

LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2022 (UN-AUDITED)

Pursuant to the requirement of Regulation 17(9) of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clause 4(9) Notification No.BSEC/CMRRC/006-16/2018/Adm/81 dated June 20, 2016 of Bangladesh Securities and Exchange Commission.

LAFARGEHOLCIM BANGLADESH LIMITED
Consolidated Statement of Financial Position (Sh-sheets)
at 30 September 2022

	30 Sep 2022 (Taka'000)	31 Dec 2021 (Taka'000)
Assets		
Non-current assets		
Property, plant and equipment	16,812,512	15,844,307
Goodwill	817,176	817,176
Intangible assets	5,228,229	5,228,229
Total non-current assets	22,857,917	21,889,712
Current assets		
Inventory	6,271,390	6,308,889
Trade receivables	81,377	88,888
Other current assets	2,144,140	1,812,018
Advance income tax	4,375,134	582,943
Cash and cash equivalents	16,889,212	13,778,729
Total current assets	29,671,253	22,571,457
Total assets	52,529,170	44,461,169
Equity & liabilities		
Share capital	11,811,793	11,811,793
Reserves	6,288,481	5,192,389
Other components of equity	328,438	(291,712)
Company controlled liabilities	393,488	244,246
Equity attributable to owners of the Company	18,822,200	17,057,716
Non-controlling interests	(149)	(215)
Total equity	18,672,051	16,837,499
Non-current liabilities		
Borrowings	8,818	28,111
Deferred tax liabilities	1,874,480	2,278,363
Employee benefits	384,480	317,123
Provision	63,980	65,489
Total non-current liabilities	2,337,758	2,749,083
Current liabilities		
Trade payables	6,413,270	6,368,140
Other current liabilities	874,486	611,118
Borrowings	85,428	31,218
Current income tax liabilities	438,420	-
Liabilities (deduct)	148,870	18,862
Total current liabilities	7,860,474	7,129,338
Total equity and liabilities	26,532,525	23,966,837
Net Asset Value (NAV) Per Share	15.88	17.61

LAFARGEHOLCIM BANGLADESH LIMITED
Consolidated Statement of Comprehensive Income (Sh-sheets)
for the period ended 30 September 2022

	Jan-Sep 2022 (Taka'000)	Jan-Sep 2021 (Taka'000)	Jul-Sep 2021 (Taka'000)	Jul-Sep 2020 (Taka'000)
Profit for the period	3,588,189	3,582,793	1,124,875	628,840
Items that may be reclassified subsequently to profit or loss				
Cash flow hedge effectiveness	(8,845)	28	(8,785)	2,028
Exchange differences on translating foreign operation	(24,425)	76,417	121,873	3990
Non-controlling interests currency translation adjustment	35	35	-	(25)
Other comprehensive income for the period	(117,865)	76,480	113,088	1,773
Total comprehensive income for the period	3,470,324	3,659,780	1,237,963	630,586
Profit attributable to: Owners of the parent Company	3,425,307	3,182,248	1,208,307	628,118
Non-controlling interests	44,987	467,532	23,656	262
3,470,324	3,659,780	1,237,963	630,586	

LAFARGEHOLCIM BANGLADESH LIMITED
Consolidated Statement of Changes in Equity (Sh-sheets)
for the period ended 30 September 2022

	Share capital	Reserves	Other components of equity	Foreign currency translation	Equity for parent company	Non-controlling interests	Total equity
Balance at 1 January 2021	11,811,793	5,442,480	(58,071)	(55,712)	17,288,245	(78)	17,288,875
Dividend for 2021	-	(3,489,789)	98	74,457	(3,415,244)	-	(3,415,244)
Balance at 30 September 2021	11,811,793	1,952,691	39,027	18,745	13,802,243	(78)	13,802,243
Balance at 1 January 2022	11,811,793	5,192,389	(291,712)	(68,245)	16,764,225	(78)	16,764,225
Total comprehensive income for the period	-	3,267,189	3,588	14,852	3,295,629	37	3,295,629
Dividend for 2022	-	(2,693,493)	-	-	(2,693,493)	-	(2,693,493)
Share issued	-	1,742,862	-	-	1,742,862	-	1,742,862
Balance at 30 September 2022	11,811,793	4,242,058	(252,684)	(53,393)	15,257,774	(41)	15,257,774

