

Heidelberg Materials Bangladesh PLC.
Condensed Statement of Financial Position (Unaudited)
As at 31 March 2026

	Notes	31-Mar-26 BDT '000	31-Dec-25 BDT '000
Assets			
Non-current assets			
Property, plant and equipment	4	4,614,680	4,713,192
Lease Assets-RoU	5	434,425	445,905
Capital works-in-progress		85,852	69,974
Intangible assets		36,624	39,951
Total non-current assets		5,171,581	5,269,022
Current assets			
Inventories	6	2,018,308	1,995,398
Trade and other receivables	7	103,060	234,335
Advances, deposits and prepayments	8	525,674	516,498
Cash and cash equivalents	9	1,690,281	1,309,962
Total current assets		4,337,323	4,056,193
Total assets		9,508,904	9,325,215
Equity and Liabilities			
Equity			
Share capital		565,036	565,036
Capital reserve		141,607	141,607
General reserve		15,000	15,000
Dividend equalization fund		8,600	8,600
Retained earnings		3,396,993	3,446,502
Total equity		4,127,236	4,176,745
Non-current liabilities			
Suppliers' credit-blocked		2,565	2,565
Quasi equity loan		122,636	122,636
ADP loan		12,699	12,699
Provision for Jetty dismantling		143,380	140,304
Finance lease liability-RoU	10	106,622	138,953
Deferred tax liability	11	96,372	109,280
Total non-current liabilities		484,274	526,437
Current liabilities			
Trade and other payables		4,832,102	4,536,225
Finance lease liability-RoU	10	40,878	35,331
Provision for workers profit participation fund		20,240	20,240
Current tax liabilities		4,174	30,237
Total current liabilities		4,897,394	4,622,033
Total liabilities		5,381,668	5,148,470
Total equity and liabilities		9,508,904	9,325,215

for and on behalf of the Board of Directors of Heidelberg Materials Bangladesh PLC.



Md. Saikat Khan
Company Secretary



Md. Emdadul Haque, FCA
Director & CFO



Ong Kian Hock Terence
Managing Director



Roberto Callieri
Chairman

Heidelberg Materials Bangladesh PLC.
Corporate Office:

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Heidelberg Materials Bangladesh PLC.
**Condensed Statement of Profit or Loss and Other Comprehensive Income (Unaudited)
For the period ended 31 March 2026**

	Notes	Jan to Mar 2026 BDT '000	Jan to Mar 2025 BDT '000
Sales	12	3,624,067	4,295,852
Cost of goods sold	13	(3,373,750)	(3,740,987)
Gross profit		250,317	554,865
Other operating income/ (expenses)		1,097	1,091
Warehousing, distribution and selling expenses	14	(120,495)	(117,199)
Administrative expenses	15	(157,632)	(174,091)
Operating profit/ (loss)		(26,713)	264,667
Net finance income/(expenses)	16	18,250	27,537
Contribution to workers' profit participation fund		-	(8,000)
Profit/ (loss) before tax		(8,463)	284,204
Tax expenses	17	(41,046)	(87,695)
Income tax expense		(53,951)	(102,126)
Deferred tax income/ (expense)		12,905	14,431
Net profit/ (loss) for the period		(49,509)	196,509
Other comprehensive income/ (loss)		-	-
Total comprehensive income/ (loss)		(49,509)	196,509
Basic and diluted earnings per share (EPS)	18	(0.88)	3.48

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**Heidelberg Materials Bangladesh PLC.
Condensed Statement of Changes in Equity (unaudited)
For the period ended 31 March 2026**

