance

		16,888,307
		2,592,321
		19,480,628
		(1,819,908)
		17,660,720
		1,819,908
		17,709,683
		(821,376)
		16,888,307



Year wise provision for Tax are given below

Assessment year	Tax Provision	Paid/Adjusted	Balance
1990-1991	660,370	660,370	-
1991-1992	5,783,719	2,539,630	3,244,089
1992-1993	3,465,779	-	3,465,779
1993-1994	1,708,085	-	1,708,085
1995-1996	4,188,739	-	4,188,739
1996-1997	1,373,986	-	1,373,986
1997-1998	1,075,385	-	1,075,385
1998-1999	1,611,065	-	1,611,065
2008-2009	2,746,716	2,746,716	-
2009-2010	3,068,239	3,068,239	-
2010-2011	6,531,939	6,531,939	-
2017-2018	2,779,294	2,779,294	-
2018-2019	3,537,256	3,537,256	-
2019-2020	2,808,783	2,808,783	-
2020-2021	1,097,046	1,097,046	-
2021-2022	1,033,002	1,033,002	-
2022-2023	1,936,661	1,936,661	-
2023-2024	821,376	821,376	-
2024-2025	1,819,908	1,819,908	-
2025-2026	2,592,321		2,592,321
Grand Total	50,639,669	31,380,220	19,259,449

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, 2022-23, 2023-2024 & 2024-2025.



Note No.	Particulars	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
27.00	Revenue		
	Sales	102,669,469	41,114,828
	VAT	(13,259,851)	(4,446,172)
		89,409,618	36,668,656
	Other Sale without VAT		
	Sales of Sub-Contract Item	3,103,888	5,947,067
	Total	92,513,506	42,615,723
28.00	Cost of Goods Sold		
	Materials Consumed	28.01 24,311,136	10,055,080
	Direct Labor	28.02 27,425,610	29,332,079
	Factory Overhead	28.03 17,897,327	19,054,470
	Cost of Production	69,634,073	58,441,628
	Work - in Process (Opening)	58,303,500	61,294,500
	Work - in Process (Closing)	(56,187,000)	(58,303,500)
		71,750,573	61,432,628
	Finished Goods (Opening)	13,852,474	8,133,318
	Finished Goods (Closing)	(11,181,815)	(13,852,474)
	Cost of Goods Sold	74,421,232	55,713,472
28.01	Materials Consumed		
	Cust Iron Scarp	1,494,570	904,222
	Pig Iron	1,980,483	1,537,569
	Tin Ingot	1,123,259	713,234
	M.S. Shaft/ Angle/ M.S. Rod	438,052	479,298
	M.S. Plate	14,346,220	1,377,965
	Brass Scarp/ Brass Dust	5,200	-
	Copper Scarp/ Copper Chur	900,080	1,800,645
	Other Raw Materials	2,161,812	1,072,751
	Other Consumable Materials	651,633	941,988
	Scrap Cheip Labour Bill	135,059	-
	Loading/Unloading Bill Paid	536,625	115,468
	Rolar Dechelling Labor Bill	538,144	496,411
	Total	24,311,136	10,055,080
28.02	Direct Labor		
	Basic Salaries & Wages	10,305,001	11,528,083
	Medical Allowance	880,108	1,021,855
	Provident Fund Contribution	1,338,060	1,150,511
	Overtime	869,944	187,971
	Leave Pay & Gratuity	3,221,460	4,406,286
	Bonus	1,500,138	2,064,078
	House Rent Allowance	4,859,392	5,431,736
	Tiffin Allowance	117,861	136,244
	Washing Allowance	58,930	68,123
	Education Allowance	261,234	306,439