1. General Information
LafargeHolcim Bangladesh Limited (LHBC) - (hereinafter referred to as "the Company") was incorporated on 11 November 1987 as a private limited company in Bangladesh under the Companies Act 1994 having its registered office in Dhaka. At the time of incorporation the name of the Company was "Lafarge Cement (Bangladesh) Ltd." On 07 February 2017 the Registrar of Joint Stock Companies and Firms of Bangladesh (RJSC) approved the name change to "LafargeHolcim Bangladesh Limited" of the Company. The Company has subsequently been re-named as a public limited company on 30 January 2023 and now for initial public offering of shares in November 2022 which was fully subscribed and issued. The shares have since been listed and are being traded in Dhaka and Chittagong Stock Exchanges. Presently the Company has two subsidiaries in India. The main objectives of the subsidiaries are in respect to holding company. A brief description of each of the subsidiary is given below:
Lum Shewanite Minerals Private Limited (LSMPL) - incorporated under the Indian Companies Act 1956 on 17 November 1988 as a private limited company with its registered office at Chitabing in the State of Meghalaya, India.
Lafarge Urban Mining Private Limited (LUMPL) - incorporated under the Indian Companies Act 1956 on 22 March 1999 as a private limited company with its registered office at Dibrugarh in the State of Assam, India.

2. Nature of business
The Company operates various and aggregate manufacturing plants at Chitabing and Shilonghat district and three (3) grinding plants near Chitabing and Shilonghat. The Company extracts and processes the main raw materials of limestone from the quarry in Meghalaya, India, owned by the Company's fully owned subsidiary Lafarge Urban Mining Private Limited. A 17 kilometre cross-border conveyor belt links the quarry with the cement plant for transportation of raw materials. The company is engaged in manufacturing and marketing of building materials in various cement and traditional market.

3. Basis of preparation
The consolidated interim financial statements have been prepared in accordance with International Accounting Standard 34 Interim Financial Reporting.

4. Principles of consolidation
The accounts of all the subsidiaries of the Company have been fully consolidated as the Company directly controls more than 50% of the voting shares of these entities. The Company has made following investments in its subsidiaries which have been eliminated during consolidation:
30 Sep 2022 31 Dec 2021
Name of subsidiary 818,288 818,288
Lafarge Urban Mining Private Limited, India 287 287
Lum Shewanite Minerals Private Limited, India 531,011 531,011

LAFARGEHOLCIM BANGLADESH LIMITED
Consolidated Statement of Profit or Loss (Sh-sheets)
for the period ended 30 September 2022

	Jan-Sep 2022 (Taka'000)	Jan-Sep 2021 (Taka'000)	Jul-Sep 2021 (Taka'000)	Jul-Sep 2020 (Taka'000)
Revenue	16,887,263	16,868,269	6,714,966	4,861,738
Cost of sales	(11,147,490)	(10,587,197)	(4,116,875)	(3,065,844)
Gross profit	5,739,773	6,281,072	2,598,091	1,795,894
Other operating income	26,288	21,086	6,548	86,187
General and administrative expenses	(1,714,712)	(1,078,400)	(648,247)	(582,888)
Sales and marketing expenses	(589,820)	(570,500)	(1,542,287)	(1,116,455)
Operating profit	3,461,529	4,653,266	1,714,115	1,182,846
Finance cost	(19,490)	(26,494)	(181,812)	(13,832)
Finance income	21,184	34,813	1,320	16,762
Profit before tax	3,463,223	4,551,511	1,532,623	1,165,776
Income tax	(788,178)	(871,345)	(481,482)	(382,166)
Profit for the period	2,675,045	3,680,166	1,051,141	783,610
Standing Per Share Basic (Taka)	0.85	0.88	0.88	0.81
Diluted (Taka)	0.85	0.88	0.88	0.81

