

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

This is for your kind information that the Board Directors of Renwick, Jajneswar & Co (BD) Ltd. In its meeting held on January 28, 2025 at 2:40 p.m. has approved 2nd quarter (un-audited) Financial Statements of the Company for the financial year 2024-2025. The significant features of the said Financial Statements and other major decisions of the meeting were as follows:

1. Financial position of the Company:

Particulars	1 st July 2024 to 31 st December 2024	1 st July 2023 to 31 st December 2023	1 st October 2024 to 31 st December 2024	1 st October 2023 to 31 st December 2023
Earning Per Share (EPS)	(7.56)	(14.90)	(5.67)	(6.60)

Particulars	31 st December 2024	30 th June 2024
Net Asset Value (NAV) Per Share	(107.89)	(102.83)

Particulars	1 st July 2024 to 31 st December 2024	1 st July 2023 to 31 st December 2023
Net Operating Cash Flow Per Share (NOCFS)	(0.81)	0.03

2. Recommendation for Dividend : No dividend declaration

By order of the Board of Director


(Khadiza Sultana)
Company Secretary

Significant deviations:

1. Earning per share (EPS) is increased significantly compare to last year in the same period driven by mainly increasing of sales volume.
2. Net assets value per share (NAV) is decreased significantly from the same period of the last year mainly due to increased current liabilities (i.e: liabilities of goods, liability of other finance and BSFIC current Accounts).
3. Net operating cash flow per share (NOCFPS) is decreased significantly from the same period of the last year mainly due to increased payment for cost & expences.

Notes:

Compliance with Listing Rules 2015 of Dhaka Stock Exchange Limited, the Company is pleased to publish the un-audited financial statements for the second quarter (Q2) ended on December, 2024 in a Bengali, English and an online newspaper. The detail of the published quarterly financial statements will be available in the website. rjc.bsfic.gov.bd

RENWICK, JAJNESWAR & CO. (BD) LTD.

Dear Shareholder,

We are pleased to furnish the 2nd Quarter un-audited financial statement for the period from 1st July 2024 to 31 December '24 for your kind information.

Statement of Financial Position (unaudited) As on 31 December 2024
(Figure in-Lac)

	Notes	As on 31 December 2024	As on 30 June 2024
Assets			
Non current Asset	6	524.16	535.16
Property plant and equipment		524.16	535.16
Current Asset		3,193.44	2,461.43
Inventory	7	1,102.83	1,194.44
Trade and other Receivable		1,814.30	1,054.31
Advances, Deposits and prepayment	-	153.89	124.13
Advance Income Tax		45.89	45.89
Cash and Cash Equivalents	8	76.53	42.66
Total assets		3,717.60	2,996.59
Equity and Liabilities			
Equity	-	(2,157.87)	(2,056.63)
Share Capital	-	200.00	200.00
Retained Earnings	-	(3,553.48)	(3,402.24)
Govt. Grant		187.00	137.00
Capital Reserve	-	2.63	2.63
Quasi Equity Loan From Govt.		1,005.98	1,005.98
Liabilities			
Non Current Liabilities		822.09	816.35
Foreign Currency Loan (China Credit)		50.24	50.24
ADP Local Currency Loan (BMRE)		169.00	169.00
Interest provision (China Credit)		82.46	80.96
Interest provision on ADP Loan (BMRE)		501.90	497.66
Deferred Tax Liability		18.49	18.49
Current Liabilities		5,053.38	4,236.87
Liabilities for Goods		281.45	242.23
Liabilities for Expenses		496.50	489.00
Liabilities for other Finance		1,275.20	785.85
Bangladesh Welfare Foundation		0.00	0.00
Worker profit participation fund		0.02	0.02
Provision for leave pay and Gratuity		815.51	766.19
BSFIC Current Account		1,809.73	1,582.32
Inter-Project & Others		202.38	202.38
Provision for income tax		172.59	168.88
Total Liabilities		5,875.47	5,053.22
Total equity and Liabilities		3,717.60	2,996.59
Net Assets Value per share		(107.89)	(102.83)

s/d
GM (Finance) *s/d*
Com (Secretary)

s/d
Managing Director *s/d*
Director *s/d*
Director

RENWICK, JAJNESWAR & CO. (BD) LTD.
 Statement of Comprehensive income (Un-audited) for the
 2nd Quarter ended 31 December 2024

