

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

For the period from 1 July 2024 to 30 September 2024

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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 2024

Particulars	Notes	Amount in BDT	
		30-Sep-24	30-Jun-24
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment		1,218,382,636	1,231,650,746
Capital Work in Progress	4.00	1,004,760,082	1,003,519,247
Right-of-Use Assets	5.00	74,746,683	62,173,616
Projects in Progress (Non-Current Portion)	6.00	1,039,057	1,065,700
	7.01	137,836,814	164,892,183
<b>Current Assets</b>			
Inventories		745,215,341	722,087,912
Trade and Other Receivables	8.00	332,865,379	348,618,026
Advances, Deposits and Prepayments	9.00	273,772,554	219,931,915
Cash and Cash Equivalents	10.00	90,238,159	74,372,997
	11.00	48,339,248	79,164,973
<b>Total Assets</b>		<b>1,963,597,977</b>	<b>1,953,738,658</b>
<b>Shareholders' Equity and Liabilities</b>			
<b>Shareholders' Equity</b>			
Share Capital		1,766,560,225	1,757,812,537
Retained Earnings	12.00	1,026,000,000	1,026,000,000
	13.00	740,560,225	731,812,537
<b>Non -Current Liabilities</b>			
Long Term Loan (Non-current Portion)		78,856,890	78,461,075
Lease Liability (Non-Current Portion)	14.00	7,128,717	7,948,740
Deferred Tax Liability	15.00	-	-
	16.00	71,728,174	70,512,335
<b>Current Liabilities</b>			
Short Term Loan		118,180,862	117,465,046
Trade and Other Payables	17.00	63,848,523	60,496,673
Liabilities for Expenses	18.00	1,714,391	5,238,447
Unclaimed Dividend Account	19.00	5,517,440	5,832,369
Income Tax Payable	20.00	686,838	686,838
Liability for WPPF	21.00	42,311,374	41,220,296
Long Term Loan (Current Portion)	22.00	747,607	194,876
Lease Liability (Current Portion)	23.00	3,354,690	3,740,584
	24.00	-	54,963
<b>Total Shareholders' Equity and Liabilities</b>		<b>1,963,597,978</b>	<b>1,953,738,658</b>
<b>Net Asset Value Per Share (NAV)</b>	34.00	<b>17.22</b>	<b>17.13</b>

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

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Place: Dhaka

Dated: 13 November 2024








# Dominage Steel Building Systems Ltd.

Unaudited Statements of Profit or Loss and Other Comprehensive Income  
For the period ended September 30, 2024

Particular	Notes	Amount in BDT	
		01 July 2024 to 30 Sep 2024	01 July 2023 to 30 Sep 2023
Revenue	25.00	73,014,534	49,784,785
Cost of Sales	26.00	(56,805,307)	(40,325,676)
<b>Gross Profit</b>		<b>16,209,227</b>	<b>9,459,109</b>
<b>Operating Expenses</b>		<b>(2,936,795)</b>	<b>(3,963,666)</b>
Administrative Expenses	27.00	(2,629,428)	(3,308,441)
Marketing & Selling Expenses	28.00	(307,367)	(655,225)
<b>Profit from Operation</b>		<b>13,272,432</b>	<b>5,495,443</b>
Other Income	29.00	1,188,700	2,216,688
Interest on lease	30.00	(11,566)	(10,912)
Financial Expenses	31.00	(2,842,231)	(1,909,483)
<b>Profit Before Income Tax &amp; WPPF</b>		<b>11,607,335</b>	<b>5,791,736</b>
Less: WPPF Expenses		(552,730)	(275,797)
<b>Profit Before Income Tax</b>		<b>11,054,605</b>	<b>5,515,939</b>
<b>Income Tax Expenses</b>	32.00	<b>(2,306,916)</b>	<b>(1,731,109)</b>
Current Tax		(1,091,078)	(1,116,003)
Deferred Tax (Expenses)/Income		(1,215,839)	(615,106)
<b>Net Profit After Tax</b>		<b>8,747,688</b>	<b>3,784,830</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>8,747,688</b>	<b>3,784,830</b>
<b>Earnings Per Share (EPS)- Basic</b>	33.00	<b>0.09</b>	<b>0.04</b>

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

 <b>Chairman</b>	 <b>Managing Director</b>	 <b>Director</b>	 <b>Chief Financial Officer</b>	 <b>Company Secretary</b>
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Place: Dhaka

Dated: 13 November 2024

## Dominage Steel Building Systems Ltd.

Unaudited Statement of Changes in Equity  
For the period ended September 30, 2024

Particulars	Amount in BDT		
	Share Capital	Retained Earning	Total
Balance as at 1st July 2024	1,026,000,000	731,812,537	1,757,812,537
Net Profit after tax for the period	-	8,747,688	8,747,688
Balance as at 30 September 2024	1,026,000,000	740,560,225	1,766,560,225

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

  
Chairman

  
Managing Director

  
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Company Secretary

Place: Dhaka

Dated: 13 November 2024

# Dominage Steel Building Systems Ltd.

## Statements of Cash Flows

For the period ended September 30, 2024

Particulars	Notes	Amounts in BDT	
		01 July 2024 to 30 Sep 2024	01 July 2023 to 30 Sep 2023
<b>A. Cash Flows from Operating Activities</b>			
Received from Customers	38.00	19,058,320	13,435,723
Paid to Employees	44.00	(2,969,141)	(4,505,719)
Paid for Manufacturing & Operating Expenses	41.00	(1,969,393)	(2,876,388)
Paid to Supplier	39.00	(2,201,027)	(4,989,155)
<b>Cash Generated from Operation</b>		<b>11,918,759</b>	<b>1,064,461</b>
Received from Others Income	43.00	1,304,275	2,190,036
Payment of Income Tax	42.00	(183,611)	(1,054,689)
<b>Net Cash Generated from Operating Activities</b>		<b>13,039,422</b>	<b>2,199,807</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		(10,690,422)	-
Advance against Machinery		(15,463,900)	-
Capital Work in Progress		(12,573,067)	-
Acquisition of Right-of-Use Assets		-	-
Paid for Projects in Progress (Non-Current Portion)	40.00	(4,424,391)	(14,901,446)
<b>Net Cash Used in Investing Activities</b>		<b>(43,151,780)</b>	<b>(14,901,446)</b>
<b>C. Cash Flows from Financing Activities</b>			
Payment for Financial Expenses		(2,842,231)	(1,909,483)
Received/(Payment) Long Term Loan		(1,205,917)	270,412
Received for share issue from IPO		-	-
IPO Subscription money		3,350	2,513
IPO Expenses		-	-
Dividend Paid		-	(548)
Fractional refund		-	3,876
Interest received on unclaimed dividend (Net off Interest Expenses)		-	(345)
Received against Lease Liability		-	-
Payment against Lease Liability/(Advance)		46,110	-
Payment against Lease Liability		(66,529)	(138,330)
Received/(Payment) Short Term Loan		3,351,850	1,635,011
<b>Net Cash Used in Financing Activities</b>		<b>(713,367)</b>	<b>(136,894)</b>
<b>D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)</b>		<b>(30,825,725)</b>	<b>(12,838,533)</b>
<b>E. Cash and Cash Equivalents at 1st July</b>		<b>79,164,973</b>	<b>177,842,857</b>
<b>F. Cash and Cash Equivalents at 30 September (D+E)</b>		<b>48,339,248</b>	<b>165,004,325</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)- Basic (Note # 35.00)</b>		<b>0.13</b>	<b>0.02</b>

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Place: Dhaka

Dated: 13 November 2024