AUDITOR'S REPORT

AND

FINANCIAL STATEMENTS

OF

DOMIANGE STEEL BUILDING SYSTEMS LIMITED
FOR THE YEAR ENDED 30 JUNE 2026

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DOMINAGE STEEL BUILDING SYSTEMS LIMITED
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PKF AHKC

PKF AZIZ HALIM KHAIR CHOUDHURY
CHARTERED ACCOUNTANTS

UTTARA BRANCH OFFICE
PHULBARI HOUSE HOUSE 25 ROAD 1 SECTOR 9
UTTARA DHAKA 1230 BANGLADESH

Independent Auditor's Report
To the Shareholders of
DOMINAGE STEEL BUILDING SYSTEMS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Dominage Steel Building Systems Limited** which comprise the Statement of Financial Position as at 30 June 2026 and Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2026, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the year ended 30 June 2026 in accordance with International Financial Reporting Standards (IFRS), The Company Act 1994 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have collected is sufficient and appropriate to provide a basis for our opinion.

We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), Bangladesh Securities and Exchange Commission (BSEC) and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws.

Emphasis of Matters

1. We draw attention to Note 4 to the financial statements. The Fixed Asset Register does not include asset tags containing the identification information for property, plant and equipment, and some assets were found to be damaged during our physical verification. Many of these assets are old, and their recoverable amounts may be significantly lower than their carrying amounts. Our opinion is not modified in respect of this matter.

2. As disclosed in note no. 18.01, an amount of $1674.83 equivalent to BDT. 205,711 was received 4. 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.

PKF Aziz Halim Khair Choudhury Chartered Accountants is a member of PKF International Ltd, London a network firm of PKF International Limited each of which is a separate and independent legal entity and does not accept any responsibility or liability for the action or inactions of any individual member or correspondent firm(s)

3. 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.

4. We draw attention to the fact that, during the year, certain purchases and payments were made by the Company other than through the banking channel. This is not in compliance with the banking channel requirements of the Income Tax Act 2023 and the Value Added Tax and Supplementary Duty Act 2012, and may result in disallowance of the related expenditure for income tax purposes and denial of input tax credit. Our opinion is not modified in respect of this matter

5. The Company could not provide proper ageing schedule for 'Trade Receivables', in the absence of these schedule, the ageing analysis & recoverability assessment could not be verified.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatements of the financial statements. These results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on accompanying financial statements.

Risk	Our response to the risk
Turnover	
The Company has made sales of BDT. 105,324,607 during the year. Their sales have decreased about 44% compared to the last year. Recognition of the revenue has been considered complex to contracts recognized over time based on the stage of completion, as well as low sales volume comparing to the last few years' performance. This matter is considered a key matter due to the level of judgment required to determine the timing of revenue recognition and measurement.	Our procedure to include: 1. Reviewing the director's assessment of selecting the major customer, ensuring the veracity of the data presented and assessing management's consideration of this process; 2. Assessing completeness and accuracy of the data used for recognition of revenue; 3. Reviewing the company's revenue recognition policies, accounting guidelines and disclosures to assess conformity with IFRS 15 "Revenue from Contacts with customers". 4. Evaluating the appropriateness of the notes related to the company's revenue.
Refer "Revenue" of the Financial Statement	

ABUL HALIM KHAIR CHOUDHURY AHKC CHARTERED ACCOUNTANTS

Long Term Loan	
The Company has taken long term and short term loans from Southeast Bank Limited.	Our procedure to include: 1. Testing the effectiveness of the company's control around the recording of loan, interest, and repayments; 2. Obtaining supporting documents of loan taken, utilization of loan, bank statements, and transaction recorded either side of the year and credit notes issued after the year-end to determine whether the amount recorded in the correct period; 3. Test interest rates application, calculation, and repayments for carrying amount and current and non-current distinguish; 4. Considering the adequacy of the company's disclosure regarding the loan; and The result of our testing is satisfactory and we considered the carrying amount of the loan recognized to be acceptable and recorded correctly
Refer note no. 14 & 17 of the Financial Statement	
Inventory	
The company had inventories of Tk. 357,666,360 at June 30,2026 held iri the factory, go down and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. As a result, the management applies judgment in determining the appropriate values for slow-moving or obsolete items.	Our procedure to include: 1. Evaluating the design and implementation of key inventory controls operating across the company, including stock in the factory and in the go-downs; 2. Checking the management's inventory count sheet and reconciling the count result to the inventory listing to test the completeness of data; 3. Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year- end, to the cost price of a sample of inventories;
Property, Plant & Equipment The Company's PPE balance as 30 June 2026 was 65.14 Crore (BDT 68.45 Crore as of 30 June 2025) this represents 59.76% comparing to the total assets of the company. There is an estimation performed by the management in regards to asset useful life. Based on the requirement of estimates and the fact that this is a major asset category, this was determined to be a key audit matter	Our procedure to include: 1. Obtain and understanding of the companies internal controls, systems and process around PPE. 2. We performed PPE addition procedures by obtaining supporting documentation, invoices and payment support. 3. We perform the responsibility of depreciation expenses charged by management to ensure accuracy and occurrence.
Details of Property, Plant & Equipment are included in Note 5.01 of the Financial Statements	

AZIZ HALIM KHAIR CHOUDHURY CHARTERED ACCOUNTANTS AHKC

Other information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the consolidated and separate financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated and Separate Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 other applicable laws and regulations and the Securities and Exchange Rules 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and the Bank or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Bank's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 2020 and relevant notifications issues by Bangladesh Securities and Exchange Commission, we also report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
b. In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by The Company so far as it appeared from our examinations of those books;
c. The Financial Statements of the Company together with the annexed notes dealt with by the report are in agreement with the books of accounts and returns.

Dated: 10 November 2026
Dhaka

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Dr. Jamshed S.A. Choudhury.

Signed by:
Dr. Jamshed S A Choudhury FCA
Senior Partner & International Liaison Partner
ICAB Enrolment No. 363
DVC: 2611110363AS599536



DOMINAGE STEEL BUILDING SYSTEMS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
Assets			
Non-Current Assets			
Property, Plant and Equipment	4.00	953,664,547	989,818,102
Capital Work in Progress	5.00	149,739,679	132,535,714
Right-of-Use Assets	6.00	-	-
Projects in Progress (Non-Current Portion)	7.01	73,741,247	118,097,925
		1,177,145,473	**1,240,451,741**
Current Assets			
Inventories	8.00	357,666,360	324,226,558
Trade and Other Receivables	9.00	264,973,144	298,471,251
Advances, Deposits and Prepayments	10.00	53,461,046	84,348,104
Cash and Cash Equivalents	11.00	15,569,484	9,500,511
		691,670,034	**716,546,423**
Total Assets		**1,868,815,507**	**1,956,998,164**
Shareholders' Equity and Liabilities			
Shareholders' Equity			
Share Capital	12.00	1,026,000,000	1,026,000,000
Retained Earnings	13.00	703,226,027	735,120,923
		1,729,226,027	**1,761,120,923**
Non -Current Liabilities			
Long Term Loan (Non-current Portion)	14.00	-	7,350,185
Lease Liability (Non-Current Portion)	15.00	-	-
Deferred Tax Liability	16.00	65,374,969	72,412,351
		65,374,969	**79,762,535**
Current Liabilities			
Short Term Loan	17.00	50,266,974	67,559,753
Trade and Other Payables	18.00	2,985,028	2,952,828
Liabilities for Expenses	19.00	7,613,205	4,832,667
Unclaimed Dividend Account	20.00	172,353	337,094
Income Tax Payable	21.00	13,188,029	36,504,736
Liability for WPPF	22.00	-	468,718
Long Term Loan (Current Portion)	23.00	(11,077)	3,458,910
Lease Liability (Current Portion)	24.00	-	-
		74,214,512	**116,114,705**
Total Shareholders' Equity and Liabilities		**1,868,815,507**	**1,956,998,164**
Net Asset Value Per Share (NAV)	34.00	16.85	17.16

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

Chairman | Managing Director | Director | Chief Financial Officer | Company Secretary

Dr. Jamshed S.A. Choudhury

Dhaka
November 10, 2026

Dr. Jamshed S A Choudhury FCA
Senior Partner & International Liaison Partner
PKF Aziz Halim Khair Choudhury
Chartered Accountants
Enrolment No. 363
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AZIZ HALIM KHAIR CHOUDHURY CHARTERED ACCOUNTANTS AHKC

DOMINAGE STEEL BUILDING SYSTEMS LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2026

Particular	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
Revenue	25.00	105,324,607	189,561,418
Cost of Sales	26.00	(108,786,430)	(150,701,327)
Gross Profit		**(3,461,823)**	**38,860,091**
Operating Expenses			
Administrative Expenses	27.00	(18,262,983)	(17,275,180)
Marketing & Selling Expenses	28.00	(1,587,904)	(1,606,492)
		(19,850,887)	**(18,881,673)**
Profit from Operation		**(23,312,709)**	**19,978,418**
Other Income	29.00	2,832,410	1,480,984
Interest on lease	30.00	-	(11,566)
Financial Expenses	31.00	(11,084,199)	(11,604,751)
Profit Before Income Tax & WPPF		**(31,564,499)**	**9,843,084**
Less: WPPF Expenses		-	(468,718)
Profit Before Income Tax		**(31,564,499)**	**9,374,366**
Income Tax Expenses	32.00	**2,176,281**	**(4,275,496)**
Current Tax		(4,861,101)	(2,375,480)
Deferred Tax (Expenses)/Income		7,037,382	(1,900,016)
Net Profit/loss After Tax		(29,388,217)	5,098,870
Other Comprehensive Income		-	-
Total Comprehensive Income		**(29,388,217)**	**5,098,870**
Earnings Per Share (EPS)- Basic	33.00	(0.29)	0.05

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

Chairman | Managing Director | Director | Chief Financial Officer | Company Secretary

Dr. Jamshed S.A. Choudhury.

