

Third Quarter Un-Audited Financial Statements

For the period from 1 July 2023 to 31 March 2024

DOMINAGE STEEL BUILDING SYSTEMS LIMITED

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

Dominage Steel Building Systems Limited

Unaudited Statement of Financial Position

As at 31 March 2024

Particulars	Notes	Amount in BDT	
		31-Mar-24	30-Jun-23
Assets			
Non-Current Assets		1,193,747,999	1,203,376,906
Property, Plant and Equipment	4.00	1,012,559,551	1,029,978,755
Capital Work in Progress	5.00	31,790,554	-
Right-of-Use Assets	6.00	1,093,026	1,179,279
Projects in Progress (Non-Current Portion)	7.01	148,304,869	172,218,873
Current Assets		767,548,141	767,355,317
Inventories	8.00	385,996,492	369,074,973
Trade and Other Receivables	9.00	210,148,339	157,017,183
Advances, Deposits and Prepayments	10.00	57,394,033	63,420,302
Cash and Cash Equivalents	11.00	114,009,277	177,842,857
Total Assets		1,961,296,140	1,970,732,223
Shareholders' Equity and Liabilities			
Shareholders' Equity		1,755,647,756	1,758,558,616
Share Capital	12.00	1,026,000,000	1,026,000,000
Retained Earnings	13.00	729,647,756	732,558,616
Non -Current Liabilities		86,286,767	83,617,838
Long Term Loan (Non-current Portion)	14.00	7,688,508	7,077,103
Lease Liability (Non-Current Portion)	15.00	-	-
Deferred Tax Liability	16.00	78,598,259	76,540,736
Current Liabilities		119,361,618	128,555,769
Short Term Loan	17.00	64,987,459	62,550,503
Trade and Other Payables	18.00	6,798,846	21,274,136
Liabilities for Expenses	19.00	4,862,647	3,577,906
Dividend Payable	20.00	689,022	1,391,494
Income Tax Payable	21.00	37,981,538	34,129,257
Liability for WPPF	22.00	275,797	1,768,822
Long Term Loan (Current Portion)	23.00	3,618,121	3,330,401
Lease Liability (Current Portion)	24.00	148,188	533,250
Total Shareholders' Equity and Liabilities		1,961,296,140	1,970,732,223
Net Asset Value Per Share (NAV)	34.00	17.11	17.14

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


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: 29 April 2024

Dominage Steel Building Systems Limited

Unaudited Statements of Profit or Loss and Other Comprehensive Income
For the 3rd quarter ended 31 March 2024

Particular	Notes	Amount in BDT			
		For the nine month period		For the 3rd quarter	
		1 July 2023 to 31 March 2024	1 July 2022 to 31 March 2023	1 Jan 2024 to 31 March 2024	1 Jan 2023 to 31 March 2023
Revenue	25.00	132,531,383	270,749,339	30,234,981	56,534,776
Cost of Sales	26.00	(107,636,786)	(209,850,828)	(22,676,235)	(47,254,957)
Gross Profit		24,894,597	60,898,511	7,558,745	9,279,819
Operating Expenses		(16,813,362)	(16,618,229)	(5,909,928)	(5,390,666)
Administrative Expenses	27.00	(15,009,133)	(14,691,974)	(5,500,103)	(5,102,090)
Marketing & Selling Expenses	28.00	(1,804,229)	(1,926,255)	(409,825)	(288,576)
Profit from Operation		8,081,235	44,280,282	1,648,818	3,889,153
Other Income	29.00	5,991,546	6,081,681	1,553,568	2,128,665
Interest on lease	30.00	(29,928)	(54,538)	(7,781)	(38,039)
Financial Expenses	31.00	(7,187,142)	(4,100,147)	(2,309,604)	(1,352,390)
Profit Before Income Tax & WPPF		6,855,711	46,207,278	885,000	4,627,390
Less: WPPF Expenses		(275,797)	2,200,347	-	220,352
Profit Before Income Tax		6,579,914	44,006,932	885,000	4,407,038
Income Tax Expenses	32.00	(5,909,805)	(11,972,005)	(1,844,980)	(1,927,052)
Current Tax		(3,852,281)	(7,092,303)	(1,140,780)	(351,981)
Deferred Tax (Expenses)/Income		(2,057,524)	(4,879,702)	(704,200)	(1,575,071)
Net Profit After Tax		670,109	32,034,927	(959,980)	2,479,986
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		670,109	32,034,927	(959,980)	2,479,986
Earnings Per Share (EPS)- Basic	33.00	0.01	0.31	(0.01)	0.02