Note No.	Particulars	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
	Night Allowance	13,990	20,430
	Routing Shift Allowance	16,190	20,700
	Casual Wages	3,608,430	2,582,008
	Motor Cycle/Bi-Cycle Allowance	2,700	3,600
	Charge Allowance	19,080	18,000
	Risk Allowance	250,024	272,494
	Conveyance Allowance	103,068	113,522
	Total	27,425,610	29,332,079
28.03	Factory Overhead		
	Fuel & Power	4,860,332	4,464,486
	Electricity bill 98%	1,984,849	1,731,265
	Depreciation	2,756,894	1,588,790
	Repair & Maintenance	3,151,123	2,675,587
	Employee Cost	5,144,129	8,594,342
	Total	17,897,327	19,054,470
28.03.01	Employee Cost		
	Basic Salaries & Wages	1,964,390	4,051,306
	Medical Allowance	144,339	185,764
	Provident Fund Contribution	189,916	337,471
	Leave Pay & Gratuity	676,620	1,620,912
	Bonus	505,176	487,558
	House rent Allowance	768,613	1,402,091
	Tiffin Allowance	19,246	14,827
	Washing Allowance	9,623	7,413
	Education Allowance	43,500	44,133
	Motor Cycle / Bi-Cycle Allowance	2,100	-
	Casual Salary	569,163	241,856
	Overtime bill paid (Staff)	234,382	15,759
	Special Allowance	17,061	185,252
	Total	5,144,129	8,594,342
29.00	Administrative Expenses		
	Salary and Allowance	25,992,422	22,444,099
	Director's Fee	230,000	210,000
	Audit Fee	133,000	115,000
	A.G.M. Expense	161,600	143,000
	Repair & Maintenance	395,353	373,829
	Training Expenses	99,122	23,702
	Printing & Stationery	251,632	280,897
	Advertisement & Publicity	947,361	782,555
	Selling & Distribution Expense	411,865	296,550
	Insurance Premium	1,014,625	557,497
	BSFIC Overhead Charges	204,014	169,079
	Traveling & Conveyance	741,407	575,161
	Postage & Telephone	91,905	72,969
	Legal & Professional Fees	19,895	162,470
	Rent, Rates & Taxes	562,206	704,227
	Entertainment Expense	248,351	234,012
	Subscription & Donation	5,000	5,000
	Books & Periodicals	26,440	43,028



Note No.	Particulars	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
	Stock Exchange Membership Fee & Other Cost	91,000	91,000
	Miscellaneous Expense	167,010	110,800
	Bad debts	500,000	500,000
	Staff Welfare Expense	87,125	85,000
	Electricity bill- 2%	40,507	35,332
	Park Operation Cost	510,039	615,530
	Depreciation	648,035	742,939
	Total	33,579,914	29,373,676
29.01	Salary and Allowance		
	Basic Salaries & Wages	10,420,119	9,049,999
	Medical Allowance	529,836	531,061
	House Rent Allowance	3,057,305	2,559,829
	Tiffin Allowance	49,019	53,971
	Education Allowance	206,736	204,900
	Provided Fund Contribution	851,904	719,324
	Leave Pay & Gratuity	3,559,644	3,050,870
	Recreation Allowance	559,380	410,760
	Washing Allowance	12,757	13,200
	Casual salary	4,559,832	3,541,858
	Bonus	1,481,720	1,745,290
	Bangla New Year Bonus	167,428	65,773
	Special Allowance	536,742	497,264
	Total	25,992,422	22,444,099
30.00	Miscellaneous Income		
	Scarps sales	-	3,084,906
	Tender Form Sales	96,000	92,000
	Other Income	79,200	-
	Tree League Money Received	60,900	72,600
	Haman Dista & Ganiy Spares	89,647	75,024
	Renewal Fee	-	30,245
	Sales Renwick Binodon Park ticket	2,569,140	3,207,130
	Security Forfeiture	95,929	-
	Total	2,990,816	6,561,906
31.00	Financial Expense		
	Bank Charges	27,433	2,420
	Interest on Long Term Loan	1,146,417	1,146,417
	Total	1,173,850	1,148,837
32.00	Current Tax Charge		
	Profit before Tax	(13,670,675)	(36,442,827)
	Accounting base depreciation	3,404,929	2,331,728
	Tax base depreciation	2,331,728	4,902,098
	Taxable Profit for Current Tax	(12,597,474)	(39,013,197)
	Applicable Tax Rate	22.50%	22.50%
	Current Tax Expenses	(2,834,432)	(8,777,969)



Note No.

