TUESDAY, OCTOBER 22, 2024

LafargeHolcim Bangladesh PLC.

A company of PHOLCIM and Molinso

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2024 (UN-AUDITED)

Pursuant to the requirement of Regulation 17(3) of the (Listing) Regulations of Dhaka and Chittagong Stock Exchange PLC. 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 PLC. Consolidated Statement of Financial Position (Un-audited) at 30 September 2024 30 Sep 2024 31 Dec 2023 Notes (Taka'000) (Taka'000) 913,141 17,751,758 906,938 17,979,971 33,546,720 36,196,406 Equity & liabilities Share capital Retained earnings Other components of equity Foreign currency translation 20,249,530 22,226,816 2,075,226 2,122,631 Current liabilities Trade payables Other current liabilities Lease liabilities Current income tax liabilities 28,351 27,402 - 555,586 644,157 39,424 26,349 11,222,122 11,847,486 Borrowings Unclaimed dividend Total current liabilities 11,847,486 33,546,720 36,196,406 12 17.44 19.14 an integral possible. Net Asset Value (NAV) Per Share The accompanying Notes 1 to 12 form an integral part of these interim financial st Company Secretary Chief Financial Officer Director Director Chief Executive Office

LAFARGEHOLCIM BANGLADESH PLC.
Consolidated Statement of Comprehensive Income (Un-audited)
for the period ended 30 September 2024

	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)	Jul-Sep 2024 (Taka'000)	Jul-Sep 2023 (Taka'000)
Profit for the period	3,308,004	5,214,341	877,517	1,599,044
Items that may be reclassified subsequently to profit or loss Cash flow hedge instruments Exchange differences on translating foreign operation Non controlling interests-currency translation adjustment Other comprehensive income for the period	11,672 509,906 369 521,947	(4,807) 178,325 22 173,540	40,005 50,060 439 90,503	(1,527) (64,704) - (66,231)
Total comprehensive income for the period	3,829,951	5,387,881	968,020	1,532,813
Profit attributable to: Owners of the parent Company Non-controlling interests	3,829,582 369 3,829,951	5,387,859 22 5,387,881	967,581 439 968,020	1,532,813 - 1,532,813



Consolidated Sta	EHOLCIM BANGL stement of Profit eriod ended 30 Sep	or Loss (Un-audit	ed)	
Notes	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)	Jul-Sep 2024 (Taka'000)	Jul-Sep 2023 (Taka'000)
Revenue 9	20,691,716	21,646,192	6,273,020	6,389,899
Cost of sales	(14,245,916)	(13,160,352)	(4,432,113)	(3,751,737)
Gross profit	6,445,800	8,485,840	1,840,907	2,638,162
General and administrative expenses Sales and marketing expenses Other operating income / (expenses)	(1,287,309) (424,478) 23,871	(1,448,447) (425,855) 20,029	(410,739) (132,884) (5,211)	(459,657) (159,101) 12,567
Operating profit	4,757,884	6,631,567	1,292,073	2,031,971
Finance cost 10 Finance income	(524,092) 128,464	(172,579) 120,166	(99,050) 24,043	(76,224) 50,330
Profit before tax	4,362,256	6,579,154	1,217,066	2,006,077
Income tax	(1,054,252)	(1,364,813)	(339,549)	(407,033)
Profit for the period	3,308,004	5,214,341	877,517	1,599,044
Earnings Per Share 12 Basic (Taka) 12 Diluted (Taka) 12	2.85 2.85	4.49 4.49	0.76 0.76	1.38 1.38
The accompanying Notes 1 to 12 fo	orm an integral par	t of these interim)	inancial statemen	its.
Company Secretary Chief Financial C	Officer Directo	or Director	Chief Executi	ive Officer