Dhaka
November 10, 2026

Dr. Jamshed S A Choudhury FCA
Senior Partner & International Liaison Partner
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DOMINAGE STEEL BUILDING SYSTEMS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

Particulars	Notes	Amounts in Taka	
		30-Jun-26	30-Jun-25
A. Cash Flows from Operating Activities			
Received from Customers	42.00	138,828,031	110,922,000
Paid to Employees	48.00	(17,201,597)	(18,539,534)
Paid for Manufacturing & Operating Expenses	45.00	(18,923,786)	(14,661,880)
Paid to Supplier	43.00	(16,582,641)	(30,469,647)
Cash Generated from Operation		**86,120,007**	**47,250,939**
Received from Others Income	47.00	2,028,914	1,581,066
Advance & Security Deposit against rent		552,000	-
Payment of Income Tax	46.00	(3,994,071)	(2,528,021)
Net Cash Generated from Operating Activities		**84,706,850**	**46,303,984**
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(270,854)	(21,983,716)
Proceeds from Disposal of Property, Plant and Equipment		2,380,000	-
Capital Work in Progress		(17,203,965)	(70,287,098)
Acquisition of Right-of-Use Assets		-	-
Paid for Projects in Progress (Non-Current Portion)	44.00	(21,674,530)	(16,123,165)
Net Cash Used in Investing Activities		**(36,769,349)**	**(108,393,979)**
C. Cash Flows from Financing Activities			
Payment for Financial Expenses		(11,084,199)	(11,604,751)
Received/(Payment) Long Term Loan		(10,820,172)	(880,229)
Received for share issue from IPO		-	-
IPO Subscription money		42	8,081
IPO Expenses		-	-
Dividend Paid		(2,509,962)	(1,795,118)
Transfer to Capital Market Stabilization Fund		(189,045)	(385,768)
Interest received on unclaimed dividend (Net off Interest Expenses)		(6,485)	(4,634)
Fractional refund-Dividend		34,073	45,291
Payment against Lease Liability/(Advance)		-	46,110.00
Payment against Lease Liability		-	(66,529)
Received/(Payment) Short Term Loan		(17,292,779)	7,063,079
Net Cash Used in Financing Activities		**(41,868,527)**	**(7,574,468)**
D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		**6,068,974**	**(69,664,463)**
E. Cash and Cash Equivalents at the Beginning of the year		9,500,511	79,164,974
F. Cash and Cash Equivalents at the End of the year (D+E)		15,569,484	9,500,511
Net Operating Cash Flows Per Share (NOCFPS)- Basic (Note # 35.00)		0.83	0.45

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

Chairman | Managing Director | Director | Chief Financial Officer | Company Secretary

DOMINAGE STEEL BUILDING SYSTEMS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

Amount in Taka

Particulars	Share Capital	Retained Earning	Total
Balance as at 1st July 2025	1,026,000,000	735,120,923	1,761,120,923
Cash dividend (0.35%)	-	(2,506,679)	(2,506,679)
Net Profit after tax for the year	-	(29,388,217)	(29,388,217)
Balance as at 30 June 2026	**1,026,000,000**	**703,226,027**	**1,729,226,027**

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

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 year	-	5,098,870	5,098,870
Balance as at 30 June 2025	**1,026,000,000**	**735,120,923**	**1,761,120,923**

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

Chairman | Managing Director | Director | Chief Financial Officer | Company Secretary

DOMINAGE STEEL BUILDING SYSTEMS LTD.

NOTES, COMPRISING SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY INFORMATION FOR THE YEAR ENDED 30 JUNE 2026

1.00 REPORTING ENTITY:

1.1 Background of the Company:

Dominage Steel Building Systems Ltd. is a private Limited Company Incorporated on 8 March 2007 Vide Registration No. C- 66036 (3527)/07 under the Companies Act. 1994. Subsequently the Company converted into Public limited company dated on 20 August 2018.

1.2 Address of the Registered & Corporate Office :

The registered and corporate office of the Company is located at J.R. Casero Tower, 11th Floor, 46, Mohakhali C/A, Dhaka-1212.

Factory premises of the Company are situated factory-01 and factory-02 respectively at Aukpara, Ashulia and at Palash, Narshingdi.

1.3 Nature of Business Activities:

The principal activities of the Company are construction and development of Pre-engineered Steel Buildings Structure according to its designs and provide Full-Fledged architectural and consultancy services and marketing of the Pre-engineered Steel Building under "DSBSL" brand. To expedite this race DSBSL Product Research and Development Department (PRD) works to innovate or introduce new concepts and machinery in the production line for the diversified demand of their reverence clients. This is a local own steel base construction Company engaged in local development and construction of commercial buildings and factories and also engaged in fabrication, erection of steel parts.

1.4 Date of Authorization:

The Financial Statements of Dominage Steel Building Systems Ltd. for the year ended 30 June 2026 was authorized for issue in accordance with a resolution of the Board of Directors on 10 November 2026.

1.5 Reporting Period:

The Financial Statements have been prepared covering 12 (twelve) months from 1st July 2025 to 30 June 2026.

2.00 Basis of Preparation and Presentation of Financial Statements:

2.1 Preparation and Presentation of Financial Statements

The financial statements have been prepared and the disclosure of information made in accordance with the requirements of the Companies Act 1994 and International Accounting Standards (IASs) and International Financial Reporting Standards (IFRS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). The Board of Directors is responsible for preparing and presenting the financial statements including adequate disclosure, which approved and authorized for the issue of these financial statements. The Statements of Financial Position and Statement of Profit or Loss and other Comprehensive Income have been prepared according to IAS-1"Presentation of Financial Statements" based on an accrual basis of accounting following going concern assumption and Statement of Cash Flows according to IAS 7 "Statement of Cash Flows".



2.2 Regulatory and Legal Compliances:

The company is also required to comply with the following major laws and regulation in addition to the Companies Act, 1994:

The Income Tax Act, 2023 (As amended)
The Value Added Tax Act, 2012, (As amended)
The Value Added Tax Rules, 2016, (As amended)
The Customs Act, 1969, (As amended)
Bangladesh Labor Law, 2006, (As amended)
The Securities & Exchange Ordinance, 1969, (As amended)
The Securities and Exchange Rules, 2020, (As amended)

2.3 Statement on Compliance of Accounting Standards:

The Financial Statements have been prepared and presented in accordance with the applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

2.4 Applicable Accounting Standards:

The following IASs and IFRSs are applicable for the Financial Statements of the Company for the year under review:

IASs:
IAS 1: Presentation of Financial Statements;
IAS 2: Inventories;
IAS 7: Statement of Cash Flows;
IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors;
IAS 10: Events after the Reporting Period;
IAS 12: Income Taxes;
IAS 16: Property, Plant and Equipment;
IAS 19: Employee Benefits;
IAS 21: The Effects of Changes in Foreign Exchange Rates;
IAS 23: Borrowing Costs;
IAS 24: Related Party Disclosures;
IAS 33: Earnings Per Share;
IAS 34: Interim Financial Reporting;
IAS 36: Impairment of Assets;
IAS 37: Provisions, Contingent Liabilities and Contingent Assets; and
IFRSs:
IFRS 8: Operating Segments;
IFRS 9: Financial Instruments;
IFRS 13: Fair Value Measurement; and
IFRS 15: Revenue from Contracts with Customers.
IFRS 16: Lease

2.5 Going Concern:

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 event or condition which may cast significant doubt upon the company's ability to continue as a going concern.

2.6 Currency Presentation:

2.6.1 Functional and Presentational Currency and Level of Precision:

The Financial Statements are prepared in Bangladesh Taka (Taka/Tk./BDT) which is the Company's both functional currency and presentation currency. All financial information presented in Taka and has been rounded off to the nearest Taka.

2.6.2 Foreign Currency Transaction/Translation :

Foreign currency transactions are translated into Bangladeshi Taka at the exchange rates ruling at the transaction dates according to IAS 21: "The effect of changes in Foreign Exchange Rates". Monetary assets and liabilities denominated in the foreign currencies are translated at prevailing rates on the balance sheet (financial position) date. Non-monetary assets and liabilities denominated in foreign currencies, which are related at historical cost are translated into Bangladeshi Taka at the exchange date ruling at the date of transactions. Foreign exchange fluctuation gain/loses are charged to Statement of profit or loss and other comprehensive income for the respective period.

