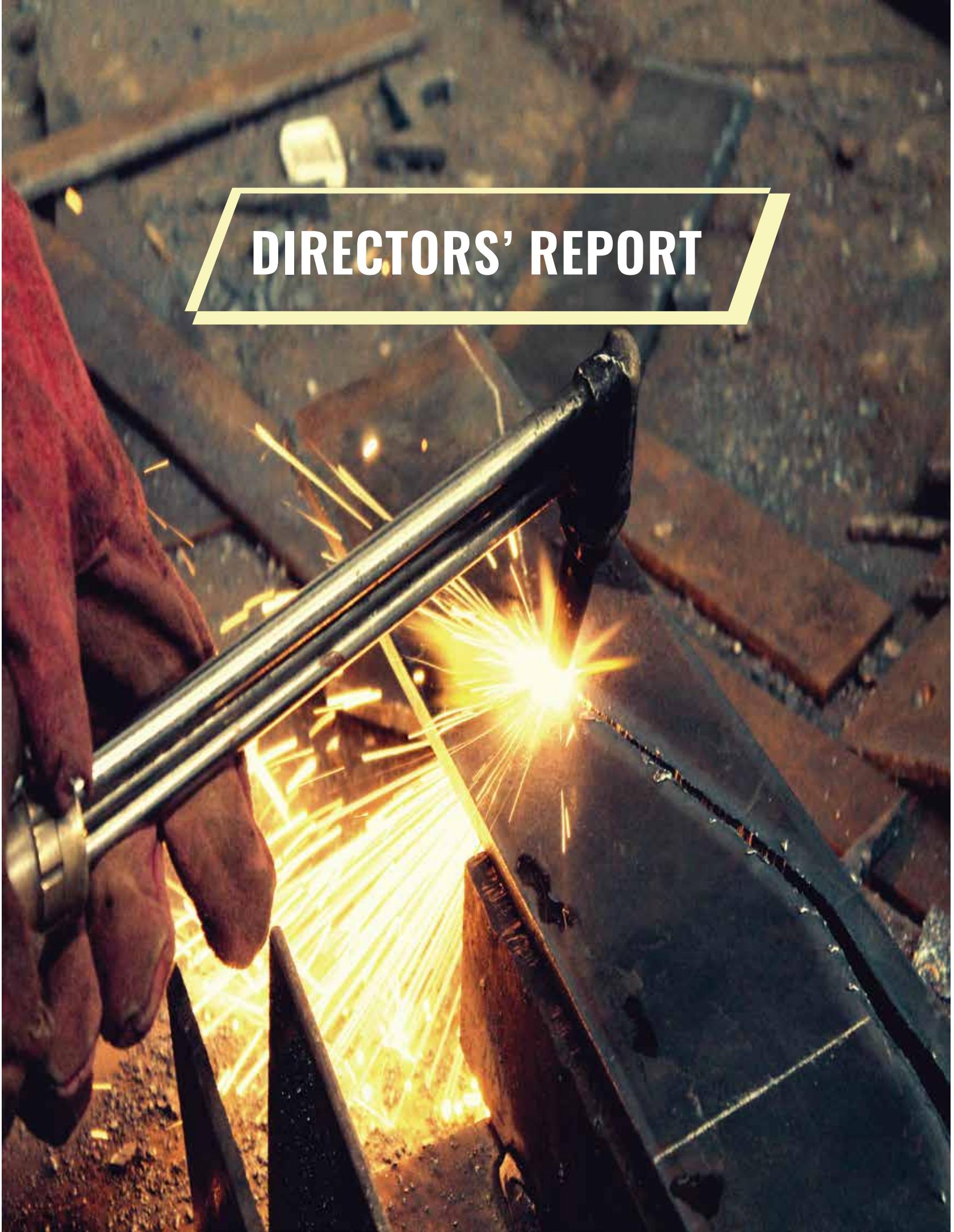


DIRECTORS' REPORT



DIRECTORS' REPORT

(Prepared under section 184 of the Companies Act, 1994 (Act No. XVIII of 1994)

Respected Member & Honorable Shareholders,

Assalamualaikum,

On behalf of the Board of Directors and on my own behalf I welcome you all to the 19th Annual General Meeting. The Board of Directors is pleased to take the opportunity to present to you the Audited Financial Statements of the Company for the ended June 30, 2025, the Auditors' report and the Directors' Report thereon along with the Company's performance and other matters in terms of Companies ACT 1994, the guideline issued by Bangladesh Securities and Exchange Commission and Bangladesh Accounting Standards.

Chairman and Managing Director

The chairman and the Managing Director of the Company are different individuals. The roles of the Chairman and the Managing Director are clearly established, set out in writing, and agreed upon by the Board to ensure transparency and better governance. Their detailed resume is disclosed on page 20 of this Annual Report-2025.

Independent Director

The Independent Directors have been appointed to the Board as per the guidelines of the Bangladesh Securities and Exchange Commission (BSEC). Two distinguished Independent Directors have been performing their duties and responsibilities efficiently for the greater interest of the company. Dominage Steel Building Systems Ltd is really benefited from their service. Their detailed resume is disclosed on page 20 & 21 of this Annual Report-2025.