Particulars

Amount in Taka

July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
102,669,469	41,114,828
3,103,888	5,947,067
2,569,140	3,207,130
2,990,816	3,354,776
111,333,313	53,623,801
1.00%	0.60%
1,113,333	321,743
2,592,321	1,819,908
2,592,321	1,819,908

Sales

Sales Of Sub-Contract Item

Sales Renwick Binodon Park ticket

Miscellaneous Income

Taxable Income for Current Tax

Minimum Tax Rate

Minimum Tax

Advance Tax Paid

Current Tax Expenses

33.00 Net Asset Value Per Share

Total Assets

Total Liabilities

Net Assets Value

Number of ordinary shares during the year

Net Asset Value Per Share

333,680,109	313,733,232
(544,858,984)	(519,395,663)
(211,178,875)	(205,662,431)
2,000,000	2,000,000
(105.59)	(102.83)

34.00 Earning Per Share

Profit after Tax

Number of ordinary shares during the year

Weighted average no. of shares outstanding

Earning Per Share

(15,516,444)	(38,266,178)
2,000,000	2,000,000
2,000,000	2,000,000
(7.76)	(19.13)

35.00 Net Operating Cash Flows Per Share

Net Cash inflow / (outflow) from Operating Activities

Number of ordinary shares during the year

Net Operating Cash Flows Per Share

(33,132,132)	5,003,753
2,000,000	2,000,000
(16.57)	2.50

36.00 Cash Flows from Operating Activities (Indirect Method)

Profit before Tax

Financial Expenses

Depreciation Expenses

Increase/Decrease in Inventories

Increase/Decrease in Trade and Other Receivables

Increase/Decrease in Advances, Deposits and Prepayments

Increase in advance income Tax

Increase/Decrease in Liability For Goods

Increase/Decrease in Liability For Expense

Increase/Decrease in Liabilities for Other Finance

Increase/Decrease in Bangladesh Welfare Foundation

Increase/Decrease in Provision for Leave Pay & Gratuity

Increase/Decrease in BSFIC Current Account

Increase/Decrease in Operating Loan From Government

Cash Generated from Operations

Tax paid

Non cash adjustment for sales

Financial Expenses

Net Cash Inflow / (Outflow) from Operating Activities

(13,670,675)	(36,442,827)
1,173,850	1,148,837
3,404,929	2,331,728
13,951,400	2,000,045
(10,332,343)	62,020,403
(3,874,896)	289,581
(2,592,321)	(1,819,908)
(8,615,053)	(2,861,871)
(8,718,823)	(299,030)
(5,578,232)	(5,764,029)
-	(56,175)
(8,736,822)	944,574
10,456,853	(16,487,575)
(33,132,132)	5,003,753

37.00 Other Disclosures

Production Capacity

(i) Installed: (M.Ton)

(-) Casting

Machinery Conversion

(ii) Production in: (M.Ton)

562	562
579	579
1,141	1,141



Note No.	Particulars	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
	(-) Casting	224.80	204.92
	Machinery Conversion	429.45	293.34
		654	498

(iii) % of Utilization

(-) Casting	40.00	36.46
(-) Machinery Conversion	74.17	50.66
	114	87

Human Resources

(i) No of Officers Employed	12	12
(ii) No of Staff Employed	27	27
(iii) No of Worker Employed	53	53
	92	92

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 Liable	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

39.00 Related Party Disclosures

As per IAS 24 Related Party Disclosures, Parties are considered to be related if one of the party has the ability to control the other party or exercise significant influence over the other party in making financial operating decision.