LAFARGEHOLCIM BANGLADESH LIMITED
Consolidated Statement of Cash Flows (Sh-sheets)
for the period ended 30 September 2022

	Jan-Sep 2022 (Taka'000)	Jan-Sep 2021 (Taka'000)
Cash flows from operating activities		
Cash receipts from customers	17,068,009	16,844,043
Cash paid to suppliers and employees	(11,798,833)	(11,287,480)
Cash generated from operations	5,269,176	5,556,563
Income tax paid	(694,612)	(371,800)
Other receipts	18,868	88,471
Net cash generated by operating activities	4,593,432	5,273,234
Cash flows from investing activities		
Payments for property, plant and equipment	(519,202)	(469,798)
Proceeds from property, plant and equipment	5,074	7,248
Interest income on bank deposits	20,787	16,833
Net cash used in investing activities	(493,341)	(445,717)
Cash flows from financing activities		
Requirements of the issue facilities	78,809	(80,818)
Payment of other finance costs	(26,118)	(4,770)
Interest paid on bank borrowings	(1,225)	(7,794)
Dividend payment	(3,814,657)	(1,816,816)
Net cash used in financing activities	(4,069,991)	(2,616,198)
Net effect of foreign currency translation on cash and cash equivalents	98,587	1,610
Net (decrease)/increase in cash and cash equivalents	(1,076,883)	2,052,849
Cash and cash equivalents at beginning of the period	1,271,759	1,472,889
Cash and cash equivalents at end of the period	1,194,876	3,525,738
Net Operating Cash Flow Per Share (NOCFPS)	3.88	5.88

5. Scope of consolidation
The terms of subsidiaries, country of incorporation and proportion of ownership interest are as follows:
Name of subsidiary Country of incorporation % of ownership interest
Lafarge Urban Mining Private Limited India 100
Lum Shewanite Minerals Private Limited India 71

6. Significant accounting policies
The same accounting policies, presentation and methods of computation have been followed in these interim financial statements as were applied in the preparation of the Company's financial statements for the year ended 31 December 2021. Comparative figures and account files in the financial statements have been re-interpreted/adjusted where necessary to conform with changes in presentation in the current period.

7. Comparative Information of the Shareholders

	30 Sep 2022	31 Dec 2021
Net asset value per share	Taka	Taka
	15.88	17.61
Net Asset Value (NAV) Per Share	15.88	17.61
Working Per Share (WPS)	2.88	2.88
Net Operating Cash Flow Per Share (NOCFPS)	3.88	5.88
Profit for the period	3,588,189	3,582,793

The details of the published quarterly (Q3) financial statements are available in the web-site of the Company. The address of the web-site is: www.lafargeholcim.com.bd
Registered Office: Mirshat, Level-7, 27/A, 8th Floor Mirshat Square (Tajgon Gahlan Link Road) Tejgon, Dhaka 1206, Bangladesh.
Phone: +88 02 22231002, 22238955, Fax: +88 02 22238954, Email: info@lafargeholcim.com, Web: www.lafargeholcim.com.bd
The honourable Shareholders are requested to update their Bank Accounts, Address, Mobile Numbers, E-mail addresses, C-Tin number etc. through their respective Depository Participants (DP).

LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2022 (UN-AUDITED)

Presented for the requirement of Regulation 17(3) of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clause 42(i) Notification No BSEC-CMRAC/2006-156206/Adm/01 dated June 20, 2018 of Bangladesh Securities and Exchange Commission.