2.7 Materiality and Aggregation:

Each material class of similar items is presented separately in the Financial Statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

2.8 Use of Estimates and Judgments:

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the Financial Statements. The account judgments, estimates and assumptions are used in the following heads of Accounts for the preparation of Financial Statements:

Note: 3.02.1 Recognition, Measurement and Disclosure of Property, Plant & Equipment
Note: 3.02.2 Depreciation on Property, Plant and Equipment
Note: 3.5 Impairment of Assets
Note: 3.7.2 Inventories (Provision for Damage & Obsolete)
Note: 3.10. Provision
Note: 3.7.3 Accounts receivables (Trade Debtors)
Note: 3.8.1 Trade and other Payables
Note: 3.11 Revenue recognition
Note: 2.6.2 Foreign Currency Transactions and Translations
Note: 3.17 Employees Benefits
Note: 3.13 Finance Expenses
Note: 3.15 Income Taxes (Current and Deferred Tax)

2.9 Components of Financial Statements:

The presentation of these Financial Statements is in accordance with the guidelines provided by IAS-1: "Presentation of Financial Statements". A complete set of Financial Statements comprises:

(a) Statement of Financial Position as at 30 June 2026;
(b) Statement of Profit or Loss and other Comprehensive Income for the Year ended 30 June 2026
(c) Statement of Changes in Equity for the Year ended 30 June 2026;
(d) Statement of Cash Flows for the Year ended 30 June 2026; and
(e) Notes, comprising summary of significant accounting policies and other explanatory information for the year ended 30 June 2026.

3.00 Summary of Significant Accounting Policies:

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these Financial Statements.

3.1 Accounting Convention and Basis:

The Financial Statements have been prepared in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), the Companies Act, 1994, The Securities and Exchange Rules, 2020 and other laws and regulations applicable for these financial statements.

3.2 Comparative Information:

Comparative information has been disclosed as required by IAS 34:'Interim Financial Reporting' in respect of the previous period for all numerical information in the current Financial Statements as below:

- Statements of Financial Position as of the end of the preceding financial period.
- Statements of Comprehensive Income for the comparable of the preceding financial period.
- Statements of Changes in Equity for the comparable of the preceding financial period.
- Statement Cash Flows for the comparable if the preceding financial period.

Previous period figure has been rearranged whenever considered necessary to ensure comparability with the current period presentation

3.3 Property, Plant and Equipment:

3.3.1 Recognition and Measurement:

All property, plant and equipment are initially accounted for at cost and depreciated over their expected useful life in accordance with IAS-16 "Property, Plant and Equipment". The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and nonrefundable taxes. Expenses capitalized also include applicable borrowing cost.

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the statement of profit or loss and other comprehensive income which is determined with reference to the net book value of the assets and the net sales proceeds.



3.3.2 Depreciation:

Depreciation is charged on all fixed assets on a reducing balance method except land and land development. No depreciation is charged on land and land development. Depreciation of an asset begins when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The annual rates of depreciation applicable to the principal categories of fixed assets are:

Particulars	Rate
Land & Land Development	0%
Building & Civil construction	2.50%
Electric Equipment's & Installation	10%
Furniture & Fixture	10%
Plant & Machinery	5%
Vehicle	10%
Office Equipment	10%

The Company used branded plant and machinery in its production process which was procured form China & European countries. With a small maintenance, the life of the assets can be strengthened and can be modified as per the requirement of the Company. That is why the depreciation on plant and machineries are 5%. The factory buildings life time are also considered 40 years which is very reasonable. That is why, the rate is 2.5%. Another reason is that the main factory building is built with RCC structures and other factory buildings were built with pre-fabricated structures. And Other Fixed Asset's life time is considered 10 years which is very reasonable.

3.3.3 Retirements and disposals

An asset is derecognized upon disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset is recognized as gain or loss from disposal of asset under other income in the statement of comprehensive income.

3.4 Borrowing cost

Interest and other cost incurred in the Company in connection with the borrowing of fund are recognized as expenses in the year in which they are incurred unless such borrowings cost related to acquisition/construction of assets in progress that are required to capitalized as per IAS-23: "Borrowing Cost".

3.5 Impairment of Assets:

The management of the Company takes physical stocks periodically and recognition of the assets were made accordingly considering the usable condition, wear and tear of the assets as follows:

i) The valuation of Property, Plant & Equipment has been made on the basis of the usable condition of the assets as per IAS-36 Impairment of Assets.

ii) The management of the Company has conducted physical verification of Property, Plant & Equipment on 30.06.2026.

3.6 Financial Instruments:

A financial instrument is any contract that gives to a financial asset of one entity and a financial liability or equity instrument of another entity.

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3.7 Financial Assets:

The Company initially recognizes receivable and deposit on the date that they are originated. All other financial assets are recognized initially on the dated at whom the Company becomes a party to the contractual provisions of the transaction. Financial assets include cash and cash equivalents, account receivables, and long term receivables and deposit.

3.7.1 Project in Progress:

This is a long term asset account when it forecast for more than a year. Accumulates cost of a project has not yet been placed into service. When the project is finished and placed into the service, the cost is removed from this account and is recorded in revenue.

Project investments are included with significant construction activities and mainly purchases of raw materials for construction of projects. The costs are associated with direct cost and it is exactly projects cost. These costs are included in cash forecast for more than a year to complete the projects and the proportional completion costs are transferred to the Statement of Profit or Loss and other Comprehensive Income each year until complete the projects in full. Current portion of project in progress shown in Current Assets under the head of 'Inventory' and Non-Current portion of project in progress shown in Non-Current Assets.

3.7.2 Inventories:

Inventories consisting of raw materials, work in progress, finished goods are valued at lower of cost and net realisable value as per IAS 2: Inventory. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realisable value. Net realisable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Impairment of Inventories

Impairment of inventory is made as and when inventory became obsolete or unusable or for slow moving items for which the management of the company is giving decisions from time to time. Based on sales cycle of slow moving items, the sales prices of the products may decreases over time. The management of the Company reviews the carrying amounts of its inventory (Balance Sheet Date) to determine whether there is any indication of impairment in accordance with IAS-2: 'Inventories'. When the sales price moves below the inventory cost prices, the loss on sales is recognized immediately in the Financial Statements. However, there was no indication of impairment of inventory during the period; and as such, no adjustment was given in the Financial Statements for impairment.



3.7.3 Trade and Other Receivables:

These are carried forward at their original invoiced value amount and represents net realizable value. Management considered the entire bills receivable as good and is collectable and therefore, no amount was provided for as bad debt in the current year's account.

3.7.4 Advances, Deposits and Prepayments:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deduction, adjustment, or charges to other account heads such as property, plant and equipment, inventory, or expenses.

Deposits are measured at payment value.
Prepayments are initially measure at cost. After recognition of prepayments are carried at cost less charges to Statement of Profit or Loss and other Comprehensive Income.

3.7.5 Cash and Cash Equivalents:

For the purpose of Financial Position and Statement of Cash Flows, Cash in hand and Bank balances represent cash and cash equivalents considering the IAS-1 "Presentation of Financial Statements" and IAS-7 "Cash that Cash and Cash equivalents are readily convertible to known amounts of Cash and are subject to an insignificant risk of changes in value and are not restricted as to use.

3.8 Financial Liability:

The Company initially recognized debt securities issued and subordinated liabilities and the date that they are originated. All other financial leases obligations, loans and borrowings, account payables and other payables.

3.8.1 Trade & Other Payables:

The Company recognizes a financial liability when its contractual obligations arising from the past events are certain and the settlement of which is expected to result in and outflow from the Company of resources embodying economic benefit.

3.9 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules 1987 and considering the provisions of Paragraph 19 of IAS-7 which provides that "Entities are encouraged to report Cash Flows from Operating Activities using the Direct Method" as well as the indirect method in notes to the Financial Statements.

3.10 Provisions:

Provision, Contingent Liabilities and Contingent Assets

The financial statements are prepared in conformity with IAS 37 "Provision, contingent Liabilities and Contingent Assets", which requires management to ensure that appropriate recognition criteria and measurement bases are applied to provision for outstanding expenses, contingent liability, assets and that sufficient information is disclosed in the notes to the accounts to enable its users for their understanding about its nature, timing and amount. In accordance with the guidelines as prescribed by IAS-37 provisions were recognized in the following situations:

- When the company has a present obligation as a result of the past event.
- When it is probable that an outflow of resources embodying economic benefits will be required to settle th obligations and
- Reliable estimate can be made about the sum of the obligation.



We have shown the provision in the statement of financial position at an appropriate level with regard to an adequate provision for risks and uncertainties. The sum of provision estimated and booked represents the reliable estimate of the probable expenses incurred but not paid, which is required to fulfill the current obligation on the Balance Sheet Date.

Tax assessments for the assessment years 2022–2023, 2024–2025, and 2025–2026 are still pending; however, other than the matters mentioned, there is no contingent event that may require recognition of contingent liabilities for the year ended 30 June 2026.