Note No.	Particulars	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024

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

- a) Short-term employee benefits paid BDT 10,23,827 to the Managing Director as remuneration and paid Tk. 230,000 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) Disclosure about appointment and re-appointment of Board of Directors

Name of the Director & Position	Joining Date	Other Engagement
Dr. Lipika Bhadra	28.10.2024	Not engaged with other Organization
Md. Maniruzzaman Miah	28.10.2024	Not engaged with other Organization
Afroza Begum Parul	28.10.2024	Not engaged with other Organization
A.T.M Kamrul Islam Tang	22.12.2024	Not engaged with other Organization
Md. Abul Kalam Azad	22.12.2024	Not engaged with other Organization
Azharul Islam	22.12.2024	Not engaged with other Organization
Muhammad Abul Hossain	28.01.2025	Not engaged with other Organization
Mohammad Sayeed-Ur-Rahman	29.04.2025	Not engaged with other Organization
Md. Hamidul Islam	29.04.2025	Not engaged with other Organization

iii) Attendance Status of Director in Board Meetings

During the year ended 30th June, 2025, four (4) board meetings were held. The attended status of all meetings are as follows :

Name of the Director	Meeting Held	Attendance
1. Dr. Lipika Bhadra (Chairman)	4	4
2. A.T.M Kamrul Islam Tang (Nominated Director)	2	2
3. Mohammad Sayeed-Ur-Rahman (Nominated Director)	1	1
4. Md. Ataur Rahman Khan (Nominated Director)	1	1
5. Md. Shahidul Karim (Nominated Director)	2	2
6. Md. Shafikul Islam (Nominated Director)	4	4
7. Md Ali Hayder Chowdhury FCMA (Independent Director)	4	4
8. M. Nurul Alam FCS (Independent Director)	4	4
9. Md. Mahmudul Haque (Nominated Director)	4	4
10. Muhammad Abul Hossain (Managing Director)	1	1
11. Md. Hamidul Islam (Managing Director)	1	1

Renwick, Jajneswar & Co. (BD) Ltd.
 Schedule of Property, Plant & Equipment
 For the year ended June 30, 2025