Particulars	Share capital	Reserve	General reserve	Dividend equalisation fund	Retained earnings	Total
	BDT '000	BDT '000	BDT '000	BDT '000	BDT '000	BDT '000
Year 2025						
Balance as at 01 January 2025	565,036	141,607	15,000	8,600	3,387,143	4,117,386
Net profit for the period (Jan to Mar 2025)	-	-	-	-	196,509	196,509
Balance as at 31 March 2025	565,036	141,607	15,000	8,600	3,583,652	4,313,895
Year 2026						
Balance as at 01 January 2026	565,036	141,607	15,000	8,600	3,387,143	4,117,386
Dividend for the year 2024	-	-	-	-	(141,259)	(141,259)
Net profit for the year 2025	-	-	-	-	200,618	200,618
Balance as at 31 December 2025	565,036	141,607	15,000	8,600	3,446,502	4,176,745
Year 2026						
Balance as at 01 January 2026	565,036	141,607	15,000	8,600	3,446,502	4,176,745
Net profit for the period (Jan to Mar 2026)	-	-	-	-	(49,509)	(49,509)
Balance as at 31 March 2026	565,036	141,607	15,000	8,600	3,396,993	4,127,236

for and on behalf of the Board of Directors of Heidelberg Materials Bangladesh PLC.



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Heidelberg Materials Bangladesh PLC.
**Condensed Statement of Cash Flows (Unaudited)
For the period ended 31 March 2026**

	31-Mar-26 BDT '000	31-Mar-25 BDT '000
Cash flows from operating activities		
Collections from customers	4,081,700	4,218,487
Cash paid to suppliers	(2,723,562)	(3,009,071)
Cash paid for operating expenses	(878,795)	(1,283,848)
Other income	5,598	16,383
Interest income	30,659	27,537
Interest expenses	(12,409)	(33,797)
Income tax paid	(80,014)	(103,271)
Net cash flow from operating activities (a)	423,177	(167,579)
Cash flows from investing activities		
Acquisition of non-current assets	(16,075)	(69,740)
Net cash used in investing activities (b)	(16,075)	(69,740)
Cash flows from financing activities		
Payment of Financial Expenses	-	(427,654)
Net Lease liability	(26,784)	(25,720)
Net cash flow used in financing activities (c)	(26,784)	(453,374)
Net increase in cash and cash equivalents (a+b+c)	380,319	(690,693)
Opening cash and cash equivalents*	1,309,962	2,979,438
Closing cash and cash equivalents*	1,690,281	2,288,745

* Cash and cash equivalents includes bank overdraft that are repayable on demand and form an integral part of cash management.

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Heidelberg Materials Bangladesh PLC.**Notes to the Financial Statements (Unaudited)
For the period ended 31 March 2026****1 Company profile**

A project named Chittagong Cement Factory was established under Central Ordinance No. XXXVIII of 1962. The Project was incorporated as a private limited company named Chittagong Cement Clinker Grinding Co Ltd. (CCCGCL) on 30 June 1979 which was placed under Bangladesh Chemical Industries Corporation (BCIC) with effect from 1 July 1982. This Company (CCCGCL) was converted into a public limited company in February 1989. The Company commenced commercial production of its another unit in Kanchpur with effect from 1 November 1999. Acquired Mukterpur plant production capacity is 660,000 MT. The total production capacity of Dhaka, Chittagong & Mukterpur plants currently stands at 3,510,000 MT per annum.

The Company in its 5th Extraordinary General Meeting of shareholders held on 3 October 2002 approved the scheme of Amalgamation of Scancement International Limited and Scancement Bangladesh Limited with Chittagong Cement Clinker Grinding Co. Limited, formerly known as **HeidelbergCement Bangladesh Limited (HCBL/the Company)**, currently known as **Heidelberg Materials Bangladesh PLC (HMBPLC)**.

The Company in its 8th Extraordinary General Meeting of shareholders held on 25 February 2020 approved the scheme of Amalgamation of Meghna Energy Limited with Heidelberg Materials Bangladesh PLC (HMBPLC/the Company). The Hon'ble High Court Division of the Supreme Court of Bangladesh sanctioned the approval of the above Scheme of Amalgamation by an order dated 22 July 2020.

