



## **First Quarter Un-Audited Financial Statements**

For the period from 1 July 2023 to 30 September 2023

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### **DOMINAGE STEEL BUILDING SYSTEMS LIMITED**

Registered office: JR Casero Tower (11 Floor), 46, Mohakhali C/A, Dhaka-1212

# Dominage Steel Building Systems Ltd.

Unaudited Statement of Financial Position

As at 30 September 2023

Particulars	Notes	Amount in BDT	
		30-Sep-23	30-Jun-23
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,186,090,606</b>	<b>1,203,376,906</b>
Property, Plant and Equipment	4.00	1,020,523,971	1,029,978,755
Capital Work in Progress	5.00	-	-
Right-of-Use Assets	6.00	1,149,797	1,179,279
Projects in Progress (Non-Current Portion)	7.01	164,416,839	172,218,873
<b>Current Assets</b>		<b>780,560,474</b>	<b>767,355,317</b>
Inventories	8.00	356,996,420	369,074,973
Trade and Other Receivables	9.00	193,392,898	157,017,183
Advances, Deposits and Prepayments	10.00	65,166,831	63,420,302
Cash and Cash Equivalents	11.00	165,004,325	177,842,857
<b>Total Assets</b>		<b>1,966,651,081</b>	<b>1,970,732,223</b>
<b>Shareholders' Equity and Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,762,343,446</b>	<b>1,758,558,616</b>
Share Capital	12.00	1,026,000,000	1,026,000,000
Retained Earnings	13.00	736,343,446	732,558,616
<b>Non -Current Liabilities</b>		<b>84,416,825</b>	<b>83,617,838</b>
Long Term Loan (Non-current Portion)	14.00	7,260,983	7,077,103
Lease Liability (Non-Current Portion)	15.00	-	-
Deferred Tax Liability	16.00	77,155,842	76,540,736
<b>Current Liabilities</b>		<b>119,890,811</b>	<b>128,555,769</b>
Short Term Loan	17.00	64,185,514	62,550,503
Trade and Other Payables	18.00	9,347,447	21,274,136
Liabilities for Expenses	19.00	3,850,729	3,577,906
Dividend Payable	20.00	1,394,477	1,391,494
Income Tax Payable	21.00	35,245,259	34,129,257
Liability for WPPF	22.00	2,044,619	1,768,822
Long Term Loan (Current Portion)	23.00	3,416,933	3,330,401
Lease Liability (Current Portion)	24.00	405,832	533,250
<b>Total Shareholders' Equity and Liabilities</b>		<b>1,966,651,081</b>	<b>1,970,732,223</b>
<b>Net Asset Value Per Share (NAV)</b>	<b>34.00</b>	<b>17.18</b>	<b>17.14</b>

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

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Place: Dhaka

Dated: 15 November 2023

# Dominage Steel Building Systems Ltd.

Unaudited Statements of Profit or Loss and Other Comprehensive Income  
For the period ended September 30, 2023

Particular	Notes	Amount in BDT	
		01 July 2023 to 30 Sept. 2023	01 July 2022 to 30 Sept. 2022
Revenue	25.00	49,784,785	107,290,423
Cost of Sales	26.00	(40,325,676)	(96,227,214)
<b>Gross Profit</b>		<b>9,459,109</b>	<b>11,063,209</b>
<b>Operating Expenses</b>		<b>(3,963,666)</b>	<b>(1,048,961)</b>
Administrative Expenses	27.00	(3,308,441)	
Marketing & Selling Expenses	28.00	(655,225)	(1,048,961)
<b>Profit from Operation</b>		<b>5,495,443</b>	
Other Income	29.00	2,216,688	1,972,892
Interest on lease	30.00	(10,912)	(21,840)
Financial Expenses	31.00	(1,909,483)	(1,273,895)
<b>Profit Before Income Tax &amp; WPPF</b>		<b>5,791,736</b>	<b>677,157</b>
Less: WPPF Expenses		(275,797)	(257,704)
<b>Profit Before Income Tax</b>		<b>5,515,939</b>	<b>419,453</b>
<b>Income Tax Expenses</b>	32.00	<b>(1,731,109)</b>	<b>(2,300,610)</b>
Current Tax		(1,116,003)	(655,580)
Deferred Tax (Expenses)/Income		(615,106)	(1,645,030)
<b>Net Profit After Tax</b>		<b>3,784,830</b>	<b>(1,881,157)</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>3,784,830</b>	<b>(1,881,157)</b>
<b>Earnings Per Share (EPS)- Basic</b>	33.00	<b>0.04</b>	<b>0.03</b>