Particulars	Cost			Rate (%)	Opening balance as at July 01, 2024	Charged during the year	Depreciation	Closing Balance as at June 30, 2025	Written down value as at June 30, 2025	Amount in Taka
	Opening balance as at July 01, 2024	Addition during the year	Balance as at June 30, 2025							
Land	27,848,400		27,848,400							27,848,400
Building & Other Construction:										
Factory building	21,542,124	-	21,542,124	5%	20,980,543	185,020	-	21,165,562	376,562	
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 (BMRE)	637,844	-	637,844	5%	637,843	-	-	637,843	1	
Boundary Wall at East side	2,050,518	-	2,050,518	5%	386,932	102,526	-	489,458	1,561,060	
Other building	2,817,865	-	2,817,865	5%	1,457,905	82,813	-	1,540,719	1,277,146	
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	3,597,646	-	3,597,646	10%	2,133,865	10,141	-	2,144,006	1,453,640	
Electrical Installation(BMRE)	2,499,050	-	2,499,050	10%	2,499,049	-	-	2,499,049	1	
Plant & Machinery:										
Factory Plant & Machinery	28,041,560	-	33,002,423	7.5%	25,257,468	826,648	-	26,084,116	6,918,307	
Plant & Machinery(BMRE)	23,024,114	-	23,024,114	7.5%	23,024,113	-	-	23,024,113	1	
Lathe Machine	15,112,767	-	15,112,767	5%	11,478,968	220,391	-	11,699,359	3,413,408	
Over Head Crane	1,732,615	-	1,732,615	10%	1,732,614	-	-	1,732,614	1	
Sugarcane Crushers	4,191,980	-	4,191,980	10%	3,337,461	170,904	-	3,508,365	683,615	
Weigh Bridge	1,470,000	-	1,470,000	7.5%	993,150	110,250	-	1,103,400	366,600	
Loose Tools:	298,719	-	298,719	10.0%	298,718	-	-	298,718	1	
Dynamic Balancing machine	10,482,005	1,499,999	11,982,004	10.0%	-	1,048,201	-	1,048,201	10,933,804	
Furniture, Fixture & Office Equip.										
Furniture & Fixture	432,054	-	432,054	6%	369,190	7,185	-	376,374	55,680	
Furniture & Fixture(BMRE)	118,356	-	118,356	6%	118,355	-	-	118,355	1	
Office Equipments	1,297,432	-	1,297,432	10%	1,139,731	70,054	-	1,209,785	87,647	
Transport & Vehicles:										
Truck	2,935,700	-	2,935,700	20%	2,935,699	-	-	2,935,699	1	
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. Ton pickup	1,041,575	-	1,041,575	20%	1,041,574	-	-	1,041,574	1	
Television	105,480	-	105,480	10%	80,639	6,210	-	86,849	18,631	
Sundry Assets	187,310	-	187,310	10%	162,759	4,910	-	167,669	19,641	
Renwick Park And Resort	5,371,495	-	5,371,495	10%	3,357,184	537,149	-	3,894,334	1,477,161	
Miscellaneous Assets	276,071	-	276,071	10%	173,027	22,527	-	195,554	80,517	
Total	173,598,647	6,460,862	180,059,509	-	120,082,750	3,404,929	-	123,487,678	56,571,832	
Total (2023-2024)	162,616,642	10,982,005	173,598,647	-	117,751,021	2,331,728	-	120,082,750	53,515,899	

Renvick, Jajneswar & Co. (BD) Ltd.
Schedule of Property, Plant & Equipment (Tax Base)
For the year ended June 30, 2025

Annexure-A

Particulars	Cost			Rate (%)	Opening balance as at July 01, 2024	Addition during the year	Balance as at June 30, 2025	Charged during the year	Depreciation	Closing Balance as at June 30, 2025	Written down value as at June 30, 2025	Amount in Taka
Land	27,848,400				27,848,400	-		-		-		27,848,400
Building & Other Construction:												-
Factory building	21,542,124				21,542,124	10%	7,708,110	10%	20,980,543	370,039	21,350,582	191,542
Factory building(BMRE)	7,708,110								7,708,109	-		
Residential building	6,369,800				6,369,800	5%		6,369,799	-		6,369,799	1
Residential building (BMRE)	637,844								637,843		637,843	1
Boundary Wall at East side	2,050,518				2,050,518	5%			386,932	102,526	489,458	1,561,060
Other building	2,817,865				2,817,865	5%		1,457,905	82,813	1,540,719	1,277,146	
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	3,597,646				3,597,646	10%		2,133,865	10,141		2,144,006	1,453,640
Electrical Installation(BMRE)	2,499,050				2,499,050	10%		2,499,049	-		2,499,049	1
Plant & Machinery:												-
Factory Plant & Machinery	28,041,560				4,960,863		33,002,423	20,00%	25,257,468	2,204,395	27,461,863	5,540,560
Plant & Machinery(BMRE)	23,024,114						23,024,114	20,00%	23,024,113		23,024,113	1
Lathe Machine	15,112,767				15,112,767	20,00%	11,478,968		881,564		12,360,532	2,752,235
Over Head Crane	1,732,615				1,732,615	20,00%	1,732,614		-		1,732,614	1
Sugarcane Crushers	4,191,980				4,191,980	20,00%	3,337,461		341,808		3,679,269	512,711
Weight Bridge	1,470,000				1,470,000	20,00%	993,150		294,000		1,287,150	182,850
Loose Tools:	298,719				298,719	20,00%	298,718		-		298,718	1
Dynamic Balancing machine	10,482,005				1,499,999		11,982,004	20,00%	-	2,795,201		9,186,803
Furniture, Fixture & Office Equip.												-
Furniture & Fixture	432,054				432,054	10%	369,190	11,975			381,164	50,890
Furniture & Fixture(BMRE)	118,356				118,356	10%	118,355	-			118,355	1
Office Equipments	1,297,432				1,297,432	10%	1,139,731		70,054		1,209,785	87,647
Transport & Vehicles:												-
Truck	2,935,700				2,935,700	20%	2,935,699	-			2,935,699	1
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.Ton pickup	1,041,575				1,041,575	20%		1,041,574	-		1,041,574	1
Television	105,480				105,480	20%	80,639	12,420	93,059		12,421	
Sundry Assets	187,310				187,310	20%	162,759		9,820		172,579	14,731
Renvick Park And Resort	5,371,495				5,371,495	20%	3,357,184		1,074,299		4,431,483	940,012
Miscellaneous Assets	276,071				276,071	20%	173,027		45,054		218,081	57,990
Total	173,598,647	6,460,862	180,059,599		120,082,750		8,306,109				128,398,858	51,670,651



