LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and M MOLINS

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2023 (UN-AUDITED)

Pursuant to the requir ment of Regulation 17(3) of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clause 4(3) Notification No.BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018 of Bangladesh Securities and Exchange Commission.

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Financial Position (Un-audited) at 30 September 2023

	30 Sep 2023 (Taka'000)	31 Dec 2022 (Taka'000)
Assets		
Non-current assets		
Property, plant and equipment	15,664,398	16,033,485
Goodwill	317,776	317,776
Intangible assets	2.172.935	2.170.241
Total non-current assets	18,155,109	18,521,502
Current assets		
Inventories	3.256.429	2.930.286
Trade receivables	603,274	525,707
Other current assets	3.953.437	2.150.258
Investment	3.800.000	2,100,200
Cash and cash equivalents	3,973,619	4.843.726
Total current assets	15,586,759	10,449,977
Total assets	33,741,868	28,971,479
Facility & Pakellina		
Equity & liabilities	11 010 705	44 040 705
Share capital	11,613,735	11,613,735
Retained earnings	9,343,822	5,871,541
Other components of equity	(219,090)	(214,283)
Foreign currency translation	617,842	439,517
Equity attributable to owners of the Company	21,356,309	17,710,510
Non-controlling interests	(158)	(180)
Total equity	21,356,151	17,710,330
Non-current liabilities		
Lease liabilities	2.344	3.844
Deferred tax liabilities	1.857.240	2.056.545
Employee benefits	159.878	216.786
Provision	78,119	67,201
Total non-current liabilities	2,097,581	2,344,376
Current liabilities		
Trade pavables	8.436.385	7.218.254
Other current liabilities	1.056.096	1.051.807
Lease liabilities	9.390	27.582
Current income tax liabilities	382.293	332,307
Borrowings	374.011	302,307
Unclaimed dividend	29.961	286.823
Total current liabilities	10.288.136	8.916.773
Total equity and liabilities	33,741,868	28,971,479
Net Asset Value (NAV) Per Share	18.39	15.25
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for the period ended 30 S			1)	
	Jan-Sep 2023 (Taka'000)	Jan-Sep 2022 (Taka'000)	Jul-Sep 2023 (Taka'000)	Jul-Sep 2022 (Taka'000)
iod	5,214,341	3,308,168	1,599,044	1,134,672
reclassified subsequently to profit or loss				
instruments	(4,807)	(6,694)	(1,527)	(3,763)
nces on translating foreign operation	178,325	124,523	(64,704)	127,678

Items that may be reclassified subsequently to profit or Cash flow hedge instruments Exchange differences on translating foreign operation Non controlling interests-currency translation adjustment Other comprehensive income for the period
 22
 52
 29

 173,540
 117,881
 (66,231)
 123,944
 Total comprehensive income for the period 5,387,881 3,426,049 1,532,813 1,258,616 3 425 997 1 532 813 1 258 587 22 52 - 29 5,387,881 3,426,049 1,532,813 1,258,616

LAFARGEHOLCIM BANGLADESH LIMITED

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Profit for the peri















LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Profit or Loss (Un-audited) for the period ended 30 September 2023

	Jan-Sep 2023 (Taka'000)	Jan-Sep 2022 (Taka'000)	Jul-Sep 2023 (Taka'000)	Jul-Sep 2022 (Taka'000)
Revenue	21,646,192	16,987,253	6,389,899	5,714,955
Cost of sales	(13,160,352)	(11,147,435)	(3,752,037)	(3,416,677)
Gross profit	8,485,840	5,839,818	2,637,862	2,298,278
Other operating income General and administrative expenses Sales and marketing expenses	20,029 (1,448,447) (425,855)	25,066 (1,214,713) (362,582)	12,567 (464,280) (159,101)	9,049 (448,347) (142,267)
Operating profit	6,631,567	4,287,589	2,027,048	1,716,713
Finance cost Finance income	(172,579) 120,166	(218,456) 31,164	(71,301) 50,330	(101,813) 11,325
Profit before tax	6,579,154	4,100,297	2,006,077	1,626,225
Income tax	(1,364,813)	(792,129)	(407,033)	(491,553)
Profit for the period	5,214,341	3,308,168	1,599,044	1,134,672
Earning Per Share Basic (Taka) Diluted (Taka)	4.49 4.49	2.85 2.85	1.38 1.38	0.98 0.98
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Company Secretary Chief Fina	ncial Officer D	irector Dire	ctor Chief Ex	ecutive Officer