An Industry Outlook and Future Development

The Pre-Engineered Building (PEB) and broader construction sectors in Bangladesh for the 2024-2025 period present a complex picture, characterized by robust long-term potential overshadowed by immediate macroeconomic headwinds. The industry's near-term growth has significantly decelerated, primarily due to political instability and a protracted dollar crisis. The change in government and resulting administrative uncertainty led to the cancellation or indefinite delay of numerous public infrastructure projects and a substantial downward revision of the Annual Development Program (ADP) budget for FY2024-25, causing a sharp decline in demand for construction materials, with some reports indicating a plunge in steel sales by up to 70%. Furthermore, the depreciation of the Taka against the US Dollar (losing over 12% in 2024) drastically raised the cost of essential imported raw materials, such as steel scrap and clinker, while a persistent liquidity crunch and banking reluctance to open Letters of Credit (LCs) severely hampered the import process, forcing steel mills to operate at significantly reduced capacity.

Despite the short-term fragility, the underlying drivers for the PEB market remain strong, pointing toward a significant recovery post-2025, with the overall construction market projected to grow at a Compound Annual Growth Rate (CAGR) of around 6.42% to 10.4% over the medium term. The Pre-Engineered Building (PEB) segment specifically is projected for strong growth, with prefabricated and modular construction systems expected to advance at a CAGR of over 10.5% through 2030. This growth is driven by accelerated industrialization, as foreign manufacturers implement the "China-plus-one" strategy and establish facilities in Special Economic Zones (SEZs), where the cost-effectiveness, speed, and design flexibility of PEBs make them the preferred construction method for warehouses and factories. Moreover, substantial long-term government plans, including the Bangladesh Delta Plan 2100 and the Railway Master Plan, alongside renewed foreign aid and an easing of the dollar crisis by mid-2025 (supported by record remittance inflows), are expected to stabilize the economy and re-energize major infrastructure projects, setting the stage for the construction industry's rebound from 2026 onwards.

Future Plan or Projection or Forecast for the Company's Operation, Performance, and Financial Position

Dominage Steel Building Systems Ltd. (DSBSL) is experiencing slower growth for the last couple of years and aims to be the market leader in Bangladesh. DSBSL plans to capture the unexplored sectors of the Pre-Engineered Building (PEB) in Bangladesh as well as in foreign markets, especially in the African continent. DSBSL will establish a galvanizing unit that will enable it to create product variation to compete in greater sectors like transmission lines, hot-rolled galvanized sections etc., Also, DSBSL has a future plan to manufacture welding electrodes as a backward linkage which will enable it to reduce the cost of production and give it a competitive edge over its competitors.

In addition to our ongoing continuous engineering and construction work, we are initiating a new phase of dredging operations. We anticipate the Bangladesh government will commence the river dredging tender process following the national election, or shortly thereafter, once the political climate permits. We currently possess two operational dredger machines and are actively awaiting tenders from both government organizations and the private sector.

If everything is favorable, we will be able to start working on our dredger machine very soon and we feel good profit will come from here which we can inform shareholders of in time.

SEGMENT REPORTING

Dominage Steel Building Systems Ltd. is a pre-engineered steel building manufacturer and construction service, provider. Business activities of DSBSL are not recognized on the basis of differences in products and services or variations in geographical areas of operations. DSBSL has been manufacturing steel structures in its factory and when the structure left the factory DSBSL recognized that the product has sold out. Basically, DSBSL has to sell a package to its potential buyer. So, no need to show the performance of segment-wise or product-wise performance.

EMPHASIS OF MATTER

- (1) As disclosed in Note 4.00, additions of Tk. 22,507,776 were supported by documentation that included TDS of Tk. 10,938,042 from prior years' challans improperly capitalized. The Fixed Asset Register lacked asset tagging for proper identification.

Management Response:

We acknowledge the auditor's observations regarding the additions to Fixed Assets (Note 4.00) and the status of the Fixed Asset Register. The inclusion of Tax Deducted at Source (TDS) of Tk. 10,938,042 from prior years' challans in the current year's Fixed Asset additions occurred because these taxes were an integral, non-refundable cost directly related to asset purchase; therefore, the amount was capitalized with the specific asset categories to properly reflect the true cost of the assets.

Again, recognizing the importance of asset tagging for effective management and verification, we have already commenced the process of implementing a comprehensive asset tagging system and are prioritizing the full regularization of this system in the shortest possible timeframe.

- (2) During the audit, it was observed that in few cases Tax Deducted at Source (TDS) and Value Added Tax Deducted at Source (VDS) were not properly deducted from expense heads as required under the relevant Tax laws. Furthermore, Advance Income Tax (AIT) (Ref: Note 10.02) and Income Tax Payable (Ref: Note 21) remained unadjusted from long since.

Management Response:

The company is admirable to comply with all applicable laws, rules and regulations. We will regularize deduction process and strictly follow this in coming days.

Regarding the Advance Income Tax (AIT) (Ref: Note 10.02) and Income Tax Payable (Ref: Note 21), we understand the need for timely adjustment. Tax assessments for the assessment years 2022–2023, 2023–2024, and 2024–2025 are currently in progress. We are actively working to finalize these assessments quickly, and the Advance Income Tax and Income Tax Payable balances will be appropriately adjusted upon their completion.

