

Renwick, Jaineswar & 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, Jaineswar & Co (BD) Ltd. in its meeting held on January 28, 2026 at 2:40 p.m. has approved 2nd quarter (un-audited) Financial Statements of the Company for the financial year 2025-2026. The significant features of the said Financial Statements and other major decisions of the meeting were as follows:

Financial position of the Company:

Particulars	1 st July 2025 to 31 st December 2025	1 st July 2024 to 31 st December 2024	1 st October 2025 to 31 st December 2025	1 st October 2024 to 31 st December 2024
Earning Per Share (EPS)	(5.42)	(7.56)	(2.52)	(5.67)

Particulars	31 st December 2025	30 th June 2025
Net Asset Value (NAV) Per Share	(111.01)	(105.59)

Particulars	1 st July 2025 to 31 st December 2025	1 st July 2024 to 31 st December 2024
Net Operating Cash Flow Per Share (NOCFPS)	(4.01)	(0.81)

By order of the Board of Director


(Khadiza Sultana)
Company Secretary

Significant deviations:

1. Earning per share (EPS) 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 .
3. Net operating cash flow per share (NOCFPS) is decreased significantly from the same period of the last year mainly due to the increased to payment for cost & expenses.

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, 2025 in a Bengali, English and an online newspaper. The detail of the published quarterly financial statements will be available in the website. rjc.bsfc.gov.bd

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 2025 to 31 December '25 for your kind information.

Statement of Financial Position (unaudited) As on 31 December 2025

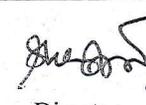
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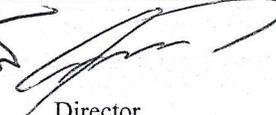
	Notes	As on 31 December 2025	As on 30 June 2025
Assets			
Non current Asset	6	554.72	565.72
Property plant and equipment		554.72	565.72
Current Asset		2,933.95	2,771.08
Inventory	7	1,063.31	1,054.94
Trade and other Receivable		1,538.60	1,298.37
Advances, Deposits and prepayment	-	157.34	162.88
Advance Income Tax		53.61	53.61
Cash and Cash Equivalents	8	121.09	201.28
Total assets		3,488.67	3,336.80
Equity and Liabilities			
Equity	-	(2,220.26)	(2,111.79)
Share Capital	-	200.00	200.00
Retaine'd Earning	-	(3,665.87)	(3,557.40)
Govt. Grant		237.00	237.00
Capital Reserve	-	2.63	2.63
Quasi Equity Loan From Govt.		1,005.98	1,005.98
Liabilities			
Non Current Liabilities		1,280.92	1,275.18
Foreign Currency Loan (China Credit)		50.24	50.24
ADP Local Currency Loan (BMRE)		169.00	169.00
Interest provision (China Credit)		85.47	83.97
Interest provision on ADP Loan (BMRE)		510.35	506.11
Operating Loan From Govt.		454.83	454.83
Deferred Tax Liability		11.03	11.03
Current Liabilities		4,428.01	4,173.41
Liabilities for Goods		226.14	296.82
Liabilities for Expenses		382.21	401.81
Liabilities for other Finance		918.05	730.06
Bangladesh Welfare Foundation		0.00	0.00
Worker profit participation fund		0.02	0.02
Provision for leave pay and Gratuity		728.14	678.82
BSFIC Current Account		1,787.89	1,686.89
Inter-Project & Others		202.38	202.38
Provision for income tax		183.18	176.61
Total Liabilities		5,708.93	5,448.59
Total equity and Liabilities		3,488.67	3,336.80
Net Assets Value per share		(111.01)	(105.59)


GM (Finance)


Com (Secretary)


Managing Director


Director


Director

RENWICK, JAJNESWAR & CO. (BD) LTD.
Statement of Comprehensive income (Un-audited) for the
2nd Quarter ended 31 December 2025

