

Second Quarter Un-Audited Financial Statements

For the period from 1 July 2024 to 31 December 2024

DOMINAGE STEEL BUILDING SYSTEMS LIMITED

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

Dominage Steel Building Systems Limited

Statements of Cash Flows

For the half year ended December 31, 2024

Paid to Employees			Amounts in BDT		
A. Cash Flows from Operating Activities Received from Customers Paid to Employees Paid to Supplier Paid to Supplier Received from Operating Expenses Paid to Supplier Received from Operating Expenses Paid to Supplier Received from Operation Received from Operation Received from Others Income Received from Others Income Received from Others Income Received from Operating Activities Received from Others Income Received from Investing Activities Received against Lease Liability Received against Lease Liability Received from Investing Activities Received (Payment) Short Term Loan Received (Paym	Particulars	Notes	01 July 2024	01 July 2023	
A. Cash Flows from Operating Activities Received from Customers Paid to Employees Paid to Employees Paid to Supplier Paid to Supplier Cash Generated from Operation Received from Others Income Received from Others Income Received from Others Income Received from Operation Received from Others Income Payment of Income Tax Net Cash Generated from Operating Activities B. Cash Flows from Investing Activities 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) Received from Financing Activities C. Cash Flows from Financing Activities C. Cash Flows from Financing Activities Payment for Financial Expenses Received/(Payment) Long Term Loan Received for share issue from IPO IPO Subscrytion money IPO Expenses Dividend Paid Fractional refund Interest received on unclaimed dividend (Net off Interest Expenses) Received against Lease Liability Payment against Lease Liability Payment against Lease Liability Payment against Lease Liability Received/(Payment) Short Term Loan Received (Payment) Short Term	Turtionars	Notes	to	То	
Received from Customers			31 Dec 2024	31 Dec 2023	
Paid to Employees (6,380,103) (9,320,112 Paid for Manufacturing & Operating Expenses (4,755,056) (7,761,276 Paid to Supplier (7,860,743) (7,145,610 Cash Generated from Operation 25,432,569 14,705,321 Received from Others Income 1,384,616 4,384,329 Payment of Income Tax (375,313) (1,427,447 Net Cash Generated from Operating Activities 26,441,873 17,662,203 B. Cash Flows from Investing Activities 4,343,395 4,343,395 Acquisition of Property, Plant and Equipment (10,690,422) (10,438,395 Advance against Machinery (15,463,900) - Capital Work in Progress (54,379,557) (3,184,121 Acquisition of Right-of-Use Assets - - Paid for Projects in Progress (Non-Current Portion) (15,474,898) (25,327,717 Net Cash Used in Investing Activities (96,008,777) (38,950,233 C. Cash Flows from Financing Activities (5,935,698) (4,877,538 Received/(Payment) Long Term Loan (5,935,698) (4,877,538 Received for share issue f	A. Cash Flows from Operating Activities				
Paid to Employees (6,380,103) (9,320,112) Paid for Manufacturing & Operating Expenses (4,755,056) (7,761,276 Paid to Supplier (7,860,743) (7,145,610 Cash Generated from Operation 25,432,559 14,705,321 Received from Others Income 1,384,616 4,384,329 Payment of Income Tax (375,313) (1,427,447 Net Cash Generated from Operating Activities 26,441,873 17,662,203 B. Cash Flows from Investing Activities (10,690,422) (10,438,395) Advance against Machinery (15,463,900) - Capital Work in Progress (54,379,557) (3,184,121) Acquisition of Right-of-Use Assets - - Paid for Projects in Progress (Non-Current Portion) (15,474,888) (25,327,717 Net Cash Used in Investing Activities (96,008,777) (38,950,233 C. Cash Flows from Financing Activities (5,935,698) (4,877,538 Received (Payment) Long Term Loan (770,565) 563,619 Received for share issue from IPO - - - - IPO Expenses			44,428,471	38,932,319	
