

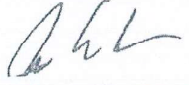
HEIDELBERGCEMENT BANGLADESH LIMITED
STATEMENT OF FINANCIAL POSITION (Unaudited)
AS AT 30 September 2013

	Figures in Thousand Taka	
	30-Sep-13	31-Dec-12
ASSETS		
Non-Current Assets		
Property, plant & equipments	3,272,279	3,400,309
Capital work- in-progress	342,636	136,850
Intangible assets	344	669
	3,615,259	3,537,828
Current Assets		
Inventories	1,119,344	1,188,409
Trade and other receivable	934,410	917,784
Advance, deposits and prepayments	95,634	77,521
Cash and bank balances	4,262,110	3,459,969
	6,411,498	5,643,683
Total Assets	10,026,757	9,181,511
EQUITY		
Shareholders' Equity		
Share capital	565,