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


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka
Dated: 29 April 2024

Dominage Steel Building Systems Limited

Unaudited Statement of Changes in Equity
For the 3rd quarter ended 31 March 2024

Amount in BDT			
Particulars	Share Capital	Retained Earning	Total
Balance as at 1st July 2023	1,026,000,000	732,558,616	1,758,558,616
Cash Dividend (0.5%)		(3,580,970)	(3,580,970)
Net Profit after tax for the period	-	670,109	670,109
Balance as at 31 March 2024	1,026,000,000	729,647,756	1,755,647,756

Unaudited Statement of Changes in Equity
For the 3rd quarter ended 31 March 2023

Amount in BDT			
Particulars	Share Capital	Retained Earning	Total
Balance as at 1st July 2022	1,026,000,000	742,298,213	1,768,298,213
Cash Dividend (2%)		(14,323,878)	(14,323,878)
Net Profit after tax for the period	-	32,034,927	32,034,927
Balance as at 31 March 2023	1,026,000,000	760,009,262	1,786,009,262


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka
Dated: 29 April 2024


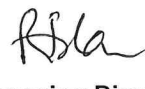

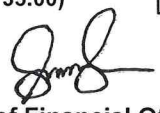

Dominage Steel Building Systems Limited

Statements of Cash Flows

For the 3rd quarter ended 31 March 2024

Amount in BDT

Particulars	Notes	For the half year	
		01 July 2023 To 31 Mar 2024	01 July 2022 To 31 Mar 2023
A. Cash Flows from Operating Activities			
Received from Customers	42.00	77,537,636	238,360,525
Paid to Employees	48.00	(14,918,056)	(23,777,448)
Paid for Manufacturing & Operating Expenses	45.00	(11,788,204)	(8,115,750)
Paid to Supplier	43.00	(26,455,476)	(96,259,429)
Cash Generated from Operation		24,375,901	110,207,899
Received from Others Income	47.00	7,854,137	23,000
Payment of Income Tax	46.00	(2,218,674)	(9,673,406)
Net Cash Generated from Operating Activities		30,011,363	100,557,493
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(10,438,395)	-
Advance against Machinery		-	-
Capital Work in Progress		(31,790,554)	-
Acquisition of Right-of-Use Assets		-	-
Paid for Projects in Progress (Non-Current Portion)	44.00	(43,069,851)	(75,923,466)
Net Cash Used in Investing Activities		(85,298,800)	(75,923,466)
C. Cash Flows from Financing Activities			
Payment for Financial Expenses		(7,187,142)	(4,100,147)
Received/(Payment) Long Term Loan		899,125	(20,424,428)
Received for share issue from IPO		-	-
IPO Subscription money		3,350	-
Transfer to CMSF		(796,372)	-
Dividend Paid		(3,470,981)	(14,070,065)
Fractional refund		3,876	-
Interest received on unclaimed dividend (Net off Interest Expenses)		(19,965)	(10,565)
Received against Lease Liability		-	-
Payment against Lease Liability/(Advance)		-	-
Payment against Lease Liability		(414,990)	(414,990)
Received/(Payment) Short Term Loan		2,436,955	19,960,047
Net Cash Used in Financing Activities		(8,546,143)	(19,060,147)
D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		(63,833,580)	5,573,879
E. Cash and Cash Equivalents at 1st July		177,842,857	151,001,785
F. Cash and Cash Equivalents at 31 March		114,009,277	156,575,664
Net Operating Cash Flows Per Share (NOCFPS)- Basic (Note # 35.00)		0.29	0.98

 Chairman
  Managing Director
  Director
  Chief Financial Officer
  Company Secretary

Place: Dhaka

Dated: 29 April 2024