- (3) The Company could not provide proper ageing schedules for Trade Receivables, in the absence of these schedules, the ageing analysis & recoverability assessment could not be verified.

Management Response:

We confirm that the required ageing schedule for Trade Receivables has already been prepared and submitted to the audit team

(4) As disclosed in note no. 18.01, an amount of \$1674.83 equivalent to TK. 205,711 was received in FC Account for IPO that remain untraceable by the company but was reflected in cash & cash equivalent as against other liabilities. Again, the company vide their letter no DSBSL/SD/2024/147 dated 10 February 2024 informed capital market stabilization fund (CMSF), requesting their assistant including the potential transfer of these funds to CMSF.

Management Response:

We received the said amount dated 31 January 2023 in our foreign currency (FC) account open for the IPO, however the account balance was nil previously. We notified the Capital Market Stabilization Fund (CMSF) of this matter via our letter no. DSBSL/SD/2024/147 dated February 10, 2024, requesting appropriate action, including potential transfer to the CMSF. We are still awaiting a response from them.

(5) Some items of purchase and payments were made other than banking channel.

Management Response:

These transactions were conducted to address specific operational exigencies where banking facilities were either unavailable or impractical. Management assures that all such transactions were carried out with proper authorization, documented appropriately, and aligned with the company's internal controls and policies.

RISKS & CONCERNS:

Risk assessment and mitigation is an integral part of any business.

Risk management is the prioritized process of analyzing exposure to risk and probability of risks occurring as well as determining how best to handle such exposures. This involves identifying and characterizing the risks involved, assessing the threat from each, assessing mitigatory precautions and ways for cost effectiveness and devising a comprehensive risk management strategy to reduce those risks.

The management of the Company has overall responsibility for the establishment and oversight of the Company's risk management framework. We have a robust system of managing business risk. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company has exposure to the following risk for its use of financial instruments.

Credit Risk

Credit risk is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables. Management has a credit policy in place that are controlled and monitored in accordance with terms and conditions prescribed in work order. As at 30 June 2025 the entire part of the receivables are related to the sale of goods and subject to insignificant credit risk. Risk exposure from other financial assets. i.e., Cash at bank and other external receivables are nominal.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach in managing liquidity (cash and cash equivalents) is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions without incurring unacceptable losses or risking damage to the Company's reputation. Typically, the Company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses including financial obligation through the preparation of the cash flow forecast with due consideration of timeline of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. Extremely stressed conditions the Company may get support from the related Company in the form of short-term financing.

Market Risk

Market risk is the risk that any changes in market prices such as foreign exchange rates and interest will affect the Company's income or the value of its holdings and financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

(a) Currency risk

The Company is exposed to currency risk on certain revenues and purchases such as revenue from foreign customers and imports of raw materials, machinery, and equipment. The majority of the Company's foreign currency transactions are denominated in USD and relate to procurement of materials, machineries and equipment from abroad.

(b) Interest rate risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. The foreign currency loan is subject to floating rates of interest. Local loans are, however, not significantly affected by fluctuations in interest rate risk. The Company has not entered into any type of derivative instrument in order to hedge interest rate risk as of the reporting date.

EXTRA-ORDINARY GAIN OR LOSS

Extraordinary gains or losses refer to infrequent and unusual gain or loss which is not part of the Company's ordinary/day-to-day operations. As to the Company, there was no such gain or loss during the year under-reporting.

RELATED PARTY TRANSACTIONS

Related party transactions have been disclosed in note no. 36.04 the notes to the financial statements.

THE NOMINATION AND REMUNERATION POLICY

According to the Company Act-1994 & Memorandum and Articles of Association of Dominage Steel Building Systems Ltd., the executive director of the company will get remuneration, and the non-executive director only gets board meeting fees. There are following the nomination and remuneration are given below:

Name	Designation	Status	Nature of Transaction	Amount (Taka)
Mr. Muhammad Shamsul Islam	Chairman	Non-executive	Honorarium	-
			Board Meeting Fees	14,800
Mr. Mohammad Rafiqul Islam	Managing Director	Executive	Remuneration	1,825,148
			Board Meeting Fees	13,600
Mr. Sujit Saha	Director	Non-executive	Remuneration	-
			Board Meeting Fees	-
Mr. Rakibul Islam	Director	Non-executive	Remuneration	-
			Board Meeting Fees	12,800
Mr. Abul Kalam Bhuiyan	Director	Non-executive	Remuneration	-
			Board Meeting Fees	12,800
Mr. Tapan Chandra Banik	Independent Director	Non-executive	Remuneration	-
			Board Meeting Fees	13,400
Mr. Md. Mizanur Rahman	Independent Director	Non-executive	Remuneration	-
			Board Meeting Fees	13,600
Total amount (Taka)				1,906,148

UTILIZATION OF IPO FUND

The Company has raised Tk. 30.00 crore for the public for building and other construction, electrical installation, acquisition of new plan & machinery and to meet IPO Expenses.