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Financial Position (Un-audited) as at September 2022		
	30 Sep 2022 (Taka'000)	31 Dec 2021 (Taka'000)
Assets		
Non-current assets		
Property, plant and equipment	16,212,212	16,266,227
Goodwill	311,776	311,776
Intangible assets	1,708,228	1,708,228
Total non-current assets	18,232,216	18,286,231
Current assets		
Inventory	2,271,882	2,862,823
Trade receivables	376,247	363,628
Other current assets	1,144,153	1,012,214
Advance payable tax	—	36,862
Cash and cash equivalents	4,272,184	3,772,721
Total current assets	8,064,466	7,988,248
Total assets	26,296,682	26,274,479
Equity & liabilities		
Share capital	11,019,752	11,019,752
Reserve earnings	5,425,241	5,362,888
Other components of equity	128,482	102,712
Foreign currency translation	371,588	392,944
Equity attributable to owners of the Company	17,945,063	17,784,296
Non-current liabilities		
Provision	—	216
Total equity	17,945,063	17,784,512
Non-current liabilities		
Government loan	5,478	52,111
Government loan	1,014,582	1,272,323
Employee benefit	284,483	301,120
Provision	61,882	61,882
Total non-current liabilities	1,659,425	1,687,436
Current liabilities		
Trade payables	6,419,576	6,892,142
Other current liabilities	372,285	372,112
Government loan	10,453	10,274
Government loan	498,528	—
Current tax liabilities	168,871	168,892
Other current liabilities	7,684,289	7,748,728
Total equity and liabilities	26,296,682	26,274,479
Net Asset Value (NAV) Per Share	19.88	19.88

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Profit or Loss (Un-audited) for the period ended 30 September 2022		
	Jan-Sep 2022 (Taka'000)	Jan-Sep 2021 (Taka'000)
Revenue	18,897,252	18,883,863
Cost of sales	(11,147,426)	(10,927,127)
Gross profit	7,749,826	7,956,736
Other operating income	10,288	6,288
General and administrative expenses	(1,211,715)	(1,228,288)
Sales and marketing expenses	(262,382)	(275,222)
Operating profit	6,286,017	6,460,514
Finance cost	(718,628)	(85,888)
Finance income	21,144	14,813
Profit before tax	5,588,533	5,609,451
Income tax	(782,158)	(871,762)
Profit for the period	4,806,375	4,737,689
Earnings Per Share		
Basic (Taka)	3.48	3.38
Diluted (Taka)	3.48	3.38

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Cash Flows (Un-audited) for the period ended 30 September 2022		
	Jan-Sep 2022 (Taka'000)	Jan-Sep 2021 (Taka'000)
Cash flows from operating activities		
Cash receipts from customers	11,898,098	11,898,098
Cash paid for salaries and employees	(717,988,801)	(717,988,801)
Cash generated from operations	4,383,297	4,383,297
Interest fee paid	(488,421)	(371,855)
Other receipts	18,828	36,874
Net cash generated by operating activities	3,913,694	4,048,316
Cash flows from financing activities		
Payments for property, plant and equipment	(218,522)	(492,732)
Proceeds from issuing shares and acquisition	2,214	2,214
Interest income on bank deposits	26,247	16,889
Net cash used in financing activities	(290,059)	(473,629)
Cash flows from investing activities		
Requirements of trade receivables	(18,898)	(18,898)
Payment of other receivables	(88,116)	(88,116)
Repayment of other liabilities	14,822	(7,246)
Dividend received	(1,114,451)	(1,114,451)
Net cash used in investing activities	(1,006,643)	(1,228,711)
Net effect of foreign currency translation on cash and cash equivalents	22,287	1,216
Net increase/decrease in cash and cash equivalents	2,639,379	2,347,200
Cash and cash equivalents at beginning of the period	2,272,112	1,371,688
Cash and cash equivalents at end of the period	4,911,491	3,718,888
Net Operating Cash Flow Per Share (2022/21)	3.48	3.38