3.11 Revenue Recognition:

In compliance with the requirements of IFRS-15 "Revenue from Contracts with Customers", an entity shall account for a contract with a customer only when all of the following criteria are met:

a) The parties to the contract have approved the contract (in writing , orally or in accordance with other customary business practices) and are committed to perform their respective obligations;
b) The entity can identify each party's right regarding the goods or services to be transferred.
c) The entity can identify the payment terms for the goods or service to be transferred;
d) The contract has commercial substance (i.e. the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

e) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or service that will be transferred to the customer.

As per IFRS-15 the revenue of the company was recognized as follows:

a) In case of percentage completion method, revenue is recognized on the stage of completion at the Balance Sheet date, taking into account the contractual price and revision there to by estimating total revenue including claim/variations and total cost till completion of the contract and the profit so determined proportionate to the percentage of the actual work done.

b) In case of Lump sum contracts, revenue is recognized on the completion of milestones as specified in the contract or as identified by the management. Foreseeable losses are accounted for as and when they are determined except to the extent, they are expected to be recovered through claims presented or to be presented to the customer or in arbitration.

3.12 Other Income

Other income includes wastage sales and interest income on FDR (if any). It is recognized as income as and when accrued.

3.13 Finance Expenses

Financial expenses comprise interest expense on term loan, overdraft, and bank charge. All financial expenses are recognized in the statement of Profit or Loss and Other comprehensive income.

3.14 Earnings per Share

The Company calculates Earnings per Share (EPS) in accordance with IAS-33 "Earnings per Share" Which has been shown on the face of the Profit or Loss and other Comprehensive Income.

3.14.1 Basic Earnings per Share

Basic earnings per share are calculated by dividing the earning attributable to the ordinary shareholders of the Company by the weighted average number ordinary share outstanding during the year.

3.15 Income Tax

Income tax expense comprised of current and deferred tax. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income and is accounted for in accordance with the requirement of IAS 12: "Income Taxes".

3.15.1 Current Tax

Current tax is the expected tax payable on the taxable income for the period/year and any adjustment to tax payable in respect of previous years as per the Provisions of Income Tax Act 2023 and duly amended by the Finance Act from time to time.

The effective tax rate of the Company is provided as follows:

	Regular
Corporate Tax Rate of the Company	20%
Tax Rate on Other Income:	20%
Taxes on Interest on FDR	20%
Taxes on Dividend Income	20%
Minimum Tax Rate	1%

3.15.2 Deferred Tax

Deferred tax is made as per the balance sheet assets/liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax (basis used in the computation of taxable profit). Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that the taxable profits will be available against which the deductible temporary differences.

3.16 Sources of Information

During our course of preparation and presentation of the Financial Statements it has been considered the relevant financial documents and collected information throughout the accounting period ended 30 June 2024 after overlooking of the head of accounts.

3.17 Employee Benefits

The Company maintains defined benefit plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds.
The Company has accounted for and disclosed employee benefits in compliance with the provisions of IAS 19: Employee Benefits. The cost of employee benefit is charged off as revenue expenditure in the period to which the contributions relate.

a) Short Term Employee Benefits

Short-term employee benefits include wages, salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

b) Contribution to Workers' Profit Participation and Welfare Funds

This represents 5% of net profit before tax, contributed by the Company as per provisions of the Bangladesh Labour Law, 2006 (Amended 2013). The fund will be transferred as per Bangladesh Labour Law, 2006 after completion of necessary legal process.

3.18 Events after the Reporting Period:

As per IAS-10 "Event after the Reporting Period" are those event favorable and unfavorable that occurred between the end of the reporting period and the date when the Financial Statements are authorized for the issue. There were no material events that occurred after the reporting period which could affect the values in Financial Statements.

3.19 Fair Values

The fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. The fair value of trade and other short-term receivables are taken to approximate their carrying value. The fair value of financial assets and inabilities approximate their carrying value.

3.20 Operating Segments

No segmental reporting is applicable for the company as required by "IFRS-8: 'Operating Segments' as the company operates in a single industry segment and within as geographical segment.

3.21 Measurement of Expected Credit Losses (ECL)

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the company expects to receive). ECLs are discounted at the effective interest rate of the financial asset. At each reporting date, the company assesses whether financial assets carried at amortized cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. The Company expected that they have no credit losses on Trade Receivables.

3.22 General

i. Wherever considered necessary, previous period's figures have been rearranged for the purpose of comparison.

ii. Figures appearing in the Financial Statements have been rounded off to the nearest Taka.

Notes.	Particulars		Amounts in BDT	
			30-Jun-26	30-Jun-25
4.00	**Property, Plant and Equipment 953,664,547**			
	A. Cost:			
	Opening Balance		1,348,696,048	1,326,188,272
	Add: Addition during the year		270,854	22,507,776
	Less: Disposal during the year		(2,060,338)	-
	Total Assets Value at cost		1,346,906,564	1,348,696,048
	B. Accumulated Depreciation			
	Opening Balance		358,877,946	322,669,025
	Add: Depreciation Charged for the year		34,842,588	36,208,921
	Less: Disposal during the year		(478,517)	-
	Total Depreciation		393,242,017	358,877,946
	Written Down Value (A-B) as at 30 June		**953,664,547**	**989,818,102**
	The details of above have been shown in Annexure- 'A'			
5.00	**Capital Work in Progress 149,739,679**			
	Land and Land Development	(Note: 5.01)	-	-
	Building and Civil construction	(Note: 5.02)	93,086,308	75,882,343
	Electrical Installation	(Note: 5.03)	16,325,787	16,325,787
	Plant and Machinery	(Note: 5.04)	40,327,584	40,327,584
			149,739,679	**132,535,714**
5.01	**Land & Land Development**			
	Opening Balance		-	-
	Add: Addition during the year		-	-
			-	-
	Less: Transfer to Property, Plant and Equipment schedule		-	-
	Closing Balance		-	-
5.02	**Building & Civil construction**			
	Opening Balance		75,882,343	58,262,527
	Add: Addition during the year		17,203,965	17,619,816
			93,086,308	75,882,343
	Less: Transfer to Property, Plant and Equipment schedule		-	-
	Closing Balance		**93,086,308**	**75,882,343**
5.03	**Electrical Installation**			
	Opening Balance		16,325,787	-
	Add: Addition during the year		-	16,325,787
			16,325,787	16,325,787
	Less: Transfer to Property, Plant and Equipment schedule		-	-
	Closing Balance		**16,325,787**	**16,325,787**
5.04	**Plant and Machinery**			
	Opening Balance		40,327,584	3,911,089
	Add: Addition during the year		-	47,083,183
			40,327,584	50,994,272
	Less: Transfer to Property, Plant and Equipment schedule		-	10,666,688
	Closing Balance		**40,327,584**	**40,327,584**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25
6.00	**Right-of-Use Assets -**		
	A. At Cost :		
	Opening Balance	-	1,450,000
	Less: Adjustment during the year	-	1,450,000
	Total assets Value at cost	-	-
	B. Accumulated Depreciation		
	Opening Balance	-	384,300
	Add: Depreciation Charged for the year	-	102,640
	Less: Adjustment during the year	-	486,940
	Total Accumulated Depreciation	-	-
	Written Down Value (A-B) as at 30 June	-	-
7.00	**Projects in Progress 184,353,116**		
	Opening Balance	196,829,874	274,820,304
	Add. Addition during the year	45,988,452	30,855,359
	Less: Transferred to Cost of Sales	(58,465,210)	(108,845,789)
	Closing Balance	**184,353,116**	**196,829,874**
7.01	**Allocation of Projects in Progress**		
	Projects in Progress (Non- Current Portion)	73,741,247	118,097,925
	Projects in Progress (Current Portion)	110,611,870	78,731,950
	Total	**184,353,116**	**196,829,874**

8.00 Inventories 357,666,360

8.01 Valuation of Inventory and physical stocktaking

The management of the Company takes physical stocks periodically and valuation of stocks were made accordingly considering the wear and tear of the assets as follows:

i) The valuation of closing inventory has been made on the basis of lower of cost and net realizable value as per IAS-2.

ii) The management of the Company has conducted physical verification/stock taking of inventories on 30 June 2026

Inventories consisting of raw materials, work in progress, finished goods are valued at lower of cost and net realisable value as per IAS 2: Inventory. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realisable value as the board approve from time to time. Net realisable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25

Impairment of Inventories

Impairment of inventory is made as and when inventory became obsolete or unusable or for slow moving items for which the management of the company is giving decisions from time to time. Based on sales cycle of slow moving items, the sales prices of the products may decreases over time. The management of the company reviews the carrying amounts of its inventory (Balance Sheet Date) to determine whether there is any indication of impairment In accordance with IAS-2: 'Inventories'. When the sales price moves below the inventory cost prices, the loss on sales is recognized immediately in the Financial Statements. However, there was no indication of impairment of inventory during the year; and as such, no adjustment was given in the Financial Statements for impairment.