	Jan-Sep 2023 (Taka'000)	Jan-Sep 2022 (Taka'000)
Cash flows from operating activities		
Cash receipts from customers	21,534,376	17.058.000
Cash paid to suppliers and employees	(15,297,205)	(12.769.903)
Cash generated from operations	6,237,171	4,288,097
Income tax paid	(1,464,039)	(498,431)
Other receipts	18,048	16,852
Net cash generated by operating activities	4,791,180	3,806,518
Cash flows from investing activities		
Payments for property, plant and equipment	(276,355)	(518,523)
Payments for intangible assets	(15,045)	8,214
Proceeds from property, plant and equipment	2,147	
Investment in fixed deposits receipts	(3,800,000)	
Interest income on bank deposits	108,511	28,057
Net cash used in investing activities	(3,980,742)	(482,252)
Cash flows from financing activities		
Repayments of the lease liabilities	(19,692)	(19,693)
Increase short term borrowings	374,011	
Payment of interest and other finance cost	(42,415)	(23,119)
Interest paid on lease liability	(4,923)	(4,923)
Dividend payment	(1,998,922)	(4,514,487)
Net cash used in financing activities	(1,691,941)	(4,562,222)
Net effect of foreign currency translation on cash and cash equivalents	11,396	33,337
Net decrease in cash and cash equivalents	(870,107)	(1,204,619)
Cash and cash equivalents at beginning of the period	4,843,726	5,276,723
Cash and cash equivalents at end of the period	3,973,619	4,072,104
Net Operating Cash Flow Per Share (NOCFPS)	4.13	3.28
X. M. A. A. Mary power Q'	هــــــــــــــــــــــــــــــــــــ	Zart
Company Secretary Chief Financial Officer Director	Director Chief E	xecutive Officer

LAFARGEHOLCIM BANGLADESH LIMITED idated Statement of Changes in Equity (Un-audited) for the period ended 30 September 2023

							res are in Tk. '000)
	Share capital	Retained earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non controlling interests	Total equity
Balance at 1 January 2022	11,613,735	8,162,968	(231,712)	249,045	19,794,036	(210)	19,793,826
Total comprehensive income for the period	-	3,308,168	(6,694)	124,523	3,425,997	52	3,426,049
Dividend for 2021	-	(2,903,435)	-	-	(2,903,435)	-	(2,903,435)
Interim dividend	-	(1,742,060)	-	-	(1,742,060)	-	(1,742,060)
Balance at 30 September 2022	11,613,735	6,825,641	(238,406)	373,568	18,574,538	(158)	18,574,380
Balance at 1 January 2023	11,613,735	5,871,541	(214,283)	439,517	17,710,510	(180)	17,710,330
Total comprehensive income for the period		5,214,341	(4,807)	178,325	5,387,859	22	5,387,881
Dividend for 2022		(1,742,060)			(1,742,060)		(1,742,060)
Balance at 30 September 2023	11,613,735	9,343,822	(219,090)	617,842	21,356,309	(158)	21,356,151
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LAFARGEHOLCIM BANGLADESH LIMITED

Notes to the Condensed Consolidated Financial Statements (Un-audited)
for the period ended 30 September 2023

LafargeHolcim Bangladesh Limited (LHBL) - (hereinafter referred to as "the Company") was incorporated on 11 November 1997 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 "Latage Surrac Central instead". On 17 February 2017 the Registrar of Joint Stock Companies and Firms of Bangladesh (RJSC) approved the name change to Latagregetima Bangladesh Limited" of the Company. The Company has subsequently been converted into a public limited company on 20 January 2003 and went for Initial Public Ottering of shartes in November 2003 which was tally subscircted and sissued. The shartes have since been listed and are being fraded in Dhaka and Chilagnog Stock Evaluation. The Company has the obsolidations in links. The main objectives of the subsidiaries are to support the holding company. A brief description of each of the subsidiary leven below.

Lum Mawshun Minerals Private Limited (LMMPL) - incorporated under the Indian Companies Act 1956 on 17 November 1994 as a private limited company with its registered office at Shilliong in the State of Meghalaya, India.

Lafarge Umiam 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 Shillong in the State of Meghalaya, India.

The Company operates cement and aggregates manufacturing plants at Chhatak under Sunamganj district, and three (3) grinding plants near Dhaka and Khulna. The Company extracts and processes the basic raw materials of limestone from the quarry in Nephalaya, India, owned by the Company's fully owned subsidiary Lafarge Uniam Mining Private Limited. A 17 kilometres 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 the local market and international market.

Basis of preparation
The consolidated interim financial statements have been prepared in accordance with Interna 34 Interim Financial Reporting.

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

(Taka'000)	(Taka'000)
519,356	519,356
537	537
519,893	519,893
	519,356 537

All inter-company balances between the Company and its subsidiaries are eliminated on consolidation.

The name of subsidiaries, country of incorporation and proportion of ownership interest Country of incorporation % of ownership interest Lafarge Umiam Mining Private Limited Lum Mawshun Minerals Private Limited

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 2022. Comparative figures and account titles in the financial statements have been rearranged/reclassified where necessary to conform with changes in presentation in the current period.

7. Comparative Information of the Shareholders*

	Taka	Taka
Net asset value per share	18.39	15.25
	Jan-Sep 2023 Taka	Jan-Sep 2022 Taka
Earning Per Share (EPS) Net Operating Cash Flow Per Share (NOCFPS) Profit for the period	4.49 4.13 5.214.341.000	2.85 3.28 3.308.168.000

For the period January to September 2023, EPS increased compared to the previous period, mainly due to increased aggregate sales and increased cement price. NOCFPS also increased compared to the same period of last year, due to higher EPS and higher collection from the customers.

This has reference to the Note to the Consolidated Financial Statements no. 9.1 published in the Annual Report 2022 of Latarge-Holding Banglades bit.d. (the "Company"). On September 15, 2023, the Antiation Tribunal has issued the Final Award in teav of the Company. As per the Award, the Celling Price is a valid and enforceable provision of the GSA.