	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)
Cash flows from operating activities		
Cash receipts from customers	19,897,697	21,534,376
Cash paid to suppliers and employees	(15,400,565)	(15,217,590)
Cash generated from operations	4,497,132	6,316,786
Income tax paid	(1,746,007)	(1,464,039)
Other receipts	21,469	18,048
Net cash generated by operating activities	2,772,594	4,870,795
Cash flows from investing activities		
Payments for property, plant and equipment	(1,063,028)	(276,355)
Payments for intangible assets	-	(15,045)
Proceeds from property, plant and equipment	24,392	1,981
Investment in fixed deposits receipts	-	(3,800,000)
Interest income on bank deposits	129,860	108,511
Net cash used in investing activities	(908,776)	(3,980,908)
Cash flows from financing activities		
Repayments of the lease liabilities	(19,982)	(19,692)
Increase short term borrowings	644,157	374,011
Payment of interest and other finance cost	(399,520)	(121,864)
Interest paid on lease liability	(4,883)	(4,923)
Margin accounts with banks	753,844	
Dividend payment	(5,793,793)	(1,998,922)
Net cash used in financing activities	(4,820,177)	(1,771,390)
Net effect of foreign currency translation on cash and cash equivalents	29,288	11,396
Net increase/(decrease) in cash and cash equivalents	(2,927,071)	(870,107)
Cash and cash equivalents at beginning of the period	9.345.525	4.843.726
Cash and cash equivalents at beginning of the period	6,418,454	3,973,619

South Amages W. Director Chief Executive Officer

2.39 4.19

			.CIM BANGLADESH PLC. t of Changes in Equity (Un-au	aller di			
	CC.		ended 30 September 2024	iaitea)			
		Ter and person				(All figu	es are in Tk. '000,
	Share capital	Retained earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non controlling interests	Total equity
Jalance 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)
nterim dividend		-	-				
alance at 30 September 2023	11,613,735	9,343,822	(219,090)	617,842	21,356,309	(158)	21,356,151
alance at 1 January 2024	11,613,735	10,071,574	(171,405)	712,912	22,226,816	(527)	22,226,289
otal comprehensive income for the period		3,308,004	11,672	509,906	3,829,582	369	3,829,951
ividend for 2023		(5,806,868)			(5,806,868)		(5,806,868)
alance at 30 September 2024	11,613,735	7,572,710	(159,733)	1,222,818	20,249,530	(158)	20,249,372
St. GHM	ARRA	ma	D&1		2	art.	
Company Secretary	Chief Financial	Officer	Director	Director	Chief Execut	ive Officer	

LAFARGEHOLCIM BANGLADESH PLC. Notes to the Condensed Consolidated Financial Statements (Un-audited) for the period ended 30 September 2024

General Information

Largepticion Bangladesh P.C. - (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 list registered office in DNAs. Are time of lengeration the name of the Company has Large John Career Limited. "Only Piennay 2017 the Act time of lengeration the career of the Company has a large John Career Limited". Only Piennay 2017 the Bangladesh Limited" of the Company. The Company has subsequently been converted rint as public limited company or 20 January 2013 and were the frinked facel (Prinking of shares) in Neverther 2023 Nicht was Lify justiced and of the Company has two subsidiaries in India. The main objectives of the subsidiaries are to support the hoding company. A lord description of each of the subsidiary is great beloading to great be subsidiaried as the company has two subsidiaries in India. The main objectives of the subsidiaries are to support the hoding company. A lord description of each of the subsidiary is great beloading to the subsidiaries are to support the hoding company. A lord description of each of the subsidiary is great beloading to the subsidiaries are to support the hoding company. A lord description of each of the subsidiary is companied to the companies and the subsidiaries of the subsidiaries in the subsidiaries are to support the hoding company. A lord description of the subsidiaries in the subsidiaries in the subsidiaries in the subsidiaries are to support the hoding company. A lord description of the company and the subsidiaries in the subsidiaries in

Comparative figures and account titles in the financial statements have been rearranged/reda necessary to conform with changes in presentation in the current year.

30 Sep 2024 31 Dec 2023 (Taka'000) (Taka'000)

Scope of consolidation

Lafarge Umiam Milning Private Limited India 100

Lum Mawshum Minerals Private Limited India 74 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

Gas sales agreement with IGTDS

The Company had an Arbitration with JGTDS. On 15 September 2023, the Arbitration Tribunal issued the final Award in favor of the Company. As per the Award, the Ceiling Price is a valid and enforceable provision of the Gas Sales Agreement (GSA).

Agreement (CSA).

The Primary Term of the CSA is for 20 years from the Cas Delivery Commencement Date which is due on 17 january. The Primary Term of the CSA is for 20 years from the Cas Delivery Commencement Date which is due on 17 january cannot be commented by the CSA of the CSA of

The company availed short term borrowings (Usance payable at sight) facilities from the banks for settlement of payables against import purchases.