As of 30 November 2024, Dominage Steel Building Systems Limited has completed 100% of the total utilization of the fund. Following are the details of the utilization-

SL.	Purpose Mentioned in the Prospectus	Allotment Amount	Total Utilization of Fund up to November 30, 2024	Utilized (%)	Total Un-utilized Amount
a)	Building and other construction	58,647,418	58,682,139	100.00%	-
b)	Electrical Installation	16,240,000	16,276,576	100.00%	-
c)	Acquisition of new plant & machinery	208,605,833	208,638,940	100.00%	-
d)	IPO Expenses	19,576,000	19,576,000	100.00%	-
Total taka		303,069,251	303,173,655		-

The company has already managed to complete its total utilization and the schedule timeline for the utilization of the IPO proceeds was delayed because of the following reasons-

Unfortunately, unforeseen circumstances have impacted DSBSL's ability to fully utilize the IPO funds within the allotted timeframe. The ongoing war in Ukraine compounded by the lingering effects of the COVID-19 pandemic has resulted in a global economic slowdown and recession. Bangladesh has also experienced these effects, facing a slowdown in business activity and higher inflation compared to previous periods. The ongoing foreign exchange crisis has made it difficult for the company to open Letters of Credit (LCs) for importing essential capital machinery and raw materials in recent months.

Again, the global economy has experienced significant ups and downs over the past few years, leading to substantial changes in overall business activities and lifestyles. As a result, we have observed a significant deviation between the supply and demand for the equipment and materials we had planned to purchase using IPO funds. In light of these circumstances the Board of directors of Dominage Steel Building Systems must make a policy decision to extend utilization timeline.

We sincerely apologize for this delay and assure our shareholders of our continued commitment toward the development of the company. We have consistently and successfully submitted all of our monthly audited IPO utilization reports to the Bangladesh Securities and Exchange Commission (BSEC), the Dhaka Stock Exchange (DSE), and the Chittagong Stock Exchange (CSE) throughout the utilization period. All these reports are publicly available on our corporate website.

Finally, we express our sincere gratitude to all our stakeholders for their invaluable support, which has helped facilitate the smooth utilization of the funds thus far.

Company's Operations: FIVE YEARS OF FINANCIAL POSITION

Operational Result	30.6.2025	30.6.2024	30.06.2023	30.06.2022	30.06.2021
Turnover	189,561,418	187,729,653	333,443,469	449,026,637	475,081,252
Gross Profit	38,860,091	30,525,882	60,019,824	105,564,048	138,352,154
Profit from Operating	19,978,418	6,283,704	34,920,309	79,964,879	110,042,316
Net Profit Before Tax	9,374,366	3,897,530	35,376,440	80,597,702	106,231,093
Net Profit after Tax	5,098,870	2,834,891	4,584,282	56,031,570	106,900,564
<hr/>					
Financial Position	30.6.2025	30.6.2024	30.06.2023	30.06.2022	30.06.2021
Non - Current Assets	1,240,451,741	1,231,650,746	1,203,376,906	1,096,976,510	1,039,617,200
Current Assets	716,546,423	722,087,912	767,355,317	862,692,749	984,663,321
Shareholder's Equity	1,761,120,923	1,757,812,537	1,758,558,616	1,768,298,212	1,748,076,338
Non - Current Liability	79,762,535	78,461,075	83,617,838	96,417,911	71,844,643
Current Liability	116,114,706	117,465,046	128,555,769	94,953,136	204,359,541
<hr/>					
Key Financial Ratio	30.6.2025	30.6.2024	30.06.2023	30.06.2022	30.06.2021
Current Ratio	6.17	6.15	5.96	9.10	4.82
Quick Ratio	3.38	3.18	3.09	5.33	2.95
Debt to Equity Ratio	0.11	0.11	0.12	0.11	0.16
Net Income Ratio (%)	2.69%	1.51%	1.4%	12.48%	22.50%
Return on Equity (%)	0.29%	0.16%	0.26%	3.17%	6.12%
Earnings Per Share (EPS)	0.05	0.03	0.04	0.55	1.17

GOING CONCERNED

The company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there is no material uncertainties related to events or conditions which may cast significant doubt upon the company's ability to continue as a going concern.

INTERNAL CONTROL

The Board has ultimate responsibility to establish the effective systems of internal control. To ensure internal control regarding risk management, financial control and compliance legislation, the company already has a strong internal audit department.

QUALITY POLICY AND CONTROL

Improving and maintaining the quality of products is an issue of huge importance for Dominage Steel Building Systems Ltd., and its Board of Directors. The company strictly controls the quality of all products by maintaining standard qualities, using modern equipment and hiring competent, qualified and dedicated personnel.

UNPAID OR UNCLAIMED DIVIDEND:

The Company has made payments of fractional dividend (from stock dividend) amount and cash dividend to the respective shareholders' individual Bank A/C through BEFTN, but the mentioned dividend amounts have returned. Though the company has issued cheques/dividend warrants to the recipients, which were not presented before the related banks till 30 June 2025. These amounts are deposited in a separate bank account and are payable on demand.