The Award also directed JGTDS to pay the Company Taka 2,970 million, being the difference between the Gas Tariff and the Ceiling Price that the Company paid to JGTDS for the supply of gas in compliance with the Order dated March 18, 2021 passed by the Supreme Court of Bangladesh.

Director

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.latargeholcim.com.bd

X. Mr. A Chief Financial Officer



LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and M MOLINS

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2023 (UN-AUDITED)

Pursuant to the requirement of Regulation 17(3) of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clause No.BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018 of Bandiadesh Securities and Exchange Commission.

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Financial Position (Un-audited) at 30 September 2023 Assets Non-current assets Property, plant and equipment Goodwill 2,172,935 2,170,241 18,155,109 18,521,502 3,800,000 3,973,619 15,586,759 10,449,977 33,741,868 28,971,479 Total assets Equity & liabilities Share capital 21,356,309 17,710,510 Equity attributable to owners of the Company 21,356,151 17,710,330 2,097,581 2,344,376 Total non-current liabilities Current liabilities Trade payables Other current liabilities Lease liabilities Current income tax liabilities Borrowings Unclaimed dividend Total current liabilities 374,011 29,961 286,823 10,288,136 8,916,773 33,741,868 28,971,479 Net Asset Value (NAV) Per Share xall Hayes Q' and Zar

Company Secretary	Chief Financial Officer	Director	Director	Chie	Executive (Officer
	LAFARGEHOLCI Consolidated Statement of for the period e	Comprehensive	Income (Un-	audited)		
		20	23 21	r-Sep 022 a'000)	Jul-Sep 2023 (Taka'000)	Jul-Sep 2022 (Taka 000
Profit for the period		5,214	3,30	8,168	1,599,044	1,134,672
Cash flow hedge instrui Exchange differences of	n translating foreign operation s- currency translation adjustr income for the period	1 178 nent	3,325 12 22 3,540 11	5,694) 4,523 52 7,881 6,049	(1,527) (64,704) (66,231) 1,532,813	(3,763) 127,678 29 123,944 1,258,616
Profit attributable to: Owners of the parent C Non-controlling interest		5,387	22	5,997 52 6,049	1,532,813	1,258,587 29 1,258,616
Jr. OMP	Chief Financial Officer	Director	Director	Chies	Z	L. Officer

	Jan-Sep 2023 (Taka'000)	Jan-Sep 2022 (Taka'000)	Jul-Sep 2023 (Taka'000)	Jul-Sep 2022 (Taka'000)
Revenue	21,646,192	16,987,253	6,389,899	5,714,955
Cost of sales	(13,160,352)	(11,147,435)	(3,752,037)	(3,416,677)
Gross profit	8,485,840	5,839,818	2,637,862	2,298,278
Other operating income General and administrative expenses Sales and marketing expenses	20,029 (1,448,447) (425,855)	25,066 (1,214,713) (362,582)	12,567 (464,280) (159,101)	9,049 (448,347) (142,267)
Operating profit	6,631,567	4,287,589	2,027,048	1,716,713
Finance cost Finance income	(172,579) 120,166	(218,456) 31,164	(71,301) 50,330	(101,813) 11,325
Profit before tax	6,579,154	4,100,297	2,006,077	1,626,225
ncome tax	(1,364,813)	(792,129)	(407,033)	(491,553)
Profit for the period	5,214,341	3,308,168	1,599,044	1,134,672
Earning Per Share Basic (Taka) Diluted (Taka)	4.49 4.49	2.85 2.85	1.38 1.38	0.98 0.98

LAFARGEHOLCIM BANGLADESH L Consolidated Statement of Cash Flows (for the period ended 30 Septembe	(Un-audited)	
	Jan-Sep 2023 (Taka 000)	Jan-Sep 2022 (Taka'000)
Cash flows from operating activities		
Cash receipts from customers Cash paid to suppliers and employees Cash generated from operations	21,534,376 (15,297,205) 6,237,171	17,058,000 (12,769,903) 4,288,097
Income tax paid Other receipts	(1,464,039) 18,048	(498,431) 16,852
Net cash generated by operating activities	4,791,180	3,806,518
Cash flows from investing activities Payments for property, plant and equipment Payments for interport, plant and equipment Payments for interport, plant and equipment Investment in fixed deposits receipts Interest income on bank deposits	(276,355) (15,045) 2,147 (3,800,000) 108,511	(518,523) 8,214 - - 28,057
Net cash used in investing activities	(3,980,742)	(482,252)
Cash flows from financing activities		
Repayments of the lease liabilities increase short term borrowings Payment of interest and other finance cost interest paid on lease liability Dividend payment	(19,692) 374,011 (42,415) (4,923) (1,998,922)	(19,693) - (23,119) (4,923) (4,514,487)
Net cash used in financing activities	(1,691,941)	(4,562,222)
Net effect of foreign currency translation on cash and cash equivalents	11,396	33,337
Net decrease in cash and cash equivalents	(870,107)	(1,204,619)
Cash and cash equivalents at beginning of the period	4,843,726	5,276,723
Cash and cash equivalents at end of the period	3,973,619	4,072,104
Net Operating Cash Flow Per Share (NOCFPS)	4.13	3.28
X. Mc A Company Secretary Chief Financial Officer Director	Director Chief E	Z