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

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Place: Dhaka

Dated: 15 November 2023

## Dominage Steel Building Systems Ltd.

Unaudited Statement of Changes in Equity  
For the period ended September 30, 2023

Particulars	Amount in BDT		
	Share Capital	Retained Earning	Total
Balance as at 1st July 2023	1,026,000,000	732,558,616	1,758,558,616
Net Profit after tax for the period	-	3,784,830	3,784,830
Balance as at 30 September 2023	1,026,000,000	736,343,446	1,762,343,446

Statement of Changes in Equity  
For the period ended September 30, 2022

Particulars	Amount in BDT		
	Share Capital	Retained Earning	Total
Balance as at 1st July 2022	1,026,000,000	742,298,213	1,768,298,213
Net Profit after tax for the period	-	2,853,466	2,853,466
Balance as at 30 September 2022	1,026,000,000	745,151,680	1,771,151,680

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Place: Dhaka

Dated: 15 November 2023




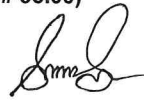



# Dominage Steel Building Systems Ltd.

## Statements of Cash Flows

For the period ended September 30, 2023

Particulars	Notes	Amounts in BDT	
		01 July 2023 to 30 Sept. 2023	01 July 2022 to 30 Sept. 2022
<b>A. Cash Flows from Operating Activities</b>			
Received from Customers	42.00	13,435,723	112,265,527
Paid to Employees	48.00	(4,505,719)	(8,342,598)
Paid for Manufacturing & Operating Expenses	45.00	(2,876,388)	(3,174,659)
Paid to Supplier	43.00	(4,989,155)	(43,806,586)
<b>Cash Generated from Operation</b>		<b>1,064,461</b>	<b>56,941,684</b>
Received from Others Income	47.00	2,190,036	236,459
Payment of Income Tax	46.00	(1,054,689)	(3,159,213)
<b>Net Cash Generated from Operating Activities</b>		<b>2,199,807</b>	<b>54,018,930</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		-	-
Advance against Machinery		-	-
Capital Work in Progress		-	-
Acquisition of Right-of-Use Assets		-	-
Paid for Projects in Progress (Non-Current Portion)	44.00	(14,901,446)	(54,484,704)
<b>Net Cash Used in Investing Activities</b>		<b>(14,901,446)</b>	<b>(54,484,704)</b>
<b>C. Cash Flows from Financing Activities</b>			
Payment for Financial Expenses		(1,909,483)	(1,273,895)
Received/(Payment) Long Term Loan		270,412	(431,774)
Received for share issue from IPO		-	-
IPO Subscription money		2,513	-
IPO Expenses		-	-
Dividend Paid		(548)	(2,280)
Fractional refund		3,876	-
Interest received on unclaimed dividend (Net off Interest Expenses)		(345)	(230)
Received against Lease Liability		-	-
Payment against Lease Liability/(Advance)		-	-
Payment against Lease Liability		(138,330)	(138,331)
Received/(Payment) Short Term Loan		1,635,011	872,866
<b>Net Cash Used in Financing Activities</b>		<b>(136,894)</b>	<b>(973,644)</b>
<b>D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)</b>		<b>(12,838,533)</b>	<b>(1,439,417)</b>
<b>E. Cash and Cash Equivalents at 1st July</b>		<b>177,842,857</b>	<b>151,001,785</b>
<b>F. Cash and Cash Equivalents at 30 September (D+E)</b>		<b>165,004,325</b>	<b>149,562,368</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)- Basic (Note # 35.00)</b>			
		<b>0.02</b>	<b>0.53</b>

 Chairman
  Managing Director
  Director
  Chief Financial Officer
  Company Secretary

Place: Dhaka

Dated: 15 November 2023