8.02 Inventories

Projects in Progress (Current Portion)-Note-7.01		110,611,870	78,731,950
Work-in-process	(Note: 26.00)	138,042,060	149,341,525
Finished Goods	(Note: 26.00)	109,012,430	96,153,083
		357,666,360	**324,226,558**

9.00 Trade and Other Receivables 264,973,144

Trade Receivables		264,873,785	298,377,209
Interest Receivable from FDR	(Note: 9.01)	99,359	94,042
		264,973,144	**298,471,251**

9.01 Interest Receivable on FDR

Interest on FDR for opening balance	94,042	194,125
Add. Addition during the year	99,359	94,042
Less: Realized	94,042	194,125
Closing Balance	**99,359**	**94,042**

The ageing of Trade Receivable at the reporting date is as follows:

0 to 1 Month	3,193,250	11,900,215
More than 1 Months to 3 Months	29,204,990	9,551,945
More than 3 Months to 6 Months	38,570,540	117,678,629
More than 6 Months and above	194,004,364	159,340,462
	264,973,144	**298,471,251**

9.02 The above amounts are unsecured but considerd good and have been subsequently realized. No provision was made for bad debt during the year under review.

9.03 The Company did not make any provision for bad debts against trade receivables as trade receivables.

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25

9.04 The classification of receivables as required by the Schedule XI , Part 1,Para 4 of the Companies Act, 1994 are given below:

Particulars	30-Jun-2026	30-Jun-2025
i) Receivables considered good and in respect of which the company is fully secured.	99,359	94,042
ii) Receivables considered good for which the company holds no security other than the debtor's personal security.	264,873,785	298,377,209
iii) Receivables considered doubtful or bad.		
iv) Accounts Receivable due by director's or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member.		
v) Receivables due by companies under the same management.		
vi) The maximum amount due by directors or other officers of the company at any time during the year.		
Total	**264,973,144**	**298,471,251**

10.00 Advances, Deposits & Prepayments 53,461,046

Advance to Employees		3,825,937	2,368,310
Deposit to Pubali bank against lease facility		-	-
Advance against Local Purchase		29,946,309	38,197,432
Bank Guarantee		-	-
Security Deposit to Palli Biddut somity (PBS)		1,170,040	1,170,040
Advance Income Tax	(Note: 10.01)	18,319,629	42,503,365
Vat Current Account		199,131	108,956
L/C margin		-	-
Advance against Plant Machinery		-	-
		53,461,046	**84,348,104**

10.01 Advance Income Tax

Opening Balance	42,503,365	47,066,384
Add: Addition during the year	3,994,071	2,528,021
	46,497,436	**49,594,405**
Less: Adjustment during the year	28,177,808	7,091,040
Closing Balance	**18,319,629**	**42,503,365**

Ageing of above Advances, Deposits & Prepayments

More than six months	19,489,669	43,673,405
Less than six months	33,971,377	40,674,698
	53,461,046	**84,348,104**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25

The classification of Advances, Deposits & Prepayments as required by the Schedule XI, Part 1, Para 6 of the Companies Act, 1994 are given below:

Particulars	30-Jun-2026	30-Jun-2025
Advances, deposits & prepayments considered good and in respect of which the company is fully secured.		
Advances, deposits & prepayments considered good for which the company holds no security.	49,635,109	81,979,794
Advances, deposits & prepayments considered doubtful or bad.		
Advances, deposits & prepayments due by directors or other officers of the company or any of them either severally or jointly with any other person or Advances, deposits & prepayments due by firms or private companies respectively in which any director is a partner or a director or a member. respectively in which any director is a partner or a director or a member.	3,825,937	2,368,310
Advances, deposits & prepayments due by companies under the same management.		
The maximum amount due by directors or other officers of the company at any time during the year.		

11.00 Cash and Cash Equivalents 15,569,484

Cash in Hand		847,270	1,079,385
Cash At Bank	(Note: 11.01)	9,641,335	3,612,172
FDR	(Note: 11.02)	5,080,879	4,808,954
		15,569,484	**9,500,511**

11.01 Cash at Bank

Premier Bank Ltd. A/C-0041	24,346	25,496
Southeast Bank Ltd.- A/C No.-0385	214,133	216,897
Southeast Bank Ltd.-A/C-0443	8,075,752	1,568,938
Padma Bank Ltd. A/C-9602	3,063	4,098
Brac Bank Ltd. A/C-5005	-	-
Brac Bank Ltd. A/C-5001	904,106	903,580
Southeast Bank Ltd. A/C-0069	-	-
Standard Bank Ltd. A/c-285	883	804
Pubali Bank Ltd. A/c-421	-	-
Southeast Bank Ltd. A/C-65	-	-
Agrani Bank Ltd. A/C-681	40,946	348,669
Southeast Bank Ltd. A/C-0075	99,600	103,180
Southeast Bank Ltd. A/C-0078	40,500	44,426
Southeast Bank Ltd. A/C-0074	-	190,375
Southeast Bank Ltd. A/C-0085	32,253	-
Brac Bank Ltd. A/C-5002	205,753	205,711
Southeast Bank Ltd. A/C-0071	-	-
	9,641,335	**3,612,172**

11.02 FDR

Southeast Bank Ltd. A/c-24300000899	5,080,879	4,808,954
	5,080,879	**4,808,954**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25
12.00	**Share Capital 1,026,000,000**		
12.01	**Authorized Share Capital**		
	150,000,000 Ordinary shares of Tk. 10/- each	1,500,000,000	1,500,000,000
12.02	**Issued, Subscribed, Called-up & Paid-Up Share Capital**		
	102,600,000 Ordinary shares of Tk. 10/- each fully paid up	1,026,000,000	1,026,000,000

12.03 A distribution schedule of the above shares is given below:

Sl. No.	Name	Nature of Shareholding	% of Share hold	No of Shares	30-Jun-2026	30-Jun-2025
1	Muhammad Shamsul Islam	Individual	11.74%	12,041,988	120,419,881	120,419,881
2	Mohammad Rafiqul Islam	Individual	11.74%	12,041,988	120,419,881	120,419,881
3	Sujit Saha	Individual	2.56%	2,632,523	26,325,228	26,325,228
4	Rakibul Islam	Individual	2.08%	2,132,055	21,320,550	21,320,550
5	Abul Kalam Bhuiyan	Individual	2.08%	2,132,055	21,320,550	21,320,550
6	Others	Individual / Institution	69.80%	71,619,391	716,193,910	716,193,910
Total			**100%**	**102,600,000**	**1,026,000,000**	**1,026,000,000**

13.00	**Retained Earnings 703,226,027**		
	Opening Balance	735,120,923	731,812,537
	Add: Net Profit during the year	(29,388,217)	5,098,870
	Adjustment of IPO Expenses	-	-
	Stock dividend Issued	-	-
	Cash dividend -(2025-0.35% & 2024-0.25%)	(2,506,679)	(1,790,485)
	Closing Balance	**703,226,027**	**735,120,923**
14.00	**Long Term Loan (Non-Current Portion) -**		
		10,809,095	11,689,324
	Add: Addition during the year	1,069,745	1,728,771
	Less: Adjusted during the year	11,889,917	2,609,000
	Total Outstanding Balance	**(11,077)**	**10,809,095**
	Less: Long Term Loan (Current Portion)	(11,077)	3,458,910
	Long Term Loan (Non-Current Portion)	-	7,350,185

14.01 Details of Bank Loan

i) Bank Name Southeast Bank Limited
Branch Mohakhali
Sanction Amount 100 Lac
Purpose Working Capital & Import/ Procure Raw Materials .
Sanction date 30-12-2025 (Renewal)

Securities	Particulars of Security	Location
	6200 sft commercial floor space	Floor # 6 & 11, Plot No# 46, Mohakhali C/A, Dhaka.
	52 decimal industrial high land	Awkpara, Ashulia, Savar, Dhaka.
	79.5 decimal industrial high land	Narsingdi, Polash, Dakkhin Dewra.
	130 decimal agricultural high land	Narsingdi, Polash, Uttar Dewra.
	12.375 decimal residential high land	Gazipur, Gazipur Sadar.

Interest Rate 14.75% Revised from time to time.

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25
15.00	**Lease Liability -**		
	Opening Balance	-	54,963
	Add: Addition during the year	-	-
	Add: Interest & Charge during the year	-	11,566
	Less: Payment and adjustment of Lease	-	(66,529)
	Total Outstanding Balance	-	-
16.00	**Deferred Tax Liability 65,374,969**		
	A. Property, Plant and Equipment		
	Written down value (Accounting Base)	953,664,547	989,818,102
	Written down value (Tax Base)	626,789,704	627,756,348
	Temporary Difference other than Lease assets	326,874,843	362,061,755
	B. Right of use Assets		
	Caring amount of Right of use Assets	-	-
	Less: Lease obligation*	-	-
	Temporary Difference on Right of use assets	-	-
	Total Temporary Difference (A+B)	326,874,843	362,061,755
	Effective Tax Rate	20.00%	20.00%
		65,374,969	**72,412,351**
17.00	**Short Term Loan 50,266,974**		
	Southeast Bank Ltd.-A/C No. CC(H)-73300000020	50,266,974	53,828,149
	Southeast Bank Ltd.-A/C No. 79200000026	-	-
	Southeast Bank Ltd.-A/C No. 79200000037	-	13,731,603
		50,266,974	**67,559,753**

Details of Bank Loan

i) Bank Name	Southeast Bank Limited	
Branch	Mohakhali	
Limit amount	630 Lac	
Purpose	Working Capital & Import/ Procure Raw Materials .	
Renewal date	30-12-2025 (Renewal)	
Securities	**Particulars of Security**	**Location**
	6200 sft commercial floor space	Floor # 6 & 11, Plot No# 46, Mohakhali C/A, Dhaka.
	52 decimal industrial high land	Awkpara, Ashulia, Savar, Dhaka.
	79.5 decimal industrial high land	Narsingdi, Polash, Dakkhin Dewra.
	130 decimal agricultural high land	Narsingdi, Polash, Uttar Dewra.
	12.375 decimal residential high land	Gazipur, Gazipur Sadar.
Interest Rate	14.75% Revised from time to time .	