As of 30 June 2025, unclaimed dividend summary is as follows:

Years	Number of Shareholders	Amount of Unpaid or Unclaimed Dividends (Adjustment with Bank Interest)
2020	-	-
2021	-	-
2022	993	189,488
2023	1,161	103,180
2024	1,010	44,426

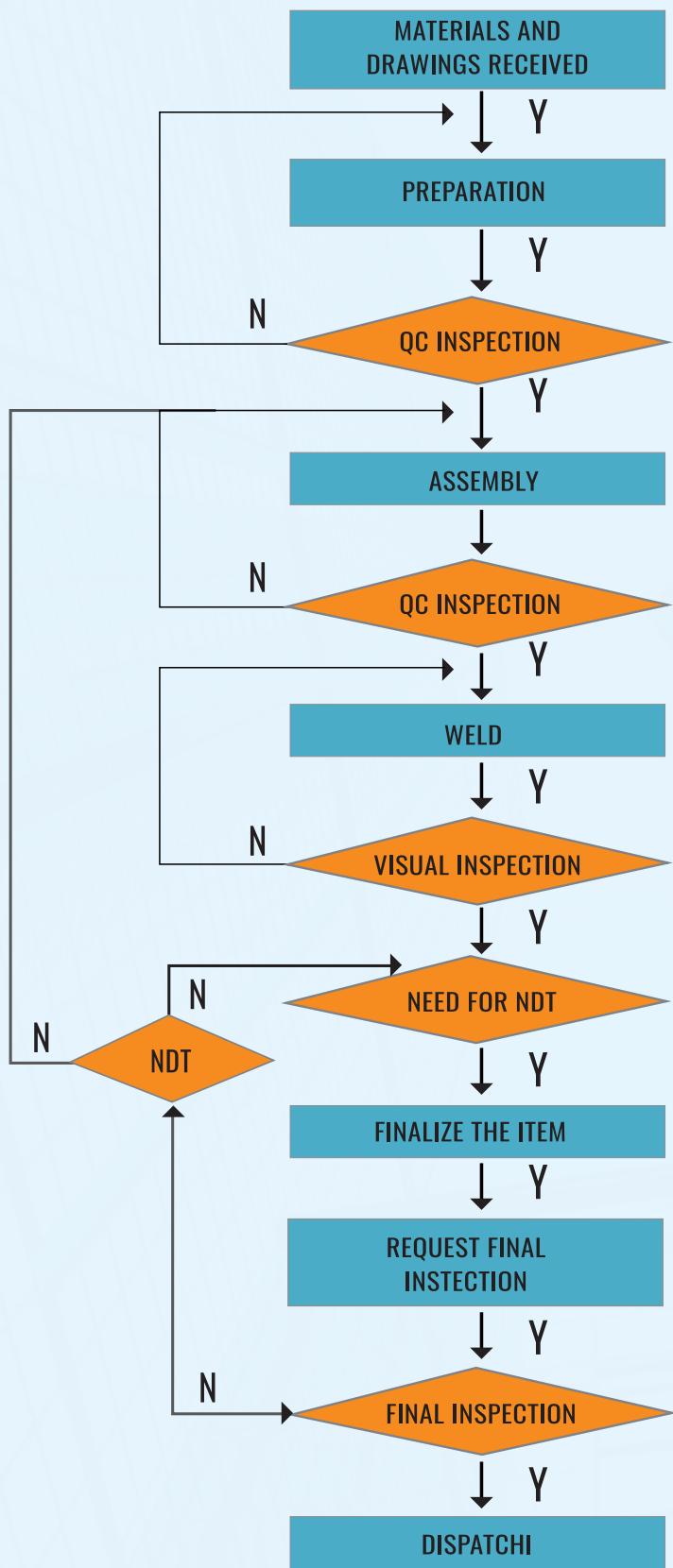
Capital Market Stabilization Fund (CMSF)

Following BSEC Directive No. BESC/CMRRCD/2021-386/03 dated January 14, 2021, Dominage Steel Building Systems Limited, transferred its unclaimed cash dividend for the Year 2020 and 2021 to Capital Market Stabilization Fund (CMSF) vide letter no DSBL/SD/2024/146 dated February 08, 2024, and letter no DSBL/SD/2025/337 dated February 02, 2025.

Detailed information of unclaimed dividend is published on the website of the company.



OUR PRODUCTION PROCESS



SIGNIFICANT VARIANCE IN FINANCIAL STATEMENT

The company's revenue has remained flat due to the ongoing local political issue and global economic crisis, coupled with a slowdown in domestic industrialization and infrastructure development, which has led to a decline in demand for our products and services.

Net Profit/(Loss) after tax has slightly increased compared to the previous year. This improvement is attributable to a cost-cutting policy implemented by management to overcome the recent economic slowdown.

EPS has remained in a flat position as a result of higher finance costs and lower other income compared to previous year.

Net cash flows from operating activities have a straight-line position due to the slower growth in the total revenue & collection.

The Net Asset Value (NAV) was 17.13 for the year ended June 30, 2024, and stood at 17.16 for the year ended June 30, 2025.