Renwick, Jajneswar & Co. (BD) Ltd.

Schedule of Deferred Tax

for the year ended 30 June, 2025

Annexure-B

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

Amount in Taka	
30.06.2025	30.06.2024

Opening Balance	1,849,317	1,272,828
Increase/Decrease of Deferred Tax Liability	(746,552)	576,489
Deferred Tax Liability/Assets	1,102,766	1,849,317

Amount of Financial Position	Tax Base Amount	Temporary Differences
---------------------------------------------	------------------------	------------------------------

At 30 June, 2025

Property, plant & equipment (Except land)	56,571,832	51,670,651	4,901,181
Net Temporary Differences	56,571,832	51,670,651	4,901,181
Applicable Tax Rate			22.50%
Deferred Tax Liability/Assets			1,102,766

At 30 June, 2024

Property, plant & equipment (Except land)	53,515,898	44,269,311	9,246,587
Net Temporary Differences	53,515,898	44,269,311	9,246,587
Applicable Tax Rate			20.00%
Deferred Tax Liability/Assets			1,849,317

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..... ঠিকানা.....

রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লিমিটেড এর শেয়ারহোল্ডার হিসেবে ১৫-১২-২০২৫ তারিখে ডিজিটাল প্লাটফর্ম লিংক : <https://renwickja37.hybridagmbd.net> এর মাধ্যমে অনুষ্ঠিতব্য কোম্পানির ৩৭তম বার্ষিক সাধারণ সভায় এবং পরবর্তী মূলতবি সভায় আমরা/আমাদের পক্ষে ভোট প্রদানের প্রতিনিধি নিযুক্ত করলাম।

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

বিঃ দ্রঃ

(১) একজন সদস্য যিনি বার্ষিক সাধারণ সভায় উপস্থিত হওয়ার যোগ্য, তিনি তাঁর পক্ষে উপস্থিত থাকার জন্য এবং ভোট দেওয়ার জন্য একজন প্রতিনিধি নিযুক্ত করার ও যোগ্য প্রতিনিধি নিযুক্তির পত্র অবশ্যই সদস্যের স্বাক্ষর অথবা তাঁর নিকট হতে লিখিতভাবে যথাযথ ক্ষমতা প্রাপ্ত অ্যাটর্নি 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 কোনো কোম্পানি বা করপোরেশনের হয় সে ক্ষেত্রে এর কমন সিল (যদি থাকে) প্রতিনিধি পত্রে দিতে হবে। এ পত্র এবং তৎসহ “পাওয়ার অব অ্যাটগি” যার বলে উক্ত “প্রতিনিধি পত্র” সহি করা হয়েছে মোটারি 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