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Changes in Equity (Un-audited) for the period andeal 30 September 2023						44.5	res are in Tk. 1000
	Share capital	Retained earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non controlling interests	Total equity
Balance at 1 January 2022	11,613,735	8,162,968	(231,712)	249,045	19,794,036	(210)	19,793,826
Total comprehensive income for the period Dividend for 2021	-	3,308,168 (2,903,435)	(6,694)	124,523	3,425,997 (2,903,435)	52	3,426,049 (2,903,435)
nterim dividend	-	(1,742,060)	-	-	(1,742,060)	-	(1,742,060)
Balance at 30 September 2022	11,613,735	6,825,641	(238,406)	373,568	18,574,538	(158)	18,574,380
Balance at 1 January 2023	11.613.735	5.871.541	(214.283)	439.517	17.710.510	(180)	17,710,330
Total comprehensive income for the period		5,214,341	(4,807)	178,325	5,387,859	22	5,387,881
Dividend for 2022	-	(1,742,060)			(1,742,060)	-	(1,742,060)
Balance at 30 September 2023	11,613,735	9,343,822	(219,090)	617,842	21,356,309	(158)	21,356,151
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Company Secretary	Chief Financial C	Officer	Director	Director	Chief Execut	tive Officer	

LAFARGEHOLCIM BANGLADESH LIMITED Notes to the Condensed Consolidated Financial Statements (Un-audited) for the period ended 30 September 2023

The Manufach Minerals Private Limited (LMMPL) - incorporated under the Indian Companies Act 1956 on 17 November 1994 as a private limited company with its registence office at Shiltong in the State of Meghalakya, India. Lafetge Umiam Mining Private Limited (LUMPL) - incorporated under the Indian Companies Act 1956 on 22 March 1999 as a private limited company with its registence office at Shiltong in the State of Meghalakya, India.

Nature of business

The Company operates cement and aggregates manufacturing plants at Chhatak under Sunamgari district, and three (3) grinding plants near Dhaka and Khutha. The Company extracts and processes the basic raw materiats of limentation from the quarry in Meghatays, India, owned by the Company's fully owned subsidiary Lafarge Unriam Mining Private Limited. A 17 kilometres 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 the local market and international market

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.

30 Sep 2023 (Taka'000)	31 Dec 2022 (Taka'000)
519,356	519,356
537	537
519,893	519,893
	(Taka'000) 519,356 537

All inter-company balances between the Company and its subsidiaries are eliminated on consolidation.

Lafarge Umlam Mining Private Limited Lum Mawshun Minerals Private Limited 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 2022. Comparative figures and account titles in the financial statements have been rearranged/reclassified where ne conform with changes in presentation in the current period.

30 Sep 2023 31 Dec 2022

	Taka	Taka
Net asset value per share	18.39	15.25
	Jan-Sep 2023 Taka	Jan-Sep 2022 Taka
Earning Per Share (EPS) Net Operating Cash Flow Per Share (NOCFPS)	4.49 4.13	2.85 3.28
Profit for the period	5,214,341,000	3,308,168,000

This has reference to the Note to the Consolidated Financial Statements no. 9.1 published in the Annual Regard 2020 of Ladinger-Holm Bengladen His (Inc. 1970), on September 15, 2020, the Adobtation Tribunal has issued the Final Annual in Brown of the Company, Apr of the Annual Ladinger-Holm Bengladen His (Inc. 1970), on September 15, 2020, the Adobtation Tribunal has issued the Final Annual in Brown of the Company, Apr of the Annual Lading-Final is a valid and entirocable provision of the GSA.

The Award also directed JGTDS to pay the Company Taka 2,970 million, being the difference between the Gas Tariff and the Ceiling Price that the Company paid to JGTDS for the supply of gas in compliance with the Order dated March 18, 2021 passed by the Supreme Court of Banqiadesh. State Company Secretary Chief Financial Officer Director Director Chief Executive Officer

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: NinaKabbo, Level-7, 227/A Bir Uttam Mir Shawkat Sarak (Tejgaon Gulshan Link Road) Tejgaon, Dhaka 1208, Bangladesh Phone-+88 02 222281002, 222286393, Fax:+88 02 222286394, Email: Info.cs@lafarqeholcim.com, Web: www.lafarqeholcim.com.bd

The honourable Shareholders are requested to update their Bank Accounts, Address, Mobile Numbers, E-mail addresses, E-Tin number etc. through their respective Depository Participants (DP).

LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and M CEMENTOS



THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2023 (UN-AUDITED)

Pursuant to the requirement of Regulation 17(3) of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clauss No.BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018 of Bangladesh Securities and Exchange Commission.