DIVIDEND

The board of Directors has recommended 0.35% Cash Dividend (Other than Sponsor/Director) i.e., Cash Tk. 2,506,678.68 will be paid to the general shareholder. Total Share 102,600,000; Sponsor/Directors Shares- 30,980,609 and General Shareholders Share- 71,619,391 on June 30, 2025. Which will be approved in the forthcoming Annual General Meeting- 2025 (AGM). The dividend will only be entitled to the shareholders whose names will be appeared on the share in the register of the company/depository register of CDBL on the record date i.e., November 20, 2025

BRIEFLY EXPLANATION OF THE FINANCIAL PERFORMANCE OF THE COUNTRY AND THE GLOBAL

Below is the information on the financial position of our company with domestic and one foreign company:

No	Particulars	Domestic Company (in BDT)		
		Dominage Steel Building Systems Limited 30 June 2025	Bangladesh Building Systems Limited 30 June 2024	Bangladesh Steel Re-Rolling Mills 30 June 2025
1	Turnover	189,561,418	828,828,755	95,720,261,577
2	Gross Profit	38,860,091	147,754,216	11,344,670,024
3	Operating Profit	19,978,418	64,148,373	8,961,499,804
4	Net Profit Before Tax	9,374,366	29,801,394	7,807,737,430
5	Net Profit After Tax	5,098,870	11,979,120	6,142,178,088
6	Non-Current Assets	1,240,451,741	1,687,382,805	48,195,726,933
7	Current Assets	716,546,423	1,942,598,811	45,475,209,164
8	Shareholder's Equity	1,761,120,923	2,105,245,184	49,800,968,329
9	Non-Current Liability	79,762,535	814,552,675	6,772,524,091
10	Current Liability	116,114,706	710,183,758	37,097,443,678
11	Current Ratio	6.17	2.74	1.23
12	Quick Ratio	3.38	2.04	0.57
13	Debt to Equity Ratio	0.11	0.724	0.88
14	Net Income Ratio (%)	2.69	1.45	6.42
15	Return on Equity (%)	0.29	0.57	12.33

APPOINTMENT OF STATUTORY AUDITORS

The Audit Committee has recommended the appointment of PKF Aziz Halim Khair Choudhury, Chartered Accountants, as the auditor for the year ending 30 June 2026.

The Board of Directors, at its meeting held on October 28, 2025, expressed its intention to appoint the auditor. Base on the recommendation of the Audit Committee, the Board decided to propose the appointment of PKF Aziz Halim Khair Choudhury, Chartered Accountants, as the auditors for the company for the financial year 2025-2026 and fix their remuneration of Tk. 230,000 (Two lac & thirty thousand) including VAT and it will be placed before the Shareholders at the 19th Annual General Meeting (AGM) for approval.

APPOINTMENT OF COMPLIANCE AUDITOR

The Board of Directors recommended appointing MZ Chowdhury & Co. Chartered Accountants as the compliance auditor of the company to audit the corporate governance code for the year 2025-2026, in the Board meeting of the Company on October 28, 2025

APPOINTMENT OF AN INDEPENDENT SCRUTINIZER

The BSEC, Condition no 9. directive, dated March 10, 2021, Ref no. BSEC/CMRRCD/2009-193/08-. The company is to be recruited as an Independent Scrutinizer for observing the election and detailed information on voting results at the Annual General Meeting (AGM)-2025. The Haruner Rasid & Associates as independent scrutinizer for the Annual General Meeting-2025 was proposed and approved by the Board of Directors in the Board meeting of the Company on October 28, 2025.

STATEMENT OF DIRECTORS ON FINANCIAL REPORTS

In accordance with the Bangladesh Securities and Exchange Commission Notification No. SEC/CMRRCD/2006-158/134/Admin/ 44 dated 07 August 2012 the Directors are pleased to confirm the following:

The financial statements together with notes thereon have been drawn up in conformity with the Companies Act. 1994 and Bangladesh Securities and Exchange Rules 1987. These statements present fairly the company's state of affairs, the result of its operations, cash flow, and changes in equity.

1. Proper books and accounts of the company have been maintained.
2. Appropriate accounting policies have been applied consistently in the preparation of the financial statements and the accounting estimates are based on reasonable and prudent judgment.
3. The International Financial Reporting Standards, as applicable in Bangladesh, have been followed in the preparation of the financial statements.
4. The systems of internal control are sound and have been implemented and monitored effectively.
5. The pattern of shareholding is provided in Annexure II of the annual report.

MAINTAINING A WEBSITE

The company maintains an official website, www.dominage.net

Compliance with Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 Dated June 03, 2018

BOARD SIZE

The number of members in the Board of Directors of the Company stands at 07 (including Two Independent Directors) which is within the limits given by the BSEC Notification.

ELECTION OF DIRECTORS

Muhammad Shamsul Islam, Chairman & Abul Kalam Buiyan Director of the Company, retire as per articles of the Articles of Association and being eligible for re-election. Brief resume and other information of the above-mentioned directors as per clause 1.5 (xxii) of BSEC notification dated 7th August 2012 are depicted in Annexure-III. The Board of directors of Dominage Steel Building Systems Ltd., therefore, recommend him for re-appointment for next year.