Net Operating Cash Flow Per Share (NOCFPS)

2024	reportable segments					
Taka'000	Clinker and cement	Aggregates	Total			
Statement of profit or loss						
Segment revenue	16,712,834	3,978,882	20,691,716			
Operating profit	2,789,658	1,968,226	4,757,884			
Assets						
Segment assets	26,813,275	314,991	27,128,266			
Unallocated assets*			6,418,454			
Total assets			33,546,720			
Equity and liabilities						
Segment liabilities	10,571,576	178,597	10,750,173			
Unallocated equity and liabilities**			22,796,547			
Total equity and liabilities			33,546,720			
2023	Reportable Segments					
Taka'000	Clinker and cement	Aggregates	Total			
Statement of profit or loss						
Segment revenue	18,549,460	3,096,732	21,646,192			
Operating profit	5,097,652	1,533,915	6,631,567			
Assets						
Segment assets	25,569,282	398,967	25,968,249			
Unallocated assets*		-	7,773,619			
Total assets			33,741,868			
Equity and liabilities						
Segment liabilities	9,982,481	117,201	10,099,682			
Unallocated equity and liabilities**			23,642,186			
Total equity and liabilities			33.741.868			

*Advance tax, derivatives instruments and cash and cash equivalents
** Borrowings, deferred tax liabilities and unclaimed dividend.

Jan-Sep 2024 Jan-Sep 2023



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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মঙ্গলবার, ২২ ডাক্টোবর ২০২৪

LafargeHolcim Bangladesh PLC.

A company of PHOLCIM and Molinso

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2024 (UN-AUDITED)

Pursuant to the requirement of Regulation 17(3) of the (Listing) Regulations of Dhaka and Chittagong Stock Exchange P.L. and Complyi No.BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018 of Bangladesh Securities and Exchange Comm