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Financial Position (Un-audited) at 30 September 2023 Assets Non-current assets Property, plant and equipment Goodwill 2,172,935 18,155,109 2,170,241 18,521,502 3,800,000 3,973,619 15,586,759 10,449,977 33,741,868 28,971,479 Total assets Equity & liabilities Share capital Retained earnings Other components of equity Foreign currency translation 21,356,309 17,710,510 Equity attributable to owners of the Company 21,356,151 17,710,330 2,097,581 2,344,376 Total non-current liabilities Current liabilities Trade payables Other current liabilities Lease liabilities Current income tax liabilities 374,011 29,961 286,823 10,288,136 8,916,773 33,741,868 28,971,479 Net Asset Value (NAV) Per Share Starting Company Secretary Chief Financial Officer Director Director Chief Executive Officer

LAFARGEHOLCIM BANG Consolidated Statement of Compre for the period ended 30	ehensive Incom	e (Un-audited	1)	
	Jan-Sep 2023 (Taka 000)	Jan-Sep 2022 (Taka/000)	Jul-Sep 2023 (Taka'000)	Jul-Se 2022 (Taka'00
Profit for the period	5,214,341	3,308,168	1,599,044	1,134,67
Roms that may be reclassified subsequently to profit or lost Cash flow hedge instruments Exchange differences on translating foreign operation Non controlling interests-currency translation adjustment Other comprehensive income for the period Total comprehensive income for the period	(4,807) 178,325 22 173,540 5,387,881	(6,694) 124,523 52 117,881 3,426,049	(1,527) (64,704) (66,231) 1,532,813	(3,76 127,67 123,94 1,258,61
Profit attributable to: Owners of the parent Company Non-controlling interests	5,387,859 22 5,387,881	3,425,997 52 3,426,049	1,532,813	1,258,58 2 1,258,61
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	Jan-Sep 2023 (Taka'000)	Jan-Sep 2022 (Taka'000)	Jul-Sep 2023 (Taka'000)	Jul-Sep 2022 (Taka'000)
Revenue	21,646,192	16,987,253	6,389,899	5,714,955
Cost of sales	(13,160,352)	(11,147,435)	(3,752,037)	(3,416,677)
Gross profit	8,485,840	5,839,818	2,637,862	2,298,278
Other operating income General and administrative expenses Sales and marketing expenses	20,029 (1,448,447) (425,855)	25,066 (1,214,713) (362,582)	12,567 (464,280) (159,101)	9,049 (448,347) (142,267)
Operating profit	6,631,567	4,287,589	2,027,048	1,716,713
Finance cost Finance income	(172,579) 120,166	(218,456) 31,164	(71,301) 50,330	(101,813) 11,325
Profit before tax	6,579,154	4,100,297	2,006,077	1,626,225
Income tax	(1,364,813)	(792,129)	(407,033)	(491,553)
Profit for the period	5,214,341	3,308,168	1,599,044	1,134,672
Earning Per Share Basic (Taka) Diluted (Taka)	4.49 4.49	2.85 2.85	1.38 1.38	0.98 0.98

LAFARGEHOLCIM BANGLADESH LIMITED Consolidated Statement of Cash Plows (Un-audited) for the period ended 30 September 2023				
	Jan-Sep 2023 (Taka'000)	Jan-Sep 2022 (Taka'000)		
Cash flows from operating activities				
Cash receipts from customers Cash paid to suppliers and employees Cash generated from operations	21,534,376 (15,297,205) 6,237,171	17,058,000 (12,769,903) 4,288,097		
Income tax paid Other receipts	(1,464,039) 18,048	(498,431) 16,852		
Net cash generated by operating activities	4,791,180	3,806,518		
Cash flows from investing activities Payments for property, plant and equipment Payments for intangitite assets Proceeds from property, plant and equipment Investment in tixed deposits receipts Interest income on bank deposits	(276,355) (15,045) 2,147 (3,800,000) 108,511	(518,523) 8,214 - 28,057		
Net cash used in investing activities	(3,980,742)	(482,252)		
Cash flows from financing activities				
Repayments of the lease liabilities Increase short term borrowings Payment of interest and other finance cost interest paid on lease liability Dividend payment	(19,692) 374,011 (42,415) (4,923) (1,998,922)	(19,693) 		
Net cash used in financing activities	(1,691,941)	(4,562,222)		
Net effect of foreign currency translation on cash and cash equivalents	11,396	33,337		
Net decrease in cash and cash equivalents	(870,107)	(1,204,619)		
Cash and cash equivalents at beginning of the period	4,843,726	5,276,723		
Cash and cash equivalents at end of the period	3,973,619	4,072,104		
Net Operating Cash Flow Per Share (NOCFPS)	4.13	3.28		
Company Secretary Chief Financial Officer Director	Director Chief E	Z		

		for the period ended 30 September 2023					es are in Tk. 1000
	Share capital	Retained earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non controlling interests	Total equity
alance at 1 January 2022	11,613,735	8,162,968	(231,712)	249,045	19,794,036	(210)	19,793,826
Total comprehensive income for the period	-	3,308,168	(6,694)	124,523	3,425,997	52	3,426,049
Dividend for 2021	-	(2,903,435)		-	(2,903,435)	-	(2,903,435)
nterim dividend	-	(1,742,060)	-	-	(1,742,060)	-	(1,742,060)
Balance at 30 September 2022	11,613,735	6,825,641	(238,406)	373,568	18,574,538	(158)	18,574,380
Balance at 1 January 2023	11.613.735	5.871.541	(214,283)	439,517	17,710,510	(180)	17,710,330
otal comprehensive income for the period		5.214.341	(4,807)	178.325	5.387.859	22	5,387,881
Dividend for 2022	-	(1,742,060)	-		(1,742,060)		(1,742,060)
Balance at 30 September 2023	11,613,735	9,343,822	(219,090)	617,842	21,356,309	(158)	21,356,151
N. ONE	APRICA	ordino.	V&1	, genna	7.	-v	
Company Secretary	Chief Financial	Officer	Director	Director	Chief Execut		

LAFARGEHOLCIM BANGLADESH LIMITED Notes to the Condensed Consolidated Financial Statements (Un-audited) for the period ended 30 September 2023

The Manufach Minerals Private Limited (LMMPL) - incorporated under the Indian Companies Act 1956 on 17 November 1994 as a private limited company with its registence office at Shiltong in the State of Meghalakya, India. Lafetge Umiam Mining Private Limited (LUMPL) - incorporated under the Indian Companies Act 1956 on 22 March 1999 as a private limited company with its registence office at Shiltong in the State of Meghalakya, India.