18.00	**Trade Payables and Other Liabilities 2,985,028**			
	Trade Payable and other		2,227,275	2,747,117
	IPO Subscrption money payable	(Note: 18.01)	205,753	205,711
	Advance & Security Deposit against rent	(Note: 18.02)	552,000	-
			2,985,028	**2,952,828**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25

18.01 IPO subscription money payable represents the amount received on January 31, 2023 in our foreign currency (FC) account for the IPO, where the balance was previously nil but a fund was received that could not be traced by the company.

18.02 Other Liabilities

Advance & Security Deposit against rent	552,000	-
	552,000	-

19.00 Liabilities for Expenses 7,613,205

Salary & Allowance	1,303,391	1,177,053
Director Remuneration	4,174,852	2,674,852
Service Charge	24,000	12,000
Utility Bill	213,433	123,909
Internet Bill	11,000	15,666
Insurance Expenses	212,541	-
Audit Fees	230,000	230,000
Advertisement Expenses	71,588	43,987
Annual & Others fees	1,272,400	555,200
Legal & Professional Fee	100,000	-
	7,613,205	**4,832,667**

20.00 Unclaimed Dividend Account 172,353

Opening Balance	337,094	686,838
Add: Addition during the year	2,506,679	1,790,485
Add: Interest on unclaimed dividend	7,282	8,431
Add: Refund during the period	34,073	45,291
	2,885,127	2,531,045
Less: Paid during the year	2,509,962	1,795,118
Less: Transfer to Capital Market Stabilization Fund *	189,045	385,768
Less: Bank & others Charge during the year	13,767	13,065
Closing Balance	**172,353**	**337,094**

*** **Unpaid dividend :**

Unpaid dividend - 2020	-	-
Unpaid dividend - 2021	-	-
Unpaid dividend - 2022	-	189,488
Unpaid dividend - 2023	99,600	103,180
Unpaid dividend - 2024	40,500	44,426
Unpaid dividend - 2025	32,253	-
Total	**172,353**	**337,094**

Notes.	Particulars		Amounts in BDT	
			30-Jun-26	30-Jun-25

The Company has made payment fractional dividend (from stock dividend) amount and cash dividend to the respective shareholders' individual Bank A/C through BEFTN, but the mentioned dividend amounts has returned. Though the company has issued cheques/dividend warrants to the recipients, which were not presented before the related banks till 30 June 2026. These amounts are deposited in a separate bank account and are payable on demand.

*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, 2021 and 2022 to Capital Market Stabilization Fund (CMSF) vide letter no DSBL/SD/2024/146 dated February 08, 2024, DSBL/SD/2025/337 dated February 02, 2025 and DSBL/SD/2026/439 dated January 28, 2026.

21.00	**Income Tax Payable 13,188,029**			
	Opening Balance		36,504,736	41,220,296
	Add: Addition during the year		4,861,101	2,375,480
			41,365,837	43,595,776
	Less: Adjusted during the year		28,177,808	7,091,040
	Closing Balance		**13,188,029**	**36,504,736**
22.00	**Liability for WPPF -**			
	Opening Balance		468,718	194,876
	Add: Addition during the year		-	468,718
	Less: Paid during the year		(468,718)	(194,876)
	Closing Balance		-	**468,718**
23.00	**Long Term Loan (Current Portion)**	(Note: 14.00)	**(11,077)**	**3,458,910**
24.00	**Lease Liability (Current Portion)**	(Note: 15.00)	-	-

Notes.	Particulars		Amounts in BDT	
			30-Jun-26	30-Jun-25
25.00	**Revenue 105,324,607**			
	Sales		105,324,607	189,561,418
			105,324,607	**189,561,418**
26.00	**Cost of Sales 108,786,430**			
	Raw Material Consumed	(Note # 7.00)	58,465,210	108,845,789
	Manufacturing Expenses	(Note # 26.01)	51,881,102	48,660,242
	Total Manufacturing Cost		110,346,312	157,506,031
	Add: Opening Work in process		149,341,525	123,043,648
			259,687,837	280,549,679
	Less: Closing Work in Process		138,042,060	149,341,525
	Manufacturing Cost/ Cost of Goods Manufacture		121,645,777	131,208,154
	Add: Opening Finished Goods		96,153,083	115,646,256
	Cost of Goods available for sale		217,798,860	246,854,410
	Less: Closing Finished Goods		109,012,430	96,153,083
	Cost of Goods Sold		**108,786,430**	**150,701,327**
26.01	**Manufacturing Expenses 51,881,102**			
	Wages, Salary and Allowances		5,288,345	7,447,145
	Festival Bonus		498,226	694,679
	Labor Charge		2,130,653	237,747
	Transportation		192,510	191,402
	Electricity Bill		1,321,888	1,256,229
	Insurance Expenses		212,541	212,541
	Erection & Fabrication		533,303	827,300
	Equipment Rent for Project		2,255,762	657,701
	Painting Work		-	168,000
	Pilling Test & Work		760,000	4,234
	Soil Test		-	2,445
	Sanitary Work		1,080	-
	Survey		28,000	95,500
	Water Proofing Works		-	595,199
	Demolition Work		4,272,823	-
	Power and Fuel		522,935	401,756
	Repair and Maintenance		285,950	457,877
	Miscellaneous Expenses-Manufacturing		79,566	493,593
	Entertainment		48,635	156,330
	Depreciation	(Annexure- 'A')	33,448,884	34,760,564
			51,881,102	**48,660,242**

Notes.	Particulars		Amounts in BDT	
			30-Jun-26	30-Jun-25
27.00	**Administrative Expenses 18,262,983**			
	Salary and Allowances-Administrative		7,957,086	5,918,653
	Festival Bonus-Administrative		892,919	646,338
	Directors Remuneration		1,500,000	1,500,000
	Board Meeting Fees		98,000	81,000
	License, Registration & Renewal		461,348	437,441
	Phone, Fax & Mobile Bill		193,088	288,140
	Paper & Periodicals		9,126	11,960
	Postage & Courier		28,520	21,260
	Printing & Stationery		244,931	196,031
	Legal & Professional Fee		612,445	708,125
	Electricity Bill-Administrative		243,874	266,108
	Tours & Travelling Expenses		114,105	121,716
	Medical Expenses		42,240	-
	Internet Bill		132,003	153,151
	Donation & Subscription Fee		48,540	38,000
	Audit Fees		230,000	230,000
	Entertainment-Administrative		144,785	209,019
	Repair & Maintenance-Administrative		242,775	366,386
	Annual & Others fees -DSE, CSE, CDBL, BAPLC		1,166,400	1,166,400
	AGM & EGM Expenses		354,757	344,009
	Depreciation Charge for the Right-of-Use Asset		-	102,640
	Miscellaneous Expenses-Administrative		2,500,763	3,382,536
	Depreciation-Administrative	(Annexure- 'A')	1,045,278	1,086,268
			18,262,983	**17,275,180**
28.00	**Marketing & Selling Expenses 1,587,904**			
	Salary and Allowances-Marketing		567,744	703,900
	Festival Bonus-Marketing		57,030	85,176
	Conveyance-Marketing		202,845	64,445
	Advertisement Expenses		306,356	285,195
	Marketing Stationaries		105,503	56,713
	Agent Commission		-	3,560
	Sales Commission		-	45,414
	Depreciation-Marketing	(Annexure- 'A')	348,426	362,089
			1,587,904	**1,606,492**
29.00	**Other Income 2,832,410**			
	Proceeds form wastage sales and other		115,874	348,780
	Gain on Disposal of Property, Plant and Equipment		798,179	-
	Rent Income		1,518,000	-
	Bank Interest income		400,357	1,132,204
			2,832,410	**1,480,984**