Consolidated Statement of Financ at 30 Septembe					Consolida	ted Stat	HOLCIM BANGLA ement of Profit o lod ended 30 Sept	r Loss (Un-audi	ted)	
No	30	Sep 2024 Taka'000)	31 Dec	2023				Jan-Sep 2023 (Taka'000)	Jul-Sep 202 (Taka'000)	4 Jul-Sep 20 (Taka'00
	tes (laka'UUU)	(Takar	000)	Revenue	9	20,691,716	21,646,192	6,273,020	0 6,389,8
Assets Non-current assets					Cost of sales		(14,245,916)	(13,160,352)	(4,432,113	
roperty, plant and equipment ntangible assets	1	16,838,617 913,141	17,073, 906.	,033						
Total non-current assets		17,751,758	17,979,		Gross profit		6,445,800	8,485,840	1,840,90	7 2,638,1
Current assets					General and administrative expenses Sales and marketing expenses		(1,287,309) (424,478)	(1,448,447) (425,855)	(410,739 (132,884	(459,65 (159.10
nventories Frade receivables		3,506,768 693,709	3,435, 504,		Other operating income / (expenses)		23,871	20,029	(5,211) 12,5
ther current assets	7	5,176,031	4,931,	397	Operating profit		4,757,884	6,631,567	1,292,07	3 2,031,9
ash and cash equivalents otal current assets	_	6,418,454 15,794,962	9,345,	,525 .435	Finance cost	10			(99,050	
otal assets		3,546,720	36,196		Finance income	10	(524,092) 128,464	(172,579) 120,166	24,04) (76,22 3 50,3
	_	13,340,720	30,190,	,400	Profit before tax		4,362,256	6,579,154	1,217,06	6 2,006,0
Equity & liabilities Share capital		1,613,735	11,613,	.735						
Retained earnings Other components of equity		7,572,710 (159,733)	10,071,	574	Income tax		(1,054,252)	(1,364,813)	(339,549	
Other components of equity oreign currency translation		1,222,818	712,	,912	Profit for the period		3,308,004	5,214,341	877,51	7 1,599,0
quity attributable to owners of the Company	-	20,249,530	22,226	816	Earnings Per Share					
Non-controlling interests		(158)		527)	Basic (Taka) Diluted (Taka)	12 12	2.85 2.85	4.49 4.49	0.70	6 1.: 6 1.:
3					The accompanying Notes 1	to 12 for	m an integral part	of there interim	financial states	oonte
Total equity		0,249,372	22,226,	,289	CIO	10 72 101		oj tnese interim	jinunciui staten	rents.
Non-current liabilities			112		S. OME Am	V Poma	- OS,	_//	7	sort.
Lease liabilities Deferred tax liabilities		91,434 1,734,533	1,826	315	Company Secretary Chief Fina	ncial Of	ficer Director	r Directo	r Chief Exec	utive Officer
Employee benefits Provision		152,662 96,597	103,	,337 ,614						
Fotal non-current liabilities					Consolid	ated Sta	HOLCIM BANGLA tement of Cash F	lows (Un-audite	ed)	
	-	2,075,226	2,122,	,631	for	the per	iod ended 30 Sept			
urrent liabilities rade payables		9.732.542	10.047	135				Jan-S	ep 2024 a'000)	Jan-Sep 2023 (Taka'000)
Other current liabilities		777,648	1,191,	,014				(1dk	a 000)	(Taka UUU)
ease liabilities Current income tax liabilities		28,351	555,	,402 ,586	Cash flows from operating activities					
Borrowings Unclaimed dividend	8	644,157 39.424	26	. 349	Cash receipts from customers				97,697 00,565)	21,534,376
Fotal current liabilities		1,222,122	11,847,		Cash paid to suppliers and employees Cash generated from operations			4,4	97,132	(15,217,590) 6,316,786
Fotal equity and liabilities	_3	3,546,720	36,196	,406	Income tax paid			(1,74	16,007)	(1,464,039)
Net Asset Value (NAV) Per Share	12	17.44	15	9.14	Other receipts				21,469	18,048
The accompanying Notes 1 to 12 form an integral p	art of these in	nterim financia	al statements		Net cash generated by operating acti	vities		2,7	72,594	4,870,795
					Cash flows from investing activities Payments for property, plant and equip	mont		/1.04	53,028)	(276,355)
xom Aller			Zan	1	Payments for intangible assets				-	(15,045)
Company Secretary Chief Financial Officer Direct	or Dir	ector Chie	f Executive	Officer	Proceeds from property, plant and equi Investment in fixed deposits receipts	pment			24,392	1,981 (3,800,000)
LAFARGEHOLCIM BANG	LADESH PLO				Interest income on bank deposits			1	29,860	108,511
Consolidated Statement of Compreh- for the period ended 30 S	ensive Incon September 21	ne (Un-audite 024	ed)		Net cash used in investing activities			(90	18,776)	(3,980,908)
					Cash flows from financing activities					
	Jan-Sep 2024	Jan-Sep 2023	Jul-Sep 2024	Jul-Sep 2023	Repayments of the lease liabilities				19,982)	(19,692)
	(Taka'000)	(Taka'000)	(Taka'000)	(Taka'000)	Increase short term borrowings			6	44,157	374,011
ofit for the period	3,308,004	5,214,341	877,517	1,599,044	Payment of interest and other finance of Interest paid on lease liability	ost			99,520) (4,883)	(121,864) (4,923)
ems that may be reclassified subsequently to profit or loss					Margin accounts with banks			7	53,844	-
ish flow hedge instruments schange differences on translating foreign operation	11,672 509,906	(4,807) 178,325	40,005 50,060	(1,527) (64,704)	Dividend payment				93,793)	(1,998,922)
on controlling interests- currency translation adjustment	369	22	439	-	Net cash used in financing activities			(4,82	(0,177)	(1,771,390)
ther comprehensive income for the period	521,947 3,829,951	173,540 5,387,881	90,503	(66,231) 1,532,813	Net effect of foreign currency translatio Net increase/(decrease) in cash and o				29,288	11,396 (870,107)
ofit attributable to:	3,029,951	3,307,001	900,020	1,332,013	Cash and cash equivalents at beginni				45,525	4,843,726
wners of the parent Company	3,829,582	5,387,859	967,581 439	1,532,813	Cash and cash equivalents at end of t				18,454	3,973,619
on-controlling interests	369 3,829,951	5,387,881	968,020	1,532,813	Net Operating Cash Flow Per Share (N	OCFPS			2.39	4.19
0.0	,				xam AD		001		_	
N. Olla Atmosphan V.										