৩৭ তম বার্ষিক সাধারণ সভা

তারিখ: ১৫ ডিসেম্বর ২০২৫, সময়: বিকাল ৩: ০০ ঘটিকা

ডিজিটাল প্লাটফর্ম লিংক : <https://renwickja37.hybridagmbd.net>

হাজিরা পত্র

আমি ১৫-১২-২০২৫ তারিখে অনুষ্ঠিতব্য রেণউইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি. এর ৩৭তম বার্ষিক সাধারণ সভায় আমার উপস্থিতি লিপিবদ্ধ করলাম।

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

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

প্রতিনিধির নাম..... স্বাক্ষর.....



জিল বাংলা সুগার মিলস্ লিমিটেড দেওয়ানগঞ্জ, জামালপুর।

রেণ্টেইক, যজ্ঞেশ্বর অ্যান্ড কোং (বিডি) লি.এর
৩৭ তম বার্ষিক সাধারণ সভার
সফলতা কামনা করছি।



উন্নতমানের আখের চাষ করুন,
দেশের অর্থনৈতিক সমৃদ্ধির অংশিদার হউন।



জিল বাংলা সুগার মিলস্ লিমিটেড দেওয়ানগঞ্জ, জামালপুর।



বাংলাদেশের ঐতিহ্যবাহী শিল্প প্রতিষ্ঠান

কেরজ এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ এর

উৎপাদিত চিনি, ভিনেগার, ডিনেচার্ড স্পিরিট ও অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন

১। চিনিঃ-

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



২। ভিনেগারঃ

- ⦿ কেরজ মল্টেড ও সাদা ভিনেগার বাজারের সেরা।
- ⦿ গুণে মানে ও স্বাদে অতুলনীয়।
- ⦿ আচার, সস্ সংরক্ষণে অद্বিতীয়।
- ⦿ সুস্বাদু সালাদ তৈরিতে সর্বোত্তম।
- ⦿ পরিপাকে সাহায্যকারী।

৩। ডিনেচার্ড স্পিরিটঃ-

- ⦿ কেরজ ডিনেচার্ড স্পিরিট গুণে মানে অতুলনীয়।
- ⦿ বার্ণিশের কাজে কেরজ ডিনেচার্ড স্পিরিট ব্যবহার করুন।



৪। কেরজ জৈবসারঃ-

- ⦿ মাটির স্বাস্থ্য উন্নত করে এবং মাটির বুনট ও গঠন উন্নত করে।
- ⦿ মাটির পানির ধারণ ক্ষমতা বৃদ্ধি করে।
- ⦿ মাটিতে বায়ু চলাচল বৃদ্ধি করে ও মাটির তাপমাত্রা নিয়ন্ত্রণ করে।
- ⦿ গাছের পুষ্টি ভাভার হিসেবে কাজ করে।
- ⦿ মাটির অংশ ও ক্ষারের সমতা বিধান করে।
- ⦿ মাটির দূষণ নিয়ন্ত্রণ করে পরিবেশের ভারসাম্য রক্ষা করে।
- ⦿ কেরজ জৈবসার দেশের একমাত্র সালফার সম্মুদ্ধ জৈবসার-এ সার শতকে ২-৩
- ⦿ কেজি হারে প্রয়োগ করলে বাড়ি কোন সালফার ব্যবহার করতে হবে না।



৫। কেরজ হ্যান্ড স্যানিটাইজার

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



৬। আমাদের উৎপাদিত অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন।

কেরজ পণ্য
গুণে মানে অনন্য
আবাদ করে অধিক লাভবান হউন।”

কেরজ পণ্য
কিনে হউন ধন্য

বহুমুখি সেবার মাধ্যমে আমরা জনগণের বন্ধু হতে চাই।

কেরজ এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ

(বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের একটি প্রতিষ্ঠান)
ডাকঘরঃ দর্শনা, জেলাঃ চুয়াডাঙ্গা।।