Notes.	Particulars		Amounts in BDT	
			30-Jun-26	30-Jun-25
30.00	**Lease Finance -**			
	Interest on Lease		-	11,566
			-	**11,566**
31.00	**Financial Expenses 11,084,199**			
	Bank Charges and other		112,209	188,447
	Foreign Exchange Gain/Loss		-	(13,613)
	Interest on Bank Loan		10,971,990	11,429,917
			11,084,199	**11,604,751**
32.00	**Income Tax Expenses -2,176,281**			
	Current Tax	(Note # 32.01)	4,861,101	2,375,480
	Deferred Tax	(Note # 32.02)	(7,037,382)	1,900,016
			(2,176,281)	**4,275,496**
32.01	**Current Tax 4,861,101**			
	Profit before Income Tax		(31,564,499)	9,374,366
	Add: Depreciation Expenses (Accounting Depreciation)		34,842,588	36,208,921
	Add: Interest on lease liability		-	11,566
	Less: Depreciation Expenses (Tax Depreciation)		46,586,900	46,765,848
	Less: Income from other source		2,832,410	1,480,984
	Less: Lease Payment (Principal + Interest)		-	66,529
	Business Income		**(46,141,220)**	**(2,718,507)**
	Regular tax @20%, or		-	(543,701)
	Tax @ 1% on gross receipt, or		1,053,246	1,895,614
	Minimum tax-Tax deducted at source,		3,994,071	2,079,283
	Tax Charge during the year (Higher One)		**3,994,071**	**2,079,283**
	Add: Tax on Income from other source		566,482	296,197
	Add: Short Provision For AY-2023-24		300,548	-
	Total Tax Charge during the year		**4,861,101**	**2,375,480**
32.02	**Deferred Tax Expenses/(Income) -7,037,382**			
	Closing Deferred Tax Liability		65,374,969	72,412,351
	Less: Opening Deferred Tax Liability		72,412,351	70,512,335
	Deferred Tax Expenses/(Income) during the year		**(7,037,382)**	**1,900,016**
33.00	**Earnings Per Share (EPS) - Basic -0.29**			
	a) Earning attributable to the ordinary shareholders		(29,388,217)	5,098,870
	b) Weighted Average Number of ordinary shares		102,600,000	102,600,000
	Earnings Per Share (EPS) (a/b) - Basic		**(0.29)**	**0.05**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25
33.02	**Calculation of Weighted Average Number of ordinary shares**		
	Opening No. of Share Allotted	65,000,000	65,000,000
	IPO Share Allotment	30,000,000	30,000,000
	Bonus Share Allotment	7,600,000	7,600,000
	Calculation of Weighted Average Number of ordinary shares considering Basic EPS	**102,600,000**	**102,600,000**
34.00	**Net Assets Value per Share (NAV) 16.85**		
	a) Net Asset Value (NAV)*	1,729,226,027	1,761,120,923
	b) Number of ordinary shares	102,600,000	102,600,000
	Net Asset Value per Share (NAV) (a/b)	**16.85**	**17.16**
35.00	**Net Operating Cash Flows per Share (NOCFPS) - Basic 0.83**		
	a) Net Operating Cash Flows	84,706,850	46,303,984
	b) Weighted Average Number of ordinary shares	102,600,000	102,600,000
	Net Operating Cash Flows per Share (NOCFPS) (a/b)-Basic	**0.83**	**0.45**

35.01 Significant Deviation:

The company's revenue has fallen due to the 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.

A net loss after tax was incurred due to lower revenue compared to the previous year.

The Earnings Per Share (EPS) was 0.05 for the year ended June 30, 2025, and stood at (0.29) for the year ended June 30, 2026. EPS has fallen as a result of higher finance costs and lower revenue compared to the previous year.

Net cash flows from operating activities have increased due to higher collections compared to the previous year.

The Net Asset Value (NAV) per share was 17.16 for the year ended June 30, 2025, and stood at 16.85 for the year ended June 30, 2026. NAV decreased due to the net loss incurred during the year.

36.00 Other Commitments, Contingencies and relevant information

The requirements of Schedule XI, Part II, Para 3, 4, 7 & 8 of the Companies Act, 1994.

36.01 Contingencies

Tax assessments for the assessment years 2022–2023, 2024–2025, and 2025–2026 are still pending; however, other than the matters mentioned, there is no contingent event that may require recognition of contingent liabilities for the year ended 30 June 2026.

36.02 Capital expenditure commitment

There was no capital expenditure commitment or contract at 30 June 2026. There was no material capital expenditure authorized by the Board but not contracted for as at 30 June 2026.

36.03 Directors interest in contracts with the company

There was no transaction resulting in Director's interest with the company.

36.04 Related Party Disclosure as per para 23, IAS 24

The Company carried out a number of transactions with related parties in the normal course of business on arms length basis.

Name	Designation	Nature of Transaction	Balance as on 30.06.2025	Addition during the year	Paid during the year	Balance as on 30 Jun 2026
Mr. Muhammad Shamsul Islam	Chairman	Honorarium	-			-
		Board Meeting Fees	-	18,000	18,000	-
Mr. Mohammad Rafiqul Islam	Managing Director	Remuneration	2,674,852	1,500,000	-	4,174,852
		Board Meeting Fees	-	18,000	18,000	-
Mr. Sujit Saha	Director	Remuneration	-		-	-
		Board Meeting Fees	-	2,000	2,000	-
Mr. Rakibul Islam	Director	Remuneration	-		-	-
		Board Meeting Fees	-	14,000	14,000	-
Mr. Abul Kalam Bhuiyan	Director	Remuneration	-		-	-
		Board Meeting Fees	-	16,000	16,000	-
Mr. Tapan Chandra Banik	Independent Director	Remuneration	-			
		Board Meeting Fees	-	14,000	14,000	-
Mr. Md. Mizanur Rahman	Independent Director	Remuneration			-	
		Board Meeting Fees		16,000	16,000	-
Total			**2,674,852**	**1,598,000**	**98,000**	**4,174,852**

Transaction with Key Management Personnel of the entity:

a. Managerial Remuneration paid or payable during the year to the directors, including managing directors, a managing agent or manager. 98,000

b. Expenses reimbursed to the managing agent Nil

c. Commission or other Remuneration payable separately to a managing agent or his associate Nil

d. Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the Company. Nil

e. The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the Company with the managing agent or his associate during the financial year. Nil

f. Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable. Nil

g. Other allowances and commission including guarantee commission Nil

h Pensions etc.

(i) Pensions	Nil
(ii) Gratuities	Nil
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
(iv) Compensation for loss of office	Nil
(v) Consideration in connection with retirement from office	Nil

As per Para-17, IAS- 24:

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

(a) Short-term employee benefits	1,500,000
(b) Post-employee benefits	Nil
(c) Other long term benefits	Nil
(d) Termination benefits and	Nil
(e) share-based payment	Nil

As per Para-18, IAS- 24:

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

a) the amount of transaction	1,598,000
b) the amount of outstanding balance, including commitments	4,174,852
i) their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement	Remuneration & Board Meeting Fee
ii) details of any guarantee given or received	Nil
c) Provisions for doubtful debts related to the amount of outstanding balance	Nil
d) the expenses recognized during the period in respect of bad or doubtful debts due from related	Nil

37.00 Production Capacity

Disclosure requirements of Schedule XI, Part II, Para 7, the production capacity and utilization of its are as follows:

Particulars	Quantity (MT/Sft/Rft)	
	30-Jun-26	30-Jun-25
Installed Capacity	8,010	8,010
Actual Production	780	1,161
Capacity Utilization (%)	9.74%	14.50%

38.00 No. of Employees

Quantity wise schedule of salary as required under Schedule XI, Part II, Para 3 of the Companies Act 1994

Particulars	Officer & Staff	Worker	No. of Employees	
			30-Jun-26	30-Jun-25
Salary within Tk. 20,000 per month	6	16	22	29
Salary range above Tk. 20,000 per month	16	4	20	23
Total	**22**	**20**	**42**	**52**

39.00 Quantity wise schedule of sales as required under Para 3, Schedule XI, Part II of the Companies Act 1994

Quantity wise schedule of sales, raw material consumed and opening and closing stock of finished goods relating to the financial statements for the period ended 30 June 2026 as required under Schedule XI, Part II, Para 3 of the companies Act 1994 are given below:

A. Turnover

Particulars	30-Jun-26		30-Jun-25	
	Quantity (MT/Sft/Rft)	Amount in Taka	Quantity (MT/Sft/Rft)	Amount in Taka
Turnover	780	105,324,607	1,161	189,561,418
Total	**780**	**105,324,607**	**1,161**	**189,561,418**

B. (i) Raw Materials Consumed in Quantities (Kg, Pcs, Sft, Rft, Box, Bag, Liter etc.)

Particulars	30 June 2026	30 June 2025
Raw Material (Value in BDT)	58,465,210	108,845,789
Raw Material Quantities (Kg, Pcs, Sft, Rft, Box, Bag, Liter etc.)	708,386	1,088,458

(ii) Particulars in respect of Finished goods

Particulars	30 June 2026		30 June 2025	
	Quantity (MT/Sft/Rft)	Amount in Tk	Quantity (MT/Sft/Rft)	Amount in Tk
Opening Stock	740	96,153,083	890	115,646,256
Closing Stock	839	109,012,430	740	96,153,083

(iii) Particulars in respect of Work in process:

Particulars	30 June 2026		30 June 2025	
	Qty in (Kg, Pcs, Sft, Rft, Box, Bag, Liter etc.)	Amount in Tk	Qty in (Kg, Pcs, Sft, Rft, Box, Bag, Liter etc.)	Amount in Tk
Opening Stock	1,422,300	149,341,525	1,171,844	123,043,648
Closing Stock	1,254,928	138,042,060	1,422,300	149,341,525

40.00 Financial Risk Management

The management of Company has overall responsibility for the establishment and oversight of the Company's risk management framework. 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
Liquidity Risk
Market Risk

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 sale of goods and subject to insignificant credit risk. Risk exposures 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 preparation of the cash flow forecast with due consideration of time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. In extreme 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 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 import of raw materials, machineries and equipment. 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 at the reporting date.