Nature of business

The Company operates cement and aggregates manufacturing plants at Chhatak under Sunamgari district, and three girdiding plants near Dhaka and Khulna. The Company extracts and processes the basic now materials of limestone the quarry in Meghataya, India, owned by the Company's fully owned subeidiary Lafarge Umiam Mining Private Lim A 17 kilometres cross-border conveyor bett links the quarry with the cement plant for transportation of raw materials.

The company is engaged in manufacturing and marketing of building materials in the local market and international market

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.

Name of subsidiary	30 Sep 2023 (Taka'000)	31 Dec 2022 (Taka'000)
Lafarge Umiam Mining Private Limited, India	519,356	519,356
Lum Mawshun Minerals Private Limited, India	537	537
	519,893	519,893

All inter-company balances between the Company and its subsidiaries are eliminated on consolidation.

Lafarge Umiam Mining Private Limited Lum Mawshun Minerals Private Limited 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 2022. Comparative figures and account titles in the financial statements have been rearranged/reclassified where ne conform with changes in presentation in the current period.

30 Sep 2023 31 Dec 2022

	Taka	Taka
Net asset value per share	18.39	15.25
	Jan-Sep 2023 Taka	Jan-Sep 2022 Taka
Earning Per Share (EPS) Net Operating Cash Flow Per Share (NOCFPS) Profit for the period	4,49 4,13 5,214,341,000	2.85 3.28 3,308,168,000

This has reference to the Note to the Consolidated Financial Statements no. 9.1 published in the Annual Regard 2020 of Ladinger-Holm Bengladen His (Inc. 1970), on September 15, 2020, the Adobtation Tribunal has issued the Final Annual in Brown of the Company, Apr of the Annual Ladinger-Holm Bengladen His (Inc. 1970), on September 15, 2020, the Adobtation Tribunal has issued the Final Annual in Brown of the Company, Apr of the Annual Lading-Final is a valid and entirocable provision of the GSA.

The Award also directed JGTDS to pay the Company Taka 2,970 million, being the difference between the Gas Tariff and the Ceiling Price that the Company paid to JGTDS for the supply of gas in compliance with the Order dated March 18, 2021 passed by the Supreme Court of Banqiadesh.

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: NinaKabbo, Level-7, 227/A Bir Uttam Mir Shawkat Sarak (Tejgaon Gulshan Link Road) Tejgaon, Dhaka 1208, Bangladesh Phone:+88 02 222281002, 222286393, Fax:+88 02 222286394, Email: info.cs@lafarqeholcim.com, Web: www.lafarqeholcim.com.bd

The honourable Shareholders are requested to update their Bank Accounts, Address, Mobile Numbers, E-mail addresses, E-Tin number etc. through their respective Depository Participants (DP).



Home

প্রচহদ » LafargeHolcim Bangladesh Limited

Q3 Un-audited Financial Statements of LafargeHolcim Bangladesh Limited

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Q3 Un-audited Financial Statements of LafargeHolcim Bangladesh Limited

LafargeHolcim Bangladesh Limited

A company of LafargeHolcim and Company of LafargeHolcim

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2023 (UN-AUDITED)

Pursuant to the requirement of Regulation 17(3) of the Listing Regulations of Dhaka and Chittagong Stock Exchange Limited and Complying with Clause 4(3) Notification No.BSEC/CMRRCD/2006-158/208/Admin/B1 dated June 20, 2018 of Bangladesh Securities and Exchange Commission.

LAFARGEHOLCIN BANG Consolidated Statement of Fines of 30 Septemb	cial Position (Un-audited)	
	30 Sep 2023 (Taka/000)	31 Dec 2022 (Taka 000)
Assets		
Non-current assets		** ***
Property, plant and equipment	15,064,398	16.033,485
Goodwill	317,776	317,776
Intangibile assets	2,172,935	2,170,241
Total non-current assets	18,155,100	18,521,562
Current assets		
Inventories	0,256,429	2,930,286
Trade receivables	603,274	525,707
Other current assets	3,953,437	2.150,258
Invostment	3,800,000	
Cash and cash equivalents	3,973,619	4.843,726
Total current assets	15,586,758	10,449,977
Total assets	33,741,868	24,971,479
Equity & liabilities		
Share capital	11,613,735	11.613.735
Retained earnings	9.343,822	5.871.541
Other components of equity	(219,090)	(214,263)
Foreign currency translation	817,842	439,517
Equity attributable to owners of the Company	21,356,309	17,710,510
Non-controlling interests	(158)	(180)
Total country	24 244 242	17 710 330
Total equity	21,358,151	17,710,330
Non-current liabilities		
Lease liabilities	2,344	3,544
Deferred tax habilities	1,857,240	2,056,545
Employee benefits	159,878	216,786
Provision	78,119	67,201
Total non-current liabilities	2,097,581	2,344,376
Current Itabilities		
Trado payablos	8,436,385	7.218.254
Other current liabilities	1,056,096	1,051,807
Lease labilities	9,790	27,582
Current income txx habilities	382,293	332,307
Borrowings	374,011	
Unclaimed dividend	29,961	286,823
Total current liabilities	10,288,136	8,916,773
Total equity and liabilities	33,741,868	28,971,479
Net Asset Value (NAV) Por Share	18.39	15.25