	SEHOLCIM BANGL atement of Profit eriod ended 30 Se	or Loss (Un-audit	ed)		
Notes	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)	Jul-Sep 2024 (Taka'000)	Jul-Sep 2023 (Taka'000)	
evenue 9	20,691,716	21,646,192	6,273,020	6,389,899	
ost of sales	(14,245,916)	(13,160,352)	(4,432,113)	(3,751,737)	
ross profit	6,445,800	8,485,840	1,840,907	2,638,162	
eneral and administrative expenses ales and marketing expenses	(1,287,309) (424,478)	(1,448,447) (425,855)	(410,739) (132,884)	(459,657) (159,101)	
ther operating income / (expenses)	23,871	20,029	(5,211)	12,567	
perating profit	4,757,884	6,631,567	1,292,073	2,031,971	
nance cost 10	(524,092)	(172,579)	(99,050)	(76,224)	
nance income	128,464	120,166	24,043	50,330	
rofit before tax	4,362,256	6,579,154	1,217,066	2,006,077	
icome tax	(1,054,252)	(1,364,813)	(339,549)	(407,033)	
rofit for the period	3,308,004	5,214,341	877,517	1,599,044	
arnings Per Share asic (Taka) 12	2.85	4.49	0.76	1,38	
iluted (Taka) 12	2.85	4.49	0.76	1.38	
Consolidated S	SEHOLCIM BANGL tatement of Cash eriod ended 30 Se	Flows (Un-audite ptember 2024 Jan-Se	p 2024 Ja	n-Sep 2023	
Cash flows from operating activities		(Taka	1000)	(Taka'000)	
Cash receipts from customers Cash paid to suppliers and employees Cash generated from operations		(15,40	7,697 0,565) (1	11,534,376 5,217,590) 6,316,786	
Income tax paid Other receipts		(1,74	6,007) (1,469	(1,464,039) 18,048	
Net cash generated by operating activities		2,77	2,594	4,870,795	
Cash flows from investing activities Payments for property, plant and equipment Payments for intangible assets Proceeds from property, plant and equipment			3,028) - 14,392	(276,355) (15,045) 1,981 3,800,000)	
		12	19,860	108,511	
Investment in fixed deposits receipts Interest income on bank deposits					
Investment in fixed deposits receipts		(90	8,776) (3	3,980,908)	
Investment in fixed deposits receipts Interest income on bank deposits		(90)	8,776) (3	3,980,908)	

	Ce	onsolidated Statement	.CIM BANGLADESH PLC. t of Changes in Equity (Un-au ended 30 September 2024	idited)		(All figur	es are in Tk. '000)
	Share capital	Retained earnings	Other components of equity	Foreign currency translation	Equity for parent company	Non controlling interests	Total equity
alance 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
ividend for 2022		(1,742,060)			(1,742,060)		(1,742,060)
iterim dividend					-		-
alance at 30 September 2023	11,613,735	9,343,822	(219,090)	617,842	21,356,309	(158)	21,356,151
plance at 1 January 2024	11,613,735	10,071,574	(171,405)	712,912	22,226,816	(527)	22,226,289
otal comprehensive income for the period		3,308,004	11,672	509,906	3,829,582	369	3,829,951
ividend for 2023		(5,806,868)			(5,806,868)		(5,806,868)
alance at 30 September 2024	11,613,735	7,572,710	(159,733)	1,222,818	20,249,530	(158)	20,249,372
S. Off	AR	maga	Q2.1		2	ert.	
Company Secretary	Chief Financial	Officer	Director	Director	Chief Execu	tive Officer	

LAFARGEHOLCIM BANGLADESH PLC. Notes to the Condensed Consolidated Financial Statements (Un-audited) for the period ended 30 September 2024

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 Shillong 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.

Comparative figures and account titles in the financial statements have been rearranged/re necessary to conform with changes in presentation in the current year.

. 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.

519,356 519,356 537 537 519,893 519,893

Scope of consolidation

Lafarge Umlam Mining Private Limited India 100

Lum Mawshum Minerals Private Limited India 74 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.

The amount of other current assets includes an advance of Taka 2,969,755 (in thousands) paid to Jalalabad Gas Transmission and Distribution Systems Limited (IGTDS).

The Company had an Arbitration with JGTDS. On 15 September 2023, the Arbitration Tribunal issued the Final Award in favor of the Company, As per the Award, the Ceiling Price is a valid and enforceable provision of the Gas Sales Agreement (SGA).

Agreement (ISA).