41.00 Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities (Indirect Method) the requirement of Bangladesh Securities and Exchange Commission notification no. BSEC/CMRRCD/2006-158/308/Admin/81, Dated 20 June 2018.

Particulars	Amount in (Tk.)	
	30 June 2026	30 June 2025
Net Profit before Tax	(31,564,499)	9,374,366
Adjustments to reconcile net income to net cash provided by operating activities:		
Raw Material	21,154,688	14,193,465
Depreciation on Fixed Assets	34,842,588	36,311,561
Financial Expenses	11,084,199	11,604,751
Interest on lease	-	11,566
(Increase)/Decrease in Inventories	10,916,876	71,185,727
(Increase)/Decrease in Trade and other Receivables	33,498,106	(78,539,335)
(Increase)/Decrease in Advance, Deposits and Prepayments	6,703,321	(14,584,236)
Increase/(Decrease) in Other Payable	552,000	-
Increase/(Decrease) in Liabilities for Expenses	2,780,538	(999,702)
Gain on Disposal of Property, Plant and Equipment	(798,179)	-
Liability for WPPF	(468,718)	273,842
Cash Generated from Operating Activities	**88,700,921**	**48,832,005**
Advance Income Tax Paid	(3,994,071)	(2,528,021)
Net Cash Generated from Operating Activities	**84,706,850**	**46,303,984**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25
42.00	**Received from customers: 138,828,031**		
	Sales	105,324,607	189,561,418
	Add: Closing Balance of Advance from client	-	-
	Less: Opening Balance of Advance from client	-	-
	Add: Opening Trade and Other Receivables	298,377,209	219,737,791
	Less: Closing Trade and Other Receivables	(264,873,785)	(298,377,209)
		138,828,031	**110,922,000**
43.00	**Paid to Supplier 16,582,641**		
	Purchase	24,833,764	16,661,894
	Add: Closing Advance to Projects and others	29,946,309	38,197,432
	Less: Opening Advance to Projects and others	(38,197,432)	(24,389,680)
		16,582,641	**30,469,647**
44.00	**Paid for Projects in Progress (Non-Current Portion) 21,674,530**		
	Purchase	21,154,688	14,193,465
	Add: Creditors opening	2,747,117	4,676,817
	Less: Creditors closing	(2,227,275)	(2,747,117)
		21,674,530	**16,123,165**
45.00	**Paid for Manufacturing & Operating Expenses: 18,923,786**		
	Manufacturing overhead	51,881,102	48,660,242
	Administrative Expenses	18,262,983	17,275,180
	Selling Expenses	1,587,904	1,606,492
	Less: Cash paid to Employee portion	(16,901,590)	(17,076,891)
	Add: Opening Service Charge payable	12,000	12,000
	Add: Opening Provision for Utility Bill	123,909	228,791
	Add: Opening Audit Fees	230,000	230,000
	Less: Closing Service Charge payable	(24,000)	(12,000)
	Less: Closing Provision for Utility Bill	(213,433)	(123,909)
	Less: Closing Audit Fees	(230,000)	(230,000)
	Add: Closing Bank Guarantee	-	-
	Add: Closing Security Deposit to Palli Biddut somity (PBS)	1,170,040	1,170,040
	Add: Closing Vat Current Account	199,131	108,956
	Less: Opening Bank Guarantee	-	-
	Less: Opening Security Deposit to Palli Biddut somity (PBS)	(1,170,040)	(1,170,040)
	Less: Opening Vat Current Account	(108,956)	(244,967)
	Add: Opening AGM & EGM Expenses	-	100,000
	Less: Closing Insurance Expenses	(212,541)	-
	Add: Opening Insurance Expense	-	-
	Add: Opening Annual & Others fees payable	555,200	1,010,400
	Add: Opening Internet Bill payable	15,666	22,000
	Less: Closing Internet Bill payable	(11,000)	(15,666)
	Less: Closing AGM & EGM Expenses payable	-	-
	Less: Closing Annual & Others fees payable	(1,272,400)	(555,200)
	Add: Opening Legal & Professional Fee	-	22,000
	Less: Closing Legal & Professional Fee	(100,000)	-
	Add: Opening Advertisement Expenses	43,987	-
	Less: Closing Advertisement Expenses	(71,588)	(43,987)
	Less: Depreciation	(34,842,588)	(36,311,561)
		18,923,786	**14,661,880**

Notes.	Particulars	Amounts in BDT	
		30-Jun-26	30-Jun-25
46.00	**Income Tax paid: 3,994,071**		
	Opening Income Tax Payable	36,504,736	41,220,296
	Add: Tax Charged during the year	4,861,101	2,375,480
	Add: Advance Tax closing	18,319,629	42,503,365
	Less: Advance Tax opening	(42,503,365)	(47,066,384)
	Less: Closing Income Tax Payable	(13,188,029)	(36,504,736)
		3,994,071	**2,528,021**
47.00	**Cash Received From Other Income 2,028,914**		
	Wastage Sales Income	115,874	348,780
	Interest	400,357	1,132,204
	Rent Income	1,518,000	-
	Add: Opening Interest Receivable	94,042	194,125
	Less: Closing Interest Receivable	(99,359)	(94,042)
		2,028,914	**1,581,066**
48.00	**Cash Paid to Employees 17,201,597**		
	Opening Advance to Employees	(2,368,310)	(1,455,816)
	Closing Advance to Employees	3,825,937	2,368,310
	Opening Salary & Allowance Payable	1,177,053	1,207,178
	Closing Salary & Allowance Payable	(1,303,391)	(1,177,053)
	Opening Directors Remuneration Payable	2,674,852	3,000,000
	Closing Directors Remuneration Payable	(4,174,852)	(2,674,852)
	Opening WPPF Payable	468,718	194,876
	Closing WPPF Payable	-	(468,718)
	Manufacturing Expenses (a)	5,786,571	8,141,824
	Administrative Expenses (b)	10,490,245	8,145,991
	Marketing & Selling Expenses (c)	624,774	789,076
	WPPF expenses	-	468,718
	Total Paid	**17,201,597**	**18,539,534**
	a) For Manufacturing Expenses		
	Wages, Salary and Allowances	5,288,345	7,447,145
	Festival Bonus	498,226	694,679
		5,786,571	**8,141,824**
	b) Administrative Expenses		
	Salaries and Allowances	7,957,086	5,918,653
	Festival Bonus	892,919	646,338
	Directors Remuneration	1,500,000	1,500,000
	Board Meeting Fee	98,000	81,000
	Medical Expenses	42,240	-
		10,490,245	**8,145,991**
	c) Marketing & Selling Expenses		
	Salary and Allowances	567,744	703,900
	Festival Bonus	57,030	85,176
		624,774	**789,076**

DOMINAGE STEEL BUILDING SYSTEMS LIMITED

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
AS AT 30 JUNE 2026

Annexure- A

Particulars	Cost				Dep. Rate (%)	Depreciation				Written down value as at 30 June 2026
	Balance as on 01 July 2025	Addition during the period	Disposal during the year	Balance as on 30 June 2026		Balance as on 01 July 2025	Charged during the period	Disposal during the year	Balance as on 30 June 2026	
Land and Land Development	206,863,714	-	-	206,863,714	0%	-	-	-	-	206,863,714
Building and Civil construction	400,218,013	-	-	400,218,013	2.5%	146,407,224	6,286,030	-	152,693,254	247,524,759
Electric Equipment's & Installation	71,860,739	-	-	71,860,739	10%	38,376,789	3,224,910	-	41,601,699	30,259,040
Furniture and Fixture	12,993,580	-	-	12,993,580	10%	7,865,308	493,915	-	8,359,223	4,634,357
Plant and Machinery	601,378,366	115,695	-	601,494,061	5%	127,896,836	23,236,832	-	151,133,668	450,360,393
Vehicle	31,459,290	-	2,060,338	29,398,952	10%	23,536,321	710,959	478,517	23,768,763	5,630,189
Office Equipment	23,922,347	155,159	-	24,077,506	10%	14,795,468	889,941	-	15,685,410	8,392,096
Balance As at 30 June 2026	**1,348,696,048**	**270,854**	**2,060,338**	**1,346,906,564**		**358,877,946**	**34,842,588**	**478,517**	**393,242,017**	**953,664,547**

Allocation of Depreciation

Particulars	Percentage	Amount in Tk.
Manufacturing Expenses	96%	33,448,884
Administrative Expenses	3%	1,045,278
Marketing & Selling Expenses	1%	348,426
Total	100%	34,842,588