	Jan-Sep 2023 (Taka 1000)	Jan-Sep 2622 (Toku/900)	Jul-Sep 2023 (Tele(000)	Jul-Bep 2022 (Taka 1000)
Profit for the period	5,214,341	3,308,168	1,599,044	1,134,672
Berns that may be reclassified aubsequently to profit or loss Cash flow tedge instruments Exchange differences on translating loseign operation Not contributing interests—curriency translation adjustment Other comprehensive income for the period	(4,807) 178,325 22 173,540	(6,094) 124,523 52 117,881	(1.527) (64.704) (66,231)	(3.763) 127,676 29 123,844
Total comprehensive income for the period	5,367,081	3,426,049	1,532,013	1,250,616
Profit attributable to: Duniers of the parent Company Non-controlling interests	5.387,858 27 5.367,881	3.425.967 52 3.426.049	1,532,813	1,250,567 29 1,258,616

	Jan-Sep 2023 (Teka 000)	Jan-Sep 2022 (Taka 000)	Jul-Sep 2023 (Taka 000)	Jul-Sep 2022 (Taka/000)
Rovonue	21,646,192	16,987,250	0,389,899	5,714,955
Cost of sales.	(13.160,352)	(11,147,495)	(3,752,037)	(3,416,677)
Gross profit	8,485,840	5,039,010	2,637,862	2,298,278
Other operating income General and administrative expenses Sales and marketing expenses	20,029 (1,448,447) (425,855)	25,066 (1,214,713) (362,562)	12,567 (994,280) (150,101)	9,049 (448,347) (142,267)
Operating profit	6,631,567	4,287,589	2,027,048	1,716,713
Finance cost Finance income	(172,579) 129,166	(218,458) 31,164	(71,301) 50,330	(101,813) 11,325
Profit before tax	6,579,154	4,100,297	2,006,077	1,626,225
recome tox	(1,364,813)	(792,129)	(407,033)	(491,553)
Profit for the period	5,214,341	3,300,160	1,599,044	1,134,672
Earning Per Share Basic (Taka) District (Taka)	4.49 4.49	2.85 2.85	1.35 1.38	0.98

LAPARGEHOLCIM BANGLADESH LIMITED

	Jan-Sep 2023 (Taka 000)	Jan-Sep 2022 (Taka 000)
Cash flows from operating activities		7/8
Cash receipts from customers	21,534,376	17,058,000
Cash paid to suppliers and employees.	(15,297,205)	(12,760,903)
Cash generated from operations	6,297,171	4,288,097
froome tax peld	(1,484,039)	(498,431)
Other rocolpts	18,048	16,852
Net cash generated by operating activities.	4,791,180	3,804,518
Cash flows from investing activities		
Payments for property, plant and equipment	(276,355)	(518,523)
Paymonta for intangible assets	(15,045)	8,214
Proceeds from property, plant and equipment	2,147	V-035
investment in fixed deposits receipts	(5.800,000)	8000000
interest incurre on bank deposits.	100,511	28,057
Net cash used in investing activities	(3,990,742)	(482,252)
Cash flows from financing activities		
Repayments of the lease liabilities	(19,097)	(19,090)
Increase short ferm borrowings	374,011	100
Payment of interest and other finance cost .	(42,415)	(23,119)
interest paid on lease liability	(4.923)	(4,823)
Dividend payment	(1,998,922)	(4,514,487)
Net cash used in financing activities	(1,991,941)	(4,562,222)
Net effect of foreign currency translation on cash and cash equivalents	11,096	33.307
Not decrease in cash and cash equivalents	(870,107)	(1,204,619)
Cash and cash equivalents at beginning of the period	4,843,726	5,276,723
Cash and cash equivalents at end of the period	3,973,619	4,072,104
Net Operating Cosh Flow Per Share (NOCFPS)	4.13	3.28

LAFARGEHOLCIM RANGLADESH LIMETED Consolidated Statement of Changes in Equity (Un-audited) for the period ended 30 September 2029						(All figur	nar are to Tk. 1000
	Share capital	Retained earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non controlling interests	Total equity
Balance at 1 January 2022 Total comprehensive secons for the period Dividend for 2021 Interen dividend	11,613,735	8,162,968 3,308,168 (2,903,435) (1,742,060)	(231,712) (0,604)	249,045 124,523	19,794,006 3,425,907 (2,903,435) (1,742,000)	(210) 52	19,703,826 3,426,049 (2,903,435) (1,742,060)
Salarice at 30 September 2022 Salarice at 1 January 2023 India comprehensive income for the period Judgend for 2022 Salarice at 30 September 2023	11,613,735 11,613,735 11,513,735	6,825,641 5,871,541 5,214,341 (1,742,060) 9,543,822	(214,253) (4,807) (219,090)	373,568 439,517 178,325 617,842	18,574,536 17,710,510 5,307,859 (1,742,060) 21,356,309	(180) 22 (188)	18,574,580 17,710,330 5,387,881 (1,742,090) 21,356,151
N. Alle- Company Secretary	SAC STATE COLOR Financial C	-	Olinector Olinector	Director	2	angt.	21,000,101