The Primary From of the GSA is far 23 years from the Gas Delivery Commencement Date which is due on 17 january 2005. As per the GSA, the Primary From Shall automatically be extended for a further period of the (IS) years unless terminated by either period, particularly the extended for the ISA primary Shatewarts the three preprint gate, (ISIC) communicated their intertion not to extend the GSA beyond the Primary Term. In March 2004, (ISTOS filed in application before the High Court Division of the Signerice Court of Bargladesh asking the Hornachiel Court to pass a order on the Company to pay in accordance with the price fixed by the Government. The date of hearing of the application before the High Court Division has been fixed on October 7, 2004.

- Borrowings
 The company availed short term borrowings (Usance payable at sight) facilities from the banks for settlement of payables against import purchases.

9. Segment information- Period: January - September

Taka'000	Clinker and cement	Aggregates	Total		
Statement of profit or loss					
Segment revenue	16,712,834	3,978,882	20,691,716		
Operating profit	2,789,658	1,968,226	4,757,884		
Assets					
Segment assets	26,813,275	314,991	27,128,266		
Unallocated assets*			6,418,454		
Total assets			33,546,720		
Equity and liabilities					
Segment liabilities	10,571,576	178.597	10,750,173		
Unallocated equity and liabilities**			22,796,547		
Total equity and liabilities			33,546,720		
2023	Reportable Segments				
Taka'000	Clinker and cement	Aggregates	Total		
Statement of profit or loss					
Segment revenue	18,549,460	3.096,732	21,646,192		
Operating profit	5,097,652	1,533,915	6,631,567		
Assets					
Segment assets	25,569,282	398,967	25,968,249		
Unallocated assets*			7,773,619		
Total assets			33,741,868		
Equity and liabilities					
Segment liabilities	9,982,481	117,201	10,099,682		
Unallocated equity and liabilities**			23,642,186		
Total equity and liabilities			33.741.868		

*Advance tax, derivatives instruments and cash and cash equivalents ** Borrowings, deferred tax liabilities and unclaimed dividend.

- 10. Finance Cost Finance costs inco
- Related Party Transactions
 Except for the regular transactions, there were no significant related party transactions during the period.

Except for the regular transaction, beautiful to the Shareholders

12. Comparative Information of the Shareholders

30 Sep 2024 31 Dec 2023
Taka Taka 17.44 19.14

Jan-Sep 2024 Jan-Sep 2023
Taka Taka

For the period January to September 2024, EPS decreased compared to the previous period, mainly due to decreased cement, sales and loss on foreign currency exchanges. NGCFFS decreased compared to the same period of last year, due to increased payments to the supplier against local and imported prochases.



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@lafargeholcim.com, Web: www.lafargeholcim.com.bd

সোমবার, আক্টোবর ২১, ২০২৪

LafargeHolcim Bangladesh PLC.

A company of PHOLCIM and Molinsº

THIRD QUARTER CONSOLIDATED FINANCIAL STATEMENTS 2024 (UN-AUDITED)

Pursuant to the re ement of Regulation 17(3) of the (Listing) Regulations of Dhaka and Chittagong Stock Exchange PLC. 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 PLC. Consolidated Statement of Financial Position (Un-audited) at 30 September 2024 30 Sep 2024 31 Dec 2023 Notes (Taka'000) (Taka'000) 16,838,617 17,073,033 913,141 906,938 17,751,758 17,979,971 3,435,272 504,241 4,931,397 9,345,525 18,216,435 33,546,720 36,196,406 Equity & liabilities Share capital Retained earnings Other components of equity Foreign currency translation 20,249,530 22,226,816 20,249,372 22,226,289 Total equity 2,075,226 2,122,631 Total non-current liabilities Current liabilities Trade payables Other current liabilities Lease liabilities Current income tax liabilities Borrowings Unclaimed dividend Total current liabilities 644,157 39,424 26,349 11,222,122 11,847,486 33,546,720 36,196,406 12 17.44 19.14 Total equity and liabilities Net Asset Value (NAV) Per Share The accompanying Notes 1 to 12 form an integral part of these interim financial statements. St. Afficia. Company Secretary Chief Financial Officer Director Director Chief Executive Officer