Paid to Supplier (7,860,743) (7,145,610 Cash Generated from Operation 25,432,569 14,705,321 Received from Others Income 1,384,616 4,384,329 Payment of Income Tax (375,313) (1,427,447) Net Cash Generated from Operating Activities 26,441,873 17,662,203 B. Cash Flows from Investing Activities 26,441,873 17,662,203 B. Cash Flows from Investing Activities (10,690,422) (10,438,395 Advance against Machinery (15,463,900) (15,463,900) (15,463,900) Capital Work in Progress (54,379,557) (3,184,121) (3,184,121) (25,327,717) (15,474,898) (25,327,717) (25,327,717) (15,474,898) (25,327,717) (38,950,233) (3,500) (3,8950,233) (3,500) (3,8950,233) (3,500) (3,681) (3,786,232) (4,877,538) (4,877,538) (25,327,717) (3,8950,233) (3,500) (3,586) (4,877,538) (4,877,538) (4,877,538) (4,877,538) (4,877,538) (5,935,698) (4,877,538) (4,877,538) (4,877,538) (5,935,698) (4,877,538)	Paid to Employees		(6,380,103)	(9,320,112)	
Cash Generated from Operation 25,432,569 14,705,321 Received from Others Income 1,384,616 4,384,329 Payment of Income Tax (375,313) (1,427,447 Net Cash Generated from Operating Activities 26,441,873 17,662,203 B. Cash Flows from Investing Activities 4Acquisition of Property, Plant and Equipment (10,690,422) (10,438,395 Advance against Machinery (15,463,900) - Capital Work in Progress (54,379,557) (3,184,121 Acquisition of Right-of-Use Assets - - Paid for Projects in Progress (Non-Current Portion) (15,474,898) (25,327,717 Net Cash Used in Investing Activities (96,008,777) (38,950,233 C. Cash Flows from Financing Activities (5,935,698) (4,877,538 Received (Payment) Long Term Loan (770,565) 563,619 Received for share issue from IPO - - IPO Subscrption money 3,350 3,350 IPO Expenses - - Dividend Paid - - Fractional refund - -			(4,755,056)	(7,761,276)	
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Payment of Income Tax				14,705,321	
Net Cash Generated from Operating Activities 26,441,873 17,662,203				4,384,329	
B. Cash Flows from Investing Activities		,		(1,427,447)	
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Acquisition of Property, Plant and Equipment Advance against Machinery (15,463,900) (15,463,900) (25,327,717) (3,184,121) (25,327,717) (38,950,233) (25,327,717)	B. Cash Flows from Investing Activities				
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Acquisition of Right-of-Use Assets Paid for Projects in Progress (Non-Current Portion) Net Cash Used in Investing Activities C. Cash Flows from Financing Activities Payment for Financial Expenses Received/(Payment) Long Term Loan Received for share issue from IPO IPO Subscrption money IPO Expenses Dividend Paid Fractional refund Interest received on unclaimed dividend (Net off Interest Expenses) Received against Lease Liability Payment against Lease Liability/(Advance) Payment against Lease Liability Received/(Payment) Short Term Loan Net Cash Used in Financing Activities Acquisition of Right-of-Use 2 (15,474,898) (25,327,717 (96,008,777) (15,474,898) (25,327,717 (15,474,898) (25,327,717 (18,487,538) (25,327,538) (4,877,538) (5,935,698) (4,877,538) (770,565) (5,936) (770,565) (7,548)				(3,184,121)	
Net Cash Used in Investing Activities (96,008,777) (38,950,233) C. Cash Flows from Financing Activities (5,935,698) (4,877,538) Payment for Financial Expenses (5,935,698) (4,877,538) Received/(Payment) Long Term Loan (770,565) 563,619 Received for share issue from IPO - - IPO Subscrption money 3,350 3,350 IPO Expenses - - Dividend Paid - (548 Fractional refund - 3,876 Interest received on unclaimed dividend (Net off Interest Expenses) (5,906) (9,581) Received against Lease Liability - - Payment against Lease Liability/(Advance) 46,110 - Payment against Lease Liability (66,529) (276,660 Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538) D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568)	Acquisition of Right-of-Use Assets		- 1	` - 1	
Net Cash Used in Investing Activities (96,008,777) (38,950,233) C. Cash Flows from Financing Activities (5,935,698) (4,877,538) Payment for Financial Expenses (770,565) 563,619 Received (Payment) Long Term Loan (770,565) 563,619 Received for share issue from IPO - - IPO Subscrption money 3,350 3,350 IPO Expenses - - Dividend Paid - (548) Fractional refund - 3,876 Interest received on unclaimed dividend (Net off Interest Expenses) (5,906) (9,581) Received against Lease Liability - - Payment against Lease Liability/(Advance) 46,110 - Payment against Lease Liability (66,529) (276,660) Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538) D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568)	Paid for Projects in Progress (Non-Current Portion)		(15,474,898)	(25,327,717)	