(Figure in-Lac)

Particulars	Notes	July 2024 to December'20 24	July 2023 to December 2023	October'24 to December 2024	October'23 to December 2023
Turnover and other Income		617.61	288.99	241.83	168.81
Cost of Goods sold		729.01	546.54	329.80	272.81
Gross Profit/Loss		(111.40)	(257.55)	(87.97)	(104.00)
Operating Expenses		30.39	32.89	21.12	24.21
Operating Profit		(141.79)	(290.44)	(109.09)	(128.21)
Financial Expenses		5.74	5.74	2.87	2.87
Profit/loss before Tax & WPPF		(147.53)	(296.18)	(111.96)	(131.08)
Provision for WPPF		0.00	0.00	0.00	0.00
Profit/Loss before Tax		(147.53)	(296.18)	(111.96)	(131.08)
Income Tax Expenses (minimum tax 0.60%)		3.71	1.73	1.45	1.01
Current Tax		3.71	1.73	1.45	1.01
Deferred Tax		0.00	0.00	0.00	0.00
Net Profit/Loss after Tax		(151.24)	(297.91)	(113.41)	(132.09)
Other Comprehensive Income/Expences		0.00	0.00	0.00	0.00
Other Comprehensive Income for the Period		0.00	0.00	0.00	0.00
Earning per share		(7.56)	(14.90)	(5.67)	(6.60)

Statement of Change of Equity (Un-audited) to 31 December 2024

(Figure in- Lac)

Particulars	Share Capital (tk)	Retained Earning	Total
On 1st July 2024	20,000,000.00	(341,742,703.00)	(321,742,703.00)
Net Profit/Loss 1st July 24 to 31 December 2024		(15123566.00)	(15,123,566.00)
On 31 December 2024	20,000,000.00	(356,866,269.00)	(336,866,269.00)
On 1st July 2023	20,000,000.00	(302,617,288.00)	(282,617,288.00)
Net Profit/Loss 1st July 23 to 31 December 2023		(29791148.85)	(29,791,148.85)
On 31 December 2023	20000000.00	(332,408,436.85)	(332,408,436.85)

s/d
 General Manager (Fin.)

s/d
 Com. Secretary

s/d
 Managing Director

s/d
 Director

s/d
 Director

RENWICK, JAJNESWAR & CO. (BD) LTD.
Cash Flow Statement (Un-audited)
as on 2nd Quarter ended 31 December 2024

(Figure in-Lac)

Particulars	2nd Quarter ended 30 December 2024	2nd Quarter ended 30 December 2023
Cash flow from Operating Activities		
Collection from customer & other income	617.61	288.99
Payment for cost & Expences	633.74	288.33
Income Tax paid or Deduction	0.00	0.00
Net cash from/(used in) Operating activities	(16.13)	0.66
Cash flow from Investing Activities	0.00	0.00
Acquisition of fixed Assets	0.00	0.00
Acquisition of Long Term Assets	0.00	0.00
Acquisition of Long Term Assets	0.00	0.00
Sales proceed Long Term Assets	0.00	0.00
Net cash from/(used in) Investing activities	0.00	0.00
Cash flow from Financing Activities	0.00	0.00
Govt. Grant	50.00	0.00
Short term bank loan received	0.00	0.00
Long term bank loan received	0.00	0.00
Divident of Loan	0.00	0.00
Net cash from.(used in) Financing activities	50.00	0.00
Net increase/decrease in cash and cash equivalents	33.87	0.66
Cash and cash equivalents at the Beginning period	42.66	19.65
Cash and Cash equivalents at the end of period	76.53	39.56
Closing Cash Balance	1.22	0.69
Closing Cash at Bank Balance	75.31	38.87
Net Operating Cash flow per share	(0.81)	0.03

s/d
GM (Fin.)

s/d
Com. Secretary

s/d
Managing Director

s/d
Director

s/d
Director