LAFARGEHOLCIM BAN Consolidated Statement of Compreh for the period ended 30	ensive Incon	ne (Un-audite	ed)	
	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)	Jul-Sep 2024 (Taka'000)	Jul-Sep 2023 (Taka'000
Profit for the period	3,308,004	5,214,341	877,517	1,599,044
Items that may be reclassified subsequently to profit or loss Cash flow hedge instruments Exchange differences on translating foreign operation Non controlling interests-currency translation adjustment	11,672 509,906 369	(4,807) 178,325 22	40,005 50,060 439	(1,527) (64,704)
Other comprehensive income for the period	521,947	173,540	90,503	(66,231)
Total comprehensive income for the period	3,829,951	5,387,881	968,020	1,532,813
Profit attributable to: Owners of the parent Company	3.829.582	5.387.859	967.581	1,532,813
Non-controlling interests	369 3,829,951	5,387,881	439 968,020	1,532,813

South Company Secretary Chief Financial Officer Director Director Chief Executive Officer

	Notes	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)	Jul-Sep 2024 (Taka'000)	Jul-Sep 2023 (Taka'000)
Revenue	9	20,691,716	21,646,192	6,273,020	6,389,899
Cost of sales		(14,245,916)	(13,160,352)	(4,432,113)	(3,751,737)
Gross profit		6,445,800	8,485,840	1,840,907	2,638,162
General and administrative expenses Sales and marketing expenses Other operating income / (expenses)		(1,287,309) (424,478) 23,871	(1,448,447) (425,855) 20,029	(410,739) (132,884) (5,211)	(459,657) (159,101) 12,567
Operating profit		4,757,884	6,631,567	1,292,073	2,031,971
Finance cost Finance income	10	(524,092) 128,464	(172,579) 120,166	(99,050) 24,043	(76,224) 50,330
Profit before tax		4,362,256	6,579,154	1,217,066	2,006,077
Income tax		(1,054,252)	(1,364,813)	(339,549)	(407,033)
Profit for the period		3,308,004	5,214,341	877,517	1,599,044
Earnings Per Share Basic (Taka) Diluted (Taka)	12 12	2.85 2.85	4.49 4.49	0.76 0.76	1.38 1.38
The accompanying Notes	1 to 12 fc	rm an integral par	t of these interim f	inancial statemen	ts.
s. our Al	2000	- 121	'	7 -	and a
Company Secretary Chief Fi	nancial C	fficer Directo	r Director	Chief Executi	ve Officer

LAFARGEHOLCIM BANGLADESH P Consolidated Statement of Cash Flows (U for the period ended 30 September	In-audited)	
	Jan-Sep 2024 (Taka'000)	Jan-Sep 2023 (Taka'000)
Cash flows from operating activities		
Cash receipts from customers	19,897,697	21,534,376
Cash paid to suppliers and employees	(15,400,565)	(15,217,590)
Cash generated from operations	4,497,132	6,316,786
Income tax paid	(1,746,007)	(1,464,039)
Other receipts	21,469	18,048
Net cash generated by operating activities	2,772,594	4,870,795
Cash flows from investing activities		
Payments for property, plant and equipment	(1,063,028)	(276,355)
Payments for intangible assets		(15,045)
Proceeds from property, plant and equipment	24,392	1,981
Investment in fixed deposits receipts	-	(3,800,000)
nterest income on bank deposits	129,860	108,511
Net cash used in investing activities	(908,776)	(3,980,908)
Cash flows from financing activities		
Repayments of the lease liabilities	(19.982)	(19.692)
Increase short term borrowings	644,157	374,011
Payment of interest and other finance cost	(399.520)	(121.864)
Interest paid on lease liability	(4.883)	(4.923)
Margin accounts with banks	753.844	200
Dividend payment	(5,793,793)	(1,998,922)
Net cash used in financing activities	(4,820,177)	(1,771,390)
Net effect of foreign currency translation on cash and cash equivalents	29,288	11,396
Net increase/(decrease) in cash and cash equivalents	(2,927,071)	(870,107)
Cash and cash equivalents at beginning of the period	9.345.525	4,843,726
Cash and cash equivalents at end of the period	6,418,454	3,973,619
Net Operating Cash Flow Per Share (NOCFPS)	2.39	4.19
Company Secretary Chief Financial Officer Director	Director Chief I	Tark Executive Officer