Payment for Financial Expenses (5,935,698) (4,877,538 Received/(Payment) Long Term Loan (770,565) 563,619 Received for share issue from IPO - - IPO Subscrption money 3,350 3,350 IPO Expenses - - Dividend Paid - (548 Fractional refund - (5,906) (9,581 Interest received on unclaimed dividend (Net off Interest Expenses) (5,906) (9,581 Received against Lease Liability - - Payment against Lease Liability/(Advance) 46,110 - Payment against Lease Liability (66,529) (276,660 Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568	Net Cash Used in Investing Activities		(96,008,777)	(38,950,233)	
Payment for Financial Expenses (5,935,698) (4,877,538 Received/(Payment) Long Term Loan (770,565) 563,619 Received for share issue from IPO - - IPO Subscrption money 3,350 3,350 IPO Expenses - - Dividend Paid - (548 Fractional refund - (5,906) (9,581 Interest received on unclaimed dividend (Net off Interest Expenses) (5,906) (9,581 Received against Lease Liability - - Payment against Lease Liability/(Advance) 46,110 - Payment against Lease Liability (66,529) (276,660 Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568	C Cash Flows from Financing Activities				
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IPO Expenses			3 350	3 350	
Dividend Paid - (548 Fractional refund - 3,876 Interest received on unclaimed dividend (Net off Interest Expenses) (5,906) (9,581 Received against Lease Liability - - Payment against Lease Liability/(Advance) 46,110 - Payment against Lease Liability (66,529) (276,660 Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568			-		
Fractional refund Interest received on unclaimed dividend (Net off Interest Expenses) Received against Lease Liability Payment against Lease Liability/(Advance) Payment against Lease Liability Received/(Payment) Short Term Loan Net Cash Used in Financing Activities D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) - 3,876 (5,906) (9,581		,	-	(548)	
Interest received on unclaimed dividend (Net off Interest Expenses) Received against Lease Liability Payment against Lease Liability/(Advance) Payment against Lease Liability Received/(Payment) Short Term Loan Net Cash Used in Financing Activities D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (5,906) (9,581) (6,506) (276,660) (276,660) (276,660) (4,109,538) (4,109,538) (5,906) (9,581) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660) (276,660)	Fractional refund		-		
Received against Lease Liability - - Payment against Lease Liability/(Advance) 46,110 - Payment against Lease Liability (66,529) (276,660 Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568)	Interest received on unclaimed dividend (Net off Interest Expe	enses)	(5,906)		
Payment against Lease Liability (66,529) (276,660 Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568			` - '	` _	
Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568	Payment against Lease Liability/(Advance)		46,110	-	
Received/(Payment) Short Term Loan 5,778,727 483,943 Net Cash Used in Financing Activities (950,511) (4,109,538 D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568			(66,529)	(276,660)	
D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C) (70,517,415) (25,397,568	Received/(Payment) Short Term Loan			483,943	
	Net Cash Used in Financing Activities		(950,511)	(4,109,538)	
E. Cash and Cash Equivalents at 1st July 79,164,973 177.842.857		+C)	An area 2 and and a fine and a fine	(25,397,568)	
			79,164,973	177,842,857	
F. Cash and Cash Equivalents at 31 December (D+E) <u>8,647,558</u> <u>152,445,289</u>	F. Cash and Cash Equivalents at 31 December (D+E)	,	8,647,558	152,445,289	
Net Operating Cash Flows Per Share (NOCFPS)- Basic (Note # 35.00) 0.26 0.17	Net Operating Cash Flows Per Share (NOCFPS)- Basic (Note # 35.0	0)	0.26	0.17	