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Changes in Equity (Un-audited) for the period ended 30 September 2022		
	Jan-Sep 2022 (Taka'000)	Jan-Sep 2021 (Taka'000)
Profit for the period	4,806,375	4,737,689
Profit that may be reclassified subsequently to profit or loss		
Cash flow hedge movements	(8,495)	39
Acting as director in connection with liquidation	(10,000)	(10,000)
Non-current liabilities, currency translation adjustment	22	(22)
Other comprehensive income for the period	(11,468)	(10,844)
Total comprehensive income for the period	4,784,907	4,726,882
Total equity and liabilities	26,296,682	26,274,479
Profit attributable to Owners of the parent Company	4,425,241	4,425,241
Non-controlling interests	359,666	301,641
Total comprehensive income for the period	4,784,907	4,726,882

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Changes in Equity (Un-audited) for the period ended 30 September 2022							
	Share capital	Reserve earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non-controlling interests	Total equity
Balance at 1 January 2021	11,019,752	5,442,489	(88,871)	527,712	17,002,082	(176)	17,001,906
Total comprehensive income for the period	—	2,880,762	28	71,287	3,032,887	1	3,032,889
Dividend for 2021	—	(1,114,451)	—	(1,114,451)	(2,228,902)	—	(2,228,902)
Balance at 31 December 2021	11,019,752	6,208,800	(88,843)	597,548	16,807,157	(175)	16,806,982
Balance at 1 January 2022	11,019,752	6,162,668	(88,712)	545,688	16,540,396	(82)	16,540,214
Total comprehensive income for the period	—	2,880,762	28	71,287	3,032,887	1	3,032,889
Dividend for 2022	—	(1,114,451)	—	(1,114,451)	(2,228,902)	—	(2,228,902)
Foreign currency translation	—	142,062	—	—	142,062	—	142,062
Balance at 30 September 2022	11,019,752	6,208,800	(88,843)	597,548	16,807,157	(175)	16,806,982