The Company in its 9th Extraordinary General Meeting of shareholders held on 02 May 2021 approved the scheme of Amalgamation of Emirates Cement Bangladesh Limited (ECBL) and Emirates Power Company Limited (EPCL) with Heidelberg Materials Bangladesh PLC (HMBPLC/the Company). The Hon'ble High Court Division of the Supreme Court of Bangladesh sanctioned the approval of the above Scheme of Amalgamation by an order dated 24 October 2021. ECBL cement plant is situated at East Mukterpur, Munshiganj, Bangladesh with annual production capacity of 660,000 MT cement. EPCL Power plant is situated at East Mukterpur, Munshiganj, Bangladesh. The Company went into production from June 2005 with production capacity of 10 MW.

The registered office of the Company is situated in Tatki, P.O.: Jatramora, Union: Tarabaw, P.S.: Rugganj, Narayanganj. Its shares are listed with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited. The Principle activities of the Company throughout the year continued to be manufacturing and marketing of gray cement under two brands namely, RubyCement and ScanCement.

2 Basis of preparation

This interim condensed financial information have been prepared in accordance with the International Accounting Standard (IAS) 34, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations in Bangladesh.

3 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 31st December 2025.

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

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For the period ended 31 March 2026**

4	Property, plant and equipment	31-Mar-26 BDT 000	31-Dec-25 BDT 000
	Cost		
	Opening balance	12,170,846	11,919,447
	Additions	197	283,094
	Disposals	-	(31,695)
	<u>Balance at closing date</u>	<u>12,171,043</u>	<u>12,170,846</u>
	Depreciation		
	Opening balance	7,457,654	7,093,338
	Charge for the period	98,709	385,199
	Disposals	-	(20,883)
	<u>Balance at closing date</u>	<u>7,556,363</u>	<u>7,457,654</u>
	WDV at closing date	4,614,680	4,713,192
5	Lease Assets-RoU	31-Mar-26 BDT 000	31-Dec-25 BDT 000
	Cost		
	Opening balance	960,061	915,654
	Additions	-	44,407
	Disposals	-	-
	<u>Balance at closing date</u>	<u>960,061</u>	<u>960,061</u>
	Depreciation		
	Opening balance	514,156	465,258
	Amortization expense	11,480	48,898
	Disposal	-	-
	<u>Balance at closing date</u>	<u>525,636</u>	<u>514,156</u>
	WDV at closing date	434,425	445,905
6	Inventories		
	Raw materials	1,150,500	1,155,402
	Finished goods	144,853	82,227
	Packing materials	105,163	111,178
	Stores and spares	826,176	829,975
		<u>2,226,692</u>	<u>2,178,782</u>
	Provision for slow moving stores and spares	(208,384)	(183,384)
		2,018,308	1,995,398
7	Trade and other receivables		
	Trade Receivables	159,553	286,327
	Provision for doubtful debt	(79,893)	(79,893)
		<u>79,660</u>	<u>206,434</u>
	Other Receivables	23,400	27,901
		103,060	234,335
8	Advances, deposits and prepayments		
	Advance paid to suppliers and employees	46,557	11,279
	Letter of Credit (LC) margin	616	2,188
	Security and other deposits	438,161	472,347
	Prepayments	40,340	30,684
		525,674	516,498
9	Cash and cash equivalents		
	Cash in hand	96	63
	Cash at bank in current accounts	262,451	115,532
	Short term bank deposits (STD)	127,831	162,409
	Fixed deposits receipts (FDR)	1,281,959	254,133
	Government treasury bills	17,944	777,825
		1,690,281	1,309,962