	LAFARGEHOLCIM BANGLADESH PLC. Consolidated Statement of Changes in Equity (Un-audited) for the period ended 30 September 2024						(All figures 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 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)	-	191	(1.742,060)	-	(1.742,060)		
nterim dividend						2			
Balance at 30 September 2023	11,613,735	9,343,822	(219,090)	617,842	21,356,309	(158)	21,356,151		
alance at 1 January 2024	11.613.735	10.071,574	(171,405)	712,912	22.226.816	(527)	22.226.289		
otal comprehensive income for the period		3.308.004	11.672	509.906	3.829.582	369	3.829.951		
Dividend for 2023		(5.806.868)	-		(5,806,868)	-	(5.806,868)		
lalance at 30 September 2024	11,613,735	7,572,710	(159,733)	1,222,818	20,249,530	(158)	20,249,372		
N. OM	HP	ma	D&1		2	2-y-			
Company Secretary	Chief Financial	Officer	Director	Director	Chief Execu	ive Officer			

LAFARGEHOLCIM BANGLADESH PLC. Notes to the Condensed Consolidated Financial Statements (Un-audited) for the period ended 30 September 2024

General Information

Largepteixion mapplaseh P.C. - Denominator referred to as "the Company" was incorporated on 11 November 1997 as a private limited company in languisted hundre the Companies Act 1994 having its registered office in Dishla. At the time of long-operation the name of the company was "Large limited General Company" for Pedarage 2017 have a first the company of the company has the company of the company has the company has the company has the company of the company o

Lafarge Umlam Mining Private Limited (LUMPL) - incorporated under the Indian Companies Act 1956 on 22 M 1999 as a private limited company with its registered office at Shilliong in the State of Meghalaya, India.

Comparative figures and account titles in the financial statements have been re necessary to conform with changes in presentation in the current year.

Name of subsidiary	30 Sep 2024 (Taka'000)	31 Dec 2023 (Taka'000)	
Lafarge Umiam Mining Private Limited, India	519,356	519,356	
Lum Mawshun Minerals Private Limited, India	537	537	
	519,893	519,893	

Scope of consolidation
Lafarge Umiam Mining Private Limited India
Lum Mawshun Minerals Private Limited India 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 florenther 2013.

Gas sales agreement with JGTDS

The Company had an Arbitration with jGTDS. On 15 September 2023, the Arbitration Tribunal issued the Final Award in laws of the Company. As per the Award, the Celling Price is a valid and enforceable provision of the Gas Sales Agreement (GSA).

Agreement (GGA).

The Primary Term of the GGA is for 20 years from the Gas Delivery Commencement Date which is due on 17 January.
2025. As per the GGA, the Primary Term shall automatically be extended for a further period of five 10 years unless
GGA beyond the Primary Term. Is Marris 2024, ICIDS field an algorithm before the 16th Count Delivion of the
Supreme Count of Banglaceth caking the Honorable Count to park on order in the Company to pay in accordance
to the County of the County of

9. Segment information- Period: January - September

2024	Reportable segments				
Taka'000	Clinker and cement	Aggregates	Total		
Statement of profit or loss					
Segment revenue	16,712,834	3,978,882	20,691,716		
Operating profit	2,789,658	1,968,226	4,757,884		
Assets					
Segment assets	26,813,275	314,991	27,128,266		
Unallocated assets*			6,418,454		
Total assets			33,546,720		
Equity and liabilities					
Segment liabilities	10,571,576	178,597	10,750,173		
Unallocated equity and liabilities**			22,796,547		
Total equity and liabilities			33,546,720		
2023	Reportable Segments				
Taka'000	Clinker and cement	Aggregates	Total		
Statement of profit or loss					
Segment revenue	18,549,460	3,096,732	21,646,192		
Operating profit	5,097,652	1,533,915	6,631,567		
Assets					
Segment assets	25,569,282	398,967	25,968,249		
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Unallocated equity and liabilities**			23,642,186		
Total equity and liabilities			33.741.868		

30 Sep 2024 Taka	31 Dec 2023 Taka 19.14	
17.44		
Jan-Sep 2024 Taka	Jan-Sep 2023 Taka	
2.85	4.49	
2.39	4.19	
3,308,004,000	5,214,341,000	
	Taka 17.44 Jan-Sep 2024 Taka 2.85 2.39	

For the period January to September 2024, EPS decreased compared to the previous period, mainly due to decreased coment sales and loss on foreign currency exchanges. MCCPPS decreased compared to the same period of last year, due to increased comments to the suniform salents local and imported purchases.



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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