(Figure in-Lac)

Particulars	Notes	July 2025 to December'20 25	July 2024 to December 2024	October'25 to December 2025	October'24 to December 2024
Turnover and other Income		657.10	617.61	335.19	241.83
Cost of Goods sold		724.93	729.01	360.90	329.80
Gross Profit/Loss		(67.83)	(111.40)	(25.71)	(87.97)
Operating Expenses		28.33	30.39	18.54	21.12
Operating Profit		(96.16)	(141.79)	(44.25)	(109.09)
Financial Expenses		5.74	5.74	2.87	2.87
Profit/loss before Tax & WPPF		(101.90)	(147.53)	(47.12)	(111.96)
Provision for WPPF		0.00	0.00	0.00	0.00
Profit/Loss before Tax		(101.90)	(147.53)	(47.12)	(111.96)
Income Tax Expenses (minimum tax 1%)		6.57	3.71	3.35	1.45
Current Tax		6.57	3.71	3.35	1.45
Deferred Tax		0.00	0.00	0.00	0.00
Net Profit/Loss after Tax		(108.47)	(151.24)	(50.47)	(113.41)
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		(5.42)	(7.56)	(2.52)	(5.67)

Statement of Change of Equity (Un-audited) to 31 December 2025

(Figure in- Lac)

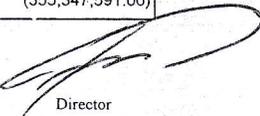
Particulars	Share Capital (tk)	Retained Earning	Total
On 1st July 2025	20,000,000.00	(355,740,469.00)	(335,740,469.00)
Net Profit/Loss 1st July 25 to 31 December 2025		(10847100.00)	(10,847,100.00)
On 31 December 2025	20,000,000.00	(366,587,569.00)	(346,587,569.00)
On 1st July 2024	20,000,000.00	(340,224,025.00)	(320,224,025.00)
Net Profit/Loss 1st July 24 to 31 December 2024		(15123566.00)	(15,123,566.00)
On 31 December 2024	20000000.00	(355,347,591.00)	(355,347,591.00)


General Manager (Fin.)


Com. Secretary


Managing Director


Director


Director

RENWICK, JAINESWAR & CO. (BD) LTD.
Cash Flow Statement (Un-audited)
as on 2nd Quarter ended 31 December 2025

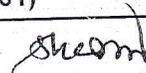
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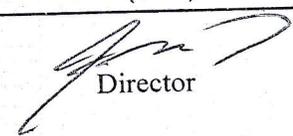
Particulars	2nd Quarter ended 31 December 2025	2nd Quarter ended 31 December 2024
Cash flow from Operating Activities		
Collection from customer & other income	657.10	617.61
Payment for cost & Expences	737.29	633.74
Income Tax paid or Dedection	0.00	0.00
Net cash from/(used in) Operating activities	(80.19)	(16.13)
Cash flow from Investing Activities		
Acquisition of fixed Assets	0.00	0.00
Acquisition of Long Term Assets	0.00	0.00
Acquisition of Long Term Assets	0.00	0.00
Sales proceed Long Term Assets	0.00	0.00
Net cash from/(used in) Investing activities	0.00	0.00
Cash flow from Financing Activities		
Govt. Grant	0.00	50.00
Short term bank loan rceived	0.00	0.00
Long term bank loan rceived	0.00	0.00
Divident of Loan	0.00	0.00
Net cash from/(used in) Financing activities	0.00	50.00
Net increase/decrease in cash and cash equivalents	(80.19)	33.87
Cash and cash equivalents at the Beginning period	201.28	42.66
Cash and Cash equivalents at the end of period	121.09	76.53
Closing Cash Balance	5.10	1.22
Closing Cash at Bank Balance	115.99	75.31
Net Operating Cash flow per share	(4.01)	(0.81)


GM (Fin.)


Com. Secretary


Managing Director


Director


Director