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	31-Mar-26 BDT 000	31-Dec-25 BDT 000	
10 Finance lease liability-RoU			
Finance lease liability(non-current portion)	106,622	138,953	
Finance lease liability (current Portion)	40,878	35,331	
	147,500	174,284	
11 Deferred tax liability			
Opening balance	109,280	125,262	
Deferred tax expense/ (income)	(12,908)	(15,982)	
Closing balance	96,372	109,280	
Deferred tax by type of temporary differences that resulted in deferred tax (assets) or liabilities			
Property, plant and equipment and intangible assets	192,232	203,520	
Provision for lease liability and right of use assets	(853)	(4,849)	
Provision for inventories and others	(79,028)	(73,412)	
Provision for doubtful debts	(15,979)	(15,979)	
	96,372	109,280	
Movement in deferred tax balances			
	Net balance at 1 January 2026	Recognised in Profit or loss	Net balance at 31 Mar 2026
Property, plant and equipment and intangible assets	203,520	(11,288)	192,232
Provision for lease liability and right of use assets	(4,849)	3,996	(853)
Provision for inventories and others	(73,412)	(5,613)	(79,028)
Provision for doubtful debts	(15,979)	-	(15,979)
Deferred Tax Liability	109,280	(12,905)	96,372
12 Sales	Jan to Mar 2026 BDT 000	Jan to Mar 2025 BDT 000	
Income generated from sales	3,624,067	4,295,852	
	3,624,067	4,295,852	
13 Cost of goods sold			
Raw material consumption	2,617,849	2,861,621	
Cost of packing	202,327	242,064	
Provision for slow- moving stores and spares	25,000	90,000	
Cost of consumable	22,817	30,529	
Power cost	238,141	260,827	
Staff cost	62,182	59,176	
Depreciation	102,398	97,600	
Repairs and maintenance	78,243	69,141	
Insurance	4,505	4,731	
Freight and transportation cost	3,494	2,733	
Fees and charges	604	1,333	
Rent and rates	4,500	6,940	
Office supplies and stationary	608	1,193	
Employee Engagement and Company Events	5,057	6,958	
Other factory overhead	6,025	6,140	
	3,373,750	3,740,987	
14 Warehousing, distribution and selling expenses			
Staff cost	32,621	30,968	
Distribution expense	33,257	27,226	
Rent and rates	9,202	7,491	
Marketing and business promotion expenses	32,097	38,524	
Depreciation	2,414	3,627	
Travel & conveyance expense	9,289	8,451	
Other expenses	1,614	911	
	120,495	117,199	

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	Jan to Mar 2026 BDT 000	Jan to Mar 2025 BDT 000
15 Administrative expenses		
Staff cost	40,085	35,595
Rent and rates	2,566	2,649
Audit fee	300	300
Consultancy fee	3,012	9,221
Group License fees	18,753	20,427
Brand license fees	6,886	8,162
Technical know-how fee	65,233	77,325
Depreciation and amortization	8,704	9,864
Travel & conveyance expense	4,156	2,418
Office maintenance	2,032	1,542
Other administrative expenses	5,904	6,588
	157,632	174,091
16 Net finance income/(expenses)		
Bank interest income on fixed deposits	30,659	64,094
Finance Lease interest expenses	(2,963)	(2,802)
Other interest & bank charge expenses	(9,457)	(33,797)
	18,238	27,495
Net Exchange gain/ (loss)	12	42
	18,250	27,537
17 Income tax	Jan to Mar 2026 BDT 000	Jan to Mar 2025 BDT 000
Current tax expenses	53,951	102,126
Deferred tax income	(12,905)	(14,431)
	41,046	87,695

Effective tax rate has not been presented due to profit before loss during the period.

As per the new Finance Ordinance 2025-26, Heidelberg Materials Bangladesh PLC. (HMBPLC)- (cement manufacturer) has to pay the minimum tax u/s 163 subject to the higher of (a) at the rate of 1% of total gross receipts u/s 163[5 Ka SI-5], (b) tax deducted at source for corporate sales u/s 89, tax paid at import stage u/s 120; and tax deducted at source of bank interest income u/s 102. (c) at the corporate tax rate is 20% on taxable income. However, clause no. (a) and (b) are under minimum tax which can be carried forward for the subsequent period.