A brief resume of the directors

- a. Nature of his or her expertise in specific functional areas
- b. Names of companies in which the person also holds directorship and the membership of committees of the board

MANAGING DIRECTOR, CHIEF FINANCIAL OFFICER, COMPANY SECRETARY, HEAD OF INTERNAL AUDIT

As per corporate governance guidelines of BSEC, the company has allocated the responsibilities of the officials as follows:

Managing Director	:	Mohammad Rafiqul Islam
Company Secretary	:	Md Shamim Bhuiyan
Chief Financial Officer	:	Md. Moinul Arefin
Head of Internal Auditor	:	Md. Omar Sium

ROLES, RESPONSIBILITIES AND DUTIES OF THE CFO, THE HIAC AND THE CS

The roles, responsibilities, and duties of the CFO:

1. Preparation of Quarterly and Yearly Financial Statement.
2. Company Full Control of Financial & Accounts.
3. TAX & VAT Monitoring.
4. Yearly return submission.
5. Attend meetings etc.,

The roles, responsibilities, and duties of the HIAC:

1. Company Internal audit monitoring.
2. Meeting with Audit Committee.
3. Meeting with External Auditors.
4. Attend the company others meeting.
5. Monitoring compliance etc.,

The roles, responsibilities, and duties of the CS:

1. Monthly shareholding position submit to Authority
2. Arrangement for all meetings and preparation for minutes
3. Published all PSI
4. RJSC all works
5. Share department all works
6. Company Confidential documents reserved etc.,

And comply with the probation of Bangladesh Security and Exchange Commission (BSEC) rules and regulations, DSE & CSE Listing Regulations, and the company Internal Policy.

AUDIT COMMITTEE

The Audit Committee, as a subcommittee of the Board of Directors, has been constituted with the Independent Director as Chairman and other Directors. The Company Secretary acts as Secretary to the Audit Committee. This committee assists the Board in ensuring that the financial statements reflect a true and fair view of the state of affairs of the company. The audit committee is responsible to the Board of Directors and its roles and responsibilities are clearly set forth. The role of the Audit Committee has been stated in the annual audit committee report.

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee (NRC), as a sub-committee of the Board of Director, has been constituted of four members for the board of directors with one Independent Director as a Chairman. The company Secretary acts as Secretary to the Nomination and Remuneration Committee. The Nomination and Remuneration committee assists the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top-level executive as well as a policy for formal process of considering remuneration of directors, top level executive of the company. NRC is responsible to the Board of Directors and its roles and responsibilities are clearly set forth.

CORPORATE GOVERNANCE

Corporate Governance is the practice of good citizenship, through which the company is governed by the board, keeping in view its accountability to the shareholders and to society. A statement in pursuance of clause 1.5, The Directors Report to Shareholders. 3.5, Reporting to the Shareholders and General Investors, Certificate from the CEO and CFO to the Board as per clause 6, a certificate from a professional accountant as per clause 7(I), and status of compliance with the conditions imposed by the Commission's Notification No. SEC/ CMRRCD/ 2006-158/207/Admin/80, dated 3 June 2018 issued by Bangladesh Securities & Exchange Commission is depicted in Annexure-I, II, IV, VI, and VII respectively.

ANNEXURE TO THE DIRECTORS' REPORT

ANNEXURE-I

- Related Party Transactions are depicted in Note no. 36.04 in the Notes to the Account.
- Remuneration of Directors including Independent Director has been shown in Note no. 36.04 in the Notes to the Account.
- The Financial Statement of the Company present true and fair view of the Company's state of affairs, the result of its operation, cash flows, and changes in equity.
- Proper books of accounts as required by the prevailing law have been maintained.
- Appropriate accounting policies have been followed in formulating the financial statements and accounting estimates were reasonable and prudent.
- The financial statement was prepared in accordance with IAS/BAS/IFRS/BFRS.
- The internal control system is sound in design and is effectively implemented and monitored.
- Key operating and financial data of the last five years have been presented in a summarized form on page no.15
- The number of Board Meetings and the Attendance of Directors for the year ended 30 June, 2025 were as follows:

Board Members	Designation	Meeting Held	Attendance
Engr. Muhammad Shamsul Islam	Chairman	6	6
Engr. Mohammad Rafiqul Islam	Managing Director	6	6
Rakibul Islam	Director	6	6
Abul Kalam Bhyian	Director	6	6
Sujit Saha	Director	6	0
Prof. Md. Mizanur Rahman	Independent Director	6	6
Tapan Chandra Banik	Independent Director	6	6

The pattern of Shareholding as required by clause 1.5 (xxi) of the BSEC Notification dated 7th August 2012, is stated in Annexure II.