LAFARGEHOLOW BANGLADESH LIMITED Notes to the Co. indensed Consolidated Financial Statemen for the period ended 30 September 2023

1. General information LafargeHoldim Bangladesh Limited (LHBL) - (hereisofter referred to as "the Company") was incorporated on 11 Lating/relation Sangladesh Umited (URBU) - (heresulter related to as "the Company") was ecoporated on 11 November 1997 as a private limited company in Bangladesh under the Companies Act 1994 having its registered office in Dhalas. At the time of incosposition the name of the Company was "Latings Surma Cement Limited". On 97 February 2017 the Register of Joint Stock Companies and Firms of Bangladesh (9LISC) approved the name change to "Latings-foliatin Bangladesh Limited" of the Company. The Company has subsequently been convented into a public limited company on 20 January 2003 and west for Initial Public Offering of shares in November 2003 which was fully subscribed and insued. The shares have since been listed and are being traded in Dhala and Chillagong Stock Exchanges. Presently the Company has two subsidiarios in India. The main objectives of the subsidiarios are to support the holding company. A brief description of each of the subsidiary is given below:

Lum Newshun Minerals Private Limited (LMMPL) - incorporated under the indian Companies Act 1956 on 17 November 1994 as a private limited company with its registered office at Shifteng in the State of Meghalaye, India, Laturge Union Mining Private Limited (LUMPL) - incorporated under the tedian Companies Act 1956 on 22 March 1909 as a private limited company with its registered office at Shillong in the State of Meghalaya, India.

The Company operates cement and aggregates manufacturing plants at Chitatali under Sunamperij district, and three (5), grinding plants near Dhaka and Khulna. The Company extracts and processes the basic raw materials of limestone from the quarry in Meghataya, India, correct by the Company's fully owned subsidiary Latarge Umiam Mining Private Limited. A 17 Marretres cross-barder conveyor belt links the quarry with the coment plant for transportation of raw materials.

The company is engaged in manufacturing and marketing of building materials in the local market and international market The consolidated interim financial statements have been prepared in accordance with international Accounting Standard

34 Interim Financial Reporting.

The accounts of all the subsidiaries of the Company have been fully consulidated 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 cornolidation

Name of subsidiary (Taka'000) (Taka/000) 519,356 Laterge Umism Mining Poliute Limited, India Lum Mayerbun Minerals Provide Limited, India 519.356

All inter-company balances between the Company and its subsidiaries are eliminated on consolidation.

The name of subsidiaries, country of incorporation and proportion of ownership interest are as follows:

Latings Union Mining Private Limited Lum Mawshun Minerals Private Limited 6. Significant accounting policies

The same accounting policies, presentation and methods of computation trave been followed in these lateran listencial statements as were applied in the proparation of the Company's financial statements for the year ended 31 December 2022. Comparative liquies and account titles in the financial statements have been rearranged/teclassified where necessary to

7. Comparative Information of the Shareholders* 31 Dec 2022 15.25 Net asset value per share 18.39 Jan-Sep 2023 Jan-Sep 2022 Earning Por Share (EPS) 2.85

*For the period January to September 2023, EPS increased compared to the previous period, mainly due to increased aggregate sales and increased coment price. NOCFPS also increased compared to the same period of last year, due to ligher EPS and higher collection from the customers.

8. Gas sales agreement with JGTDS

This has reference to the Note to the Coreolidated Financial Statements no. 9.1 published in the Annual Report 2002 of Laterparticism Bandtadesh Ltd. (The "Company"). On Sectioniber 15, 2023, the Admission Tribunal has sound the Final Award. in favor of the Company. As por the Award, the Ceiling Price is a valid and enforceable provision of the GSA. The Award also directed JGTDS to pay the Company Taka 2,970 million, being the difference between the Gas Tariff and the Coiling Price that the Company paid to JGTDS for the supply of gas in compliance with the Order dated March 16, 2021 passed by the Supreme Court of Bangladesh.







5,214,341,000



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

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The honourable Shareholders are requested to update their Bank Accounts, Address, Mobile Numbers, E-mail addresses, E-Tin number etc. through their respective Depository Participants (DP).

এই বিভাগের আরো

Disclosure Under Regulation No. 2(1)(L) and 33 of DSE & CSE (Listing) Regulations, 2023 of LafargeHolcim Bangladesh Limited

Q2 Consolidated Financial Statements 2023 (Un-Audited) of LafargeHolcim Bangladesh Limited

Q1 Consolidated Financial Statements 2023 (Un-audited) of LafargeHolcim Bangladesh Limited

Information to the Shareholders Regarding Submission of Annual Report 2022 of LafargeHolcim Bangladesh Limited

Price Sensitive Information of LafargeHolcim Bangladesh Limited

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

Price Sensitive Information of LafargeHolcim Bangladesh Limited

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