Place: Dhaka

Dominage Steel Building Systems Ltd.

Unaudited Statement of Financial Position
As at 31 December 2024

Particulars	Notes	Amount in BDT		
	Notes	31-Dec-24	30-Jun-24	
Assets		_		
Non-Current Assets		1,257,051,738	1,231,650,746	
Property, Plant and Equipment	4.00	995,667,646	1,003,519,247	
Capital Work in Progress	5.00	109,708,857	62,173,616	
Right-of-Use Assets	6.00	1,013,081	1,065,700	
Projects in Progress (Non-Current Portion)	7.01	150,662,154	164,892,183	
Current Assets		712 274 050	722 007 042	
Inventories	8.00	712,374,958 337,487,904	722,087,912	
Trade and Other Receivables	9.00	299,099,302	348,618,026	
Advances, Deposits and Prepayments	10.00	67,140,195	219,931,915	
Cash and Cash Equivalents	11.00	8,647,557	74,372,997	
	11.00		79,164,973	
Total Assets	_	1,969,426,697	1,953,738,658	
Shareholders' Equity and Liabilities				
Shareholders' Equity		1,765,681,034	1,757,812,537	
Share Capital	12.00	1,026,000,000	1,026,000,000	
Retained Earnings	13.00	739,681,034	731,812,537	
Non -Current Liabilities			-	
Long Term Loan (Non-current Portion)	14.00 [78,847,505 7,424,756	78,461,075	
Lease Liability (Non-Current Portion)	15.00	7,424,750	7,948,740	
Deferred Tax Liability	16.00	71,422,748	70 510 225	
Dolon Gu Tux Elability	10.00	11,422,140	70,512,335	
Current Liabilities	_	124,898,158	117,465,046	
Short Term Loan	17.00	66,275,400	60,496,673	
Trade and Other Payables	18.00	1,915,281	5,238,447	
Liabilities for Expenses	19.00	7,099,692	5,832,369	
Unclaimed Dividend Account	20.00	2,471,417	686,838	
Income Tax Payable	21.00	42,838,128	41,220,296	
Liability for WPPF	22.00	804,238	194,876	
Long Term Loan (Current Portion)	23.00	3,494,003	3,740,584	
Lease Liability (Current Portion)	24.00	-	54,963	
Total Shareholders' Equity and Liabilities	=	1,969,426,697	1,953,738,658	
Net Asset Value Per Share (NAV)	34.00	17.21	17.13	

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

5% Chairman

n Managing Director

Director

Chief Financial Officer

Company Secretary

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Place: Dhaka

Dominage Steel Building Systems Limited

Unaudited Statements of Profit or Loss and Other Comprehensive Income For the half year/2nd quarter ended 31 December 2024

Amount in BDT

		For the half year		For the 2nd quarter		
Particular	Notes	1 July 2024	1 July 2023	1 Oct 2024	1 Oct 2023	
Fullodial	Notes	to	to	to	to	
		31 Dec 2024	31 Dec 2023	31 Dec 2024	31 Dec 2023	
Revenue	25.00	123,710,059	102,296,402	50,695,525	52,511,617	
Cost of Sales	26.00	97,727,242	(84,960,550)	40,921,935	(44,634,874)	
Gross Profit		25,982,817	17,335,852	9,773,590	7,876,743	
Operating Expenses		(8,509,380)	(10,903,434)	(5,572,585)	(6,939,768)	
Administrative Expenses	27.00	(7,766,183)	(9,509,030)	(5,136,755)	(6,200,588)	
Marketing & Selling Expenses	28.00	(743,197)	(1,394,404)	(435,831)	(739,180)	
Profit from Operation		17,473,437	6,432,418	4,201,005	936,975	
Other Income	29.00	1,270,415	4,437,978	81,715	2,221,290	
Interest on lease	30.00	(11,566)	(22,147)	-	(11,235)	
Financial Expenses	31.00	(5,935,698)	(4,877,538)	(3,093,467)	(2,968,055)	
Profit Before Income Tax & WPPF		12,796,588	5,970,711	1,189,253	178,975	
Less: WPPF Expenses		(609,361)	(284,320)	(56,631)	(8,523)	
Profit Before Income Tax	9	12,187,227	5,686,391	1,132,622	170,452	
Income Tax Expenses	32.00	(2,528,245)	(4,064,824)	(221,329)	(2,333,715)	
Current Tax		(1,617,832)	(2,711,501)	(526,755)	(1,595,498)	
Deferred Tax (Expenses)/Income		(910,413)	(1,353,323)	305,426	(738,217)	
Net Profit After Tax		9,658,981	1,621,567	911,293	(2,163,263)	
Other Comprehensive Income		-	-	-	-	
Total Comprehensive Income		9,658,981	1,621,567	911,293	(2,163,263)	
Earnings Per Share (EPS)- Basic	33.00	0.09	0.02	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

Dominage Steel Building Systems Ltd.

Unaudited Statement of Changes in Equity For the half year/2nd quarter ended 31 December 2024

Amount in BDT

Particulars	Share Capital	Retained Earning	Total
Balance as at 1st July 2024	1,026,000,000	731,812,537	1,757,812,537
Cash Dividend (0.25%)		(1,790,485)	(1,790,485)
Net Profit after tax for the period	=	9,658,981	9,658,981
Balance as at 31 December 2024	1,026,000,000	739,681,034	1,765,681,034

Statement of Changes in Equity For the half year/2nd quarter ended 31 December 2023

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		1,621,567	1,621,567
Balance as at 31 December 2023	1,026,000,000	730,599,213	1,756,599,213

Chairman

Managing Director

Chief Financial Officer

Company Secretary

Place: Dhaka