ANNEXURE-II

xxiii. Pattern of Shareholding as of 30th June 2025

Shareholding Pattern

The shareholding of directors at the end of 30 June 2025 is shown as below:

SI No	Name of the Shareholder	Position	Shares Held	%
i.	Parent/Subsidiary/Associated companies and other related parties			
ii	Director, Chief Executive Officer, Chief Financial Officer, Company Secretary, Head of Internal Audit and their Spouse and Minor Children:			
	Engr. Muhammad Shamsul Islam	Chairman	12,041,988	11.74%
	Engr. Mohammad Rafiqul Islam	Managing Director	12,041,988	11.74%
	Sujit Saha	Director	2,632,523	2.56%
	Abul Kalam Bhuiyan	Director	2,132,055	2.08%
	Rakibul Islam	Director	2,132,055	2.08%
	Prof. Md. Mizanur Rahman	Independent Director	Nil	Nil
	Tapan Chandra Banik	Independent Director	Nil	Nil
	Md. Shamim Bhuiyan	Company Secretary	Nil	Nil
	Md. Moinul Arefin	Chief Financial Officer	Nil	Nil
	Omor Sium	Head of Internal Auditor	Nil	Nil
iii	Office Staffs			
	Md. Atiqur Rahman	Manager	Nil	0.00%
	Md. Delowar Hossain	Manager	Nil	0.00%
	Rehana Parvin	Manager	Nil	0.00%
	Abu Ishaque Mohammed Raihan	Asst. Manager	Nil	0.00%
iv	Shareholders holding 10% or more voting interest in the company:			
	Engr. Muhammad Shamsul Islam	Chairman	12,041,988	11.74%
	Engr. Mohammad Rafiqul Islam	Managing Director	12,041,988	11.74%

1. No Company Secretary/CFO/ Internal Auditor and their spouse and minor children hold the above-mentioned shares of the Company.
2. No Shareholders hold 10% or more shares except Engr. Muhammad Shamsul Islam & Engr. Mohammad Rafiqul Islam holds 11.74% shares.

Summary of Shareholders and range of shareholders:

The Shareholding distribution schedule of Dominage Steel Building Systems Ltd. as on June 30, 2025 is presented below:

Group Name	Number of Share Holders	Number of Shares	Ownership (%)
Sponsors/Promoters & Director	5	30,980,609	30.20
Institutions	207	89,63,085	08.74
General Public	10805	62,656,306	61.06

The MD and CEO, CS, CFO, and HIAC of a listed company shall not hold any executive position in any other company at the same time.

Directors Involved in Other Companies:

SI No.	Name	Position in DSBSL	Involvement	
			Name of the Company	Position
1	Engr. Muhammad Shamsul Islam	Chairman	Dominage Development & Holding Ltd.	Managing Director
			Dominage Consultants Ltd.	Director
2	Engr. Mohammad Rafiqul Islam	Managing Director	Dominage Development & Holding Ltd.	Director
			Dominage Consultants Ltd.	Chairman
3	Rakibul Islam	Director	Nil	Nil
4	Abul Kalam Bhyian	Director	Nassa Design & Developments Ltd.	Chairman
			Five H Packaging Co.	Partner
			Paradise Embroidery & Services	
			Nasim International Ltd.	Managing Director
5	Sujit Saha	Director	Fine Foods Ltd.	Director
6	Prof. Md. Mizanur Rahman	Independent Director	Nil	Nil
7	Tapan Chandra Banik	Independent Director	Nil	Nil
8	Md. Shamim Bhuiyan	Company Secretary	Nil	Nil
9	Md. Moinul Arefin	Chief Finance Officer	Nil	Nil
10	Omar Sium	Head of Internal Auditor	Nil	Nil

Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and their spouses and minor children (name-wise details)

No	Name of the Shareholder	Position	Spouses	Children
1	Engr. Muhammad Shamsul Islam	Chairman	Razia Sultana	a) Inaya lihan Laiba b) Alara Anabia Leora
2	Engr. Mohammad Rafiqul Islam	Managing Director	Sharmin Sultana Pia	a) Yasir Ahnaf b) Warshan Kashif Arshin
3	Sujit Saha	Director	Ranjana Saha	a) Shovik Saha b) Rownak Saha
4	Abul Kalam Bhyian	Director	Nasima Akhtar	a) Sharmin Sultana Pia b) Arifa Sultana c) Abu Said Bin Kalam d) Sadia Afrin Bintay Kalam e) Tasfia Bintay Kalam
5	Rakibul Islam	Director	Mossarrat Mossaddika	a) Maimun Islam Rafsan
6	Prof Md. Mizanur Rahman	Independent Director	Suriya Sultana	a) Annika Tahsin b) Tanisha Tasnin
7	Tapan Chandra Banik	Independent Director	Mina Banik	a) Priankari Banik Toma b) Bebozett Banik
8	Md. Shamim Bhuiyan	Company Secretary	Samzana Akter	N/A
9	Md. Moinul Arefin	Chief Financial Officer	Kashfia Mawa	N/A
10	Omar Sium	Head of Internal Audit	Sumayah	N/A

MANAGEMENT APPRECIATION:

The Board of Directors of Dominage Steel Building Systems Ltd. record with deep appreciation the performance of the management, the officers, staff and workers who's relentless effort helped increase the productivity as well as the net profit despite the natural and unnatural adverse factors of production and marketing throughout the country and the world. It is expected the employees, and the management will continue to improve the results for the interest of shareholders whose unswerving trust in management has always been an inspiration to the Board of Directors.

The director humbly expresses their gratitude and acknowledges with keen interest the cooperation and unflinching support it has received from various agencies including the Bangladesh Securities and Exchange Commission, Stock Exchanges, National Board of Revenue, and other agencies of the public and the private sector. We look forward to a brighter future for all of us.

We look forward to a brighter future for all of us.



Engr. Muhammad Shamsul Islam
Chairman