	31-Mar-26 BDT 000	31-Mar-25 BDT 000
18 Basic and diluted earnings per share (EPS)		
Total profit attributable to the ordinary shareholders	(49,509)	196,509
Weighted average number of shares (56,503,580) outstanding	56,504	56,504
Basic and diluted Earnings per share (EPS)	(0.88)	3.48

For the period from January to March 2026, Earnings per share (EPS) declined by BDT 4.35 (BDT -0.88 compared to BDT 3.48 in the same period of the previous year), mainly driven by increased raw material costs that could not be fully passed on to customers through sales prices due to intense market competition.

	31-Mar-26 BDT 000	31-Dec-25 BDT 000
19 Net Asset value (NAV) per share		
Total Assets	9,508,904	9,325,215
Total Liability	(5,381,668)	(5,148,470)
Net Assets	4,127,235	4,176,745
Weighted average number of shares (56,503,580) outstanding	56,504	56,504
NAV Per Share in BDT	73.04	73.92

For the period from January to March 2026, NAV per share decreased due to the net loss incurred during the period.

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Mukterpur Factory

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Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 31 March 2026

	31-Mar-26 BDT 000	31-Mar-25 BDT 000
20 Net operating cash flows per share (NOCFPS)		
Net cash flow from operating activities	423,177	(167,579)
Weighted average number of shares (56,503,580) outstanding	56,504	56,504
Net Operating cash flow per share (NOCFPS) in BDT	7.49	(2.97)

For the period from January to March 2026, Net operating cash flow per share (NOCFPS) improved compared to the same period last year, largely attributable to reduced payments to suppliers, particularly for raw materials, as well as lower operating expense outflows.

	31-Mar-26 BDT 000	31-Mar-25 BDT 000
21 Reconciliation between net profit with cash flows from operating activities		
Profit before tax	(26,713)	264,667
Depreciation & amortization	113,517	111,091
(Increase)/ decrease in inventories	(22,910)	(332,145)
Decrease in trade and other receivable	462,131	(62,210)
Decrease/ (increase) in advance, deposits and prepayments	(9,176)	(321,083)
Increase in trade & other payables	(34,984)	305,224
(Decrease)/increase in provision for other liabilities and charges	3,076	(23,592)
Net interest income/ expense	18,250	(6,260)
Income tax paid	(80,014)	(103,271)
Net cash flow from operating activities	423,177	(167,579)

22 Related party transaction


During the period, the company carried out a number of transactions with related parties in the course of business and "on an arms length basis". The name of the related parties, the nature of the transaction and their balances at year end have been set out below:

Sl. No.	Name of the related party	Nature of relationship	Nature of the transaction	Transaction during the period			Receivable/ (payable) at closing date		
				2026 BDT 000	2026 BDT 000	2025 BDT 000	2026 BDT 000	2025 BDT 000	2025 BDT 000
1	Heidelberg Materials Asia Pte. Ltd	Group Entity	Technical Service	65,233	(591,829)	(526,596)			
2	Heidelberg Materials AG	Group Entity	Group license fee	18,753	(300,531)	(281,778)			
			Brand license fee	6,886	(48,754)	(41,868)			
			Payment of expenses	-	(4,238)	(4,238)			
3	PT Indocement Tunggul Prakarsa Tbk.	Group Entity	Payment of expenses	-	(7,170)	(7,170)			
4	Heidelberg Materials Australia	Group Entity	Payment of expenses		(7,809)	(7,809)			
5	Heidelberg Materials Asia Pte. Ltd	Group Entity	Recovery of expenses	-	1,575	1,575			
6	Heidelberg Materials Butra Sdn Bhd.	Group Entity	Recovery of expenses	-	8,412	8,412			
7	HM Trading Global (APAC) Pte. Ltd.	Group Entity	Clinker	1,715,870	(1,435,624)	(1,139,786)			
			Limestone	69,917	(36,214)	(65,746)			
			Slag	325,538	(193,828)	(298,251)			
			Gypsum	61,324	(42,375)	(54,773)			


Md. Saikat Khan
Company Secretary


Md. Emdadul Haque, FCA
Director & CFO


Ong Kian Hock Terence
Managing Director


Roberto Callieri
Chairman

Heidelberg Materials Bangladesh PLC.

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