LAFARGEHOLCIM BANGLADESH LIMITED Notes to the Consolidated Financial Statements (Un-audited) for the period ended 30 September 2022																										
1. General information	<p>LafargeHolcim Bangladesh Limited (LHBL) – formerly referred to as 'The Company' was incorporated on 11 November 1987 as a private limited company in Bangladesh under the Companies Act 1993 having its registered office in Dhaka. At the time of incorporation the name of the Company was 'Lafarge Bangla Cement Limited'. On 1 February 2017 the Registrar of Joint Stock Companies and Firms of Bangladesh (RJSC) approved the name change to 'LafargeHolcim Bangladesh Limited' of the Company. The Company has subsequently been admitted to a public limited company on 30 January 2022 and was for listed public offering of shares in November 2022 which was fully subscribed and issued. The shares have since then listed and are being traded in Dhaka and Chittagong Stock Exchanges. Presently the Company has two subsidiaries in total. The main objective of the subsidiaries are to support the trading activities, in total incorporation of each of the subsidiary is given below:</p> <p>Lafarge Shikhaon Minerals Private Limited (LSMPL) – incorporated under the Indian Companies Act 1956 on 17 November 1984 as a private limited company with its registered office in Shikhaon in the State of West Bengal, India.</p> <p>Lafarge Shikhaon Minerals Private Limited (LSMPL) – incorporated under the Indian Companies Act 1956 on 17 March 1984 as a private limited company with its registered office in Shikhaon in the State of West Bengal, India.</p>																									
2. Nature of business	<p>The Company operates cement and aggregate manufacturing plants in Dhaka under LafargeHolcim brand and these are primarily clients are Dhaka and Chittagong. The Company extracts and processes the local raw materials of limestone from the quarries in Bangladesh. It also has the Company's fully owned subsidiary Lafarge Shikhaon Minerals Private Limited. A 100% subsidiary Lafarge Shikhaon Minerals Private Limited has the equity with the common goal for manufacturing of raw materials. The company is engaged in manufacturing and marketing of building materials in the local market and international market.</p>																									
3. Basis of preparation	<p>The consolidated financial statements have been prepared in accordance with International Accounting Standards as issued by International Accounting Reporting.</p>																									
4. Principles of consolidation	<p>The accounts of all the subsidiaries of the Company have been fully consolidated as the Company directly controls more than 50% of the ordinary shares of those entities. The Company has used following methods in its subsidiaries that have been identified being consolidated:</p> <table border="1"> <thead> <tr> <th>Name of subsidiary</th> <th>30 Sep 2022 (Taka'000)</th> <th>31 Dec 2021 (Taka'000)</th> </tr> </thead> <tbody> <tr> <td>Lafarge Shikhaon Minerals Private Limited, India</td> <td>215,228</td> <td>518,228</td> </tr> <tr> <td>Lafarge Shikhaon Minerals Private Limited, India</td> <td>227</td> <td>227</td> </tr> <tr> <td></td> <td>215,455</td> <td>518,455</td> </tr> </tbody> </table> <p>All inter-company balances between the Company and its subsidiaries are eliminated on consolidation.</p>		Name of subsidiary	30 Sep 2022 (Taka'000)	31 Dec 2021 (Taka'000)	Lafarge Shikhaon Minerals Private Limited, India	215,228	518,228	Lafarge Shikhaon Minerals Private Limited, India	227	227		215,455	518,455												
Name of subsidiary	30 Sep 2022 (Taka'000)	31 Dec 2021 (Taka'000)																								
Lafarge Shikhaon Minerals Private Limited, India	215,228	518,228																								
Lafarge Shikhaon Minerals Private Limited, India	227	227																								
	215,455	518,455																								
5. Scope of consolidation	<p>The scope of consolidation, nature of transaction and provision of accounting records are as follows:</p> <table border="1"> <thead> <tr> <th>Name of subsidiary</th> <th>Country of incorporation</th> <th>% of ownership interest</th> </tr> </thead> <tbody> <tr> <td>Lafarge Shikhaon Minerals Private Limited</td> <td>India</td> <td>100</td> </tr> <tr> <td>Lafarge Shikhaon Minerals Private Limited</td> <td>India</td> <td>74</td> </tr> </tbody> </table>		Name of subsidiary	Country of incorporation	% of ownership interest	Lafarge Shikhaon Minerals Private Limited	India	100	Lafarge Shikhaon Minerals Private Limited	India	74															
Name of subsidiary	Country of incorporation	% of ownership interest																								
Lafarge Shikhaon Minerals Private Limited	India	100																								
Lafarge Shikhaon Minerals Private Limited	India	74																								
6. Significant accounting policies	<p>The major accounting policies, presentation and methods of consolidation have been followed in these consolidated statements as were applied in the preparation of the consolidated financial statements for the year ended 31 December 2021. Consistent figures are added after it. The financial statements have been reorganized/modified where necessary to conform with changes in presentation in the current period.</p>																									
7. Comparative information of the Shareholders'	<table border="1"> <thead> <tr> <th></th> <th>30 Sep 2022</th> <th>31 Dec 2021</th> </tr> </thead> <tbody> <tr> <td>Net asset value per share</td> <td>Taka</td> <td>Taka</td> </tr> <tr> <td></td> <td>19.88</td> <td>19.88</td> </tr> <tr> <td></td> <td>Jan-Sep 2022</td> <td>Jan-Sep 2021</td> </tr> <tr> <td>Net Asset Value (NAV) Per Share</td> <td>Taka</td> <td>Taka</td> </tr> <tr> <td>Earnings Per Share (EPS)</td> <td>3.48</td> <td>3.38</td> </tr> <tr> <td>Net Operating Cash Flow Per Share (2022/21)</td> <td>3.48</td> <td>3.38</td> </tr> <tr> <td>Profit for the period</td> <td>4,806,375</td> <td>4,737,689</td> </tr> </tbody> </table> <p>The reported amount in September 2022, 2021 increased compared to the corresponding month due to increased sales. IBCPL is a dominant company to the same period of last year, due to higher payments made to suppliers and the suppliers.</p>			30 Sep 2022	31 Dec 2021	Net asset value per share	Taka	Taka		19.88	19.88		Jan-Sep 2022	Jan-Sep 2021	Net Asset Value (NAV) Per Share	Taka	Taka	Earnings Per Share (EPS)	3.48	3.38	Net Operating Cash Flow Per Share (2022/21)	3.48	3.38	Profit for the period	4,806,375	4,737,689
	30 Sep 2022	31 Dec 2021																								
Net asset value per share	Taka	Taka																								
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Q3 Consolidated Financial Statements 2022 (Un-audited) LafargeHolcim Bangladesh Limited

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Q3 Consolidated Financial Statements 2022 (Un-audited) LafargeHolcim Bangladesh Limited

LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2022 (UN-AUDITED)
Pursuant to the requirement of Paragraph 7.13 of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clause 4(d) Notification No. BEEC/CMR/DC/2006-18/2008/Adm/11 dated June 30, 2018 of Bangladesh Securities and Exchange Commission.

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Financial Position (Un-audited) as at 30 September 2022	30 Sep 2022 (Taka'000)		31 Dec 2021 (Taka'000)	
	Assets			
Current assets				
Cash and cash equivalents	16,919,212	16,554,257	16,919,212	16,554,257
Trade receivables	327,076	307,254	327,076	307,254
Prepaid expenses	2,275,229	2,275,229	2,275,229	2,275,229
Other current assets	18,827,877	18,827,877	18,827,877	18,827,877
Total current assets	38,359,394	38,359,394	38,359,394	38,359,394
Non-current assets				
Property, plant and equipment	3,271,860	3,263,823	3,271,860	3,263,823
Intangible assets	116,126	116,126	116,126	116,126
Other non-current assets	2,114,112	1,822,218	2,114,112	1,822,218
Deferred tax assets	4,025,164	4,025,164	4,025,164	4,025,164
Other non-current liabilities	10,929,819	10,719,827	10,929,819	10,719,827
Total non-current assets	20,457,081	19,947,968	20,457,081	19,947,968
Total assets	58,816,475	58,307,362	58,816,475	58,307,362
Equity & liabilities				
Share capital	11,633,726	11,633,726	11,633,726	11,633,726
Reserves	4,652,841	4,652,841	4,652,841	4,652,841
Other components of equity	1,763,229	1,763,229	1,763,229	1,763,229
Other non-current liabilities	13,766,679	13,257,562	13,766,679	13,257,562
Equity attributable to owners of the Company	18,816,475	18,703,358	18,816,475	18,703,358
Non-current liabilities	13,766,679	13,257,562	13,766,679	13,257,562
Total equity & liabilities	58,816,475	58,307,362	58,816,475	58,307,362

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Profit or Loss (Un-audited) for the period ended 30 September 2022	30 Sep 2022 (Taka'000)		31 Dec 2021 (Taka'000)	
	Revenue	3,868,181	3,668,756	3,868,181
Cost of sales	(2,956,229)	(2,875,229)	(2,956,229)	(2,875,229)
Profit before tax	911,952	793,527	911,952	793,527
Income tax expense	(111,881)	(74,487)	(111,881)	(74,487)
Profit after tax	800,071	719,040	800,071	719,040
Other comprehensive income for the period	111,881	(74,487)	111,881	(74,487)
Total comprehensive income for the period	911,952	719,040	911,952	719,040

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Cash Flows (Un-audited) for the period ended 30 September 2022	30 Sep 2022 (Taka'000)		31 Dec 2021 (Taka'000)	
	Cash flows from operating activities	4,652,841	4,652,841	4,652,841
Cash flows from investing activities	(1,763,229)	(1,763,229)	(1,763,229)	(1,763,229)
Cash flows from financing activities	(1,763,229)	(1,763,229)	(1,763,229)	(1,763,229)
Net change in cash and cash equivalents	1,126,383	1,126,383	1,126,383	1,126,383

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Changes in Equity (Un-audited) for the period ended 30 September 2022	30 Sep 2022 (Taka'000)		31 Dec 2021 (Taka'000)	
	Share capital	11,633,726	11,633,726	11,633,726
Reserves	4,652,841	4,652,841	4,652,841	4,652,841
Other components of equity	1,763,229	1,763,229	1,763,229	1,763,229
Total equity	18,049,796	18,049,796	18,049,796	18,049,796

Notes to the Consolidated Financial Statements (Un-audited) for the period ended 30 September 2022

- General information**

LafargeHolcim Bangladesh Limited (JSE) ("the Company") was incorporated in Bangladesh on 13th December 2011 as a public limited company under the Companies Act, 1993. The Company is a subsidiary of LafargeHolcim Limited, a public limited company incorporated in Switzerland. The Company is a subsidiary of LafargeHolcim Limited, a public limited company incorporated in Switzerland. The Company is a subsidiary of LafargeHolcim Limited, a public limited company incorporated in Switzerland.
- Statement of business**

The Company operates cement and aggregate manufacturing plants in Dhaka under LafargeHolcim Bangladesh Limited and three (3) plants under LafargeHolcim Bangladesh Limited. The Company also operates the LafargeHolcim Bangladesh Limited. The Company is a subsidiary of LafargeHolcim Limited, a public limited company incorporated in Switzerland.
- State of preparation**

The consolidated financial statements have been prepared in accordance with International Accounting Standards ("IAS") as applied in Bangladesh.
- Approval of consolidated financial statements**

The consolidated financial statements have been prepared in accordance with International Accounting Standards ("IAS") as applied in Bangladesh.
- Scope of consolidation**

The scope of consolidation, nature of incorporation and preparation of consolidated financial statements are as follows:

Name of subsidiary	Country of incorporation	% of ownership interest
Lafarge Holcim Bangladesh Limited	Bangladesh	100%
Lafarge Holcim Bangladesh Limited	Bangladesh	100%
- Significant accounting policies**

The main accounting policies, presentation and methods of consolidation have followed the International Accounting Standards ("IAS") as applied in Bangladesh. The main accounting policies, presentation and methods of consolidation have followed the International Accounting Standards ("IAS") as applied in Bangladesh.
- Comparative information of the shareholders**

	30 Sep 2022 (Taka'000)	31 Dec 2021 (Taka'000)
Net Asset Value Per Share	15.88	15.88
Net Asset Value Per Share (BDCFPS)	15.88	15.88
Net Asset Value Per Share (BDCFPS)	15.88	15.88

এই বিজ্ঞাপনের আবেদন

Price Sensitive Information of LafargeHolcim Bangladesh Limited

Q2 Consolidated Financial Statements 2022 (Un-audited) of LafargeHolcim Bangladesh Limited

Q1 Consolidated Financial Statements 2022 (Un-audited) of LafargeHolcim Bangladesh Limited

Q2 Consolidated Financial Statements 2021 (Un-audited) of LafargeHolcim Bangladesh Limited

Consolidated Q1 Financial Statements (Un-audited) of LafargeHolcim Bangladesh Limited

Information to the Shareholders Regarding Submission of Annual Report 2020 of LafargeHolcim Bangladesh Limited

Price Sensitive Information of LafargeHolcim Bangladesh Limited


Information to the Shareholder of LafargeHolcim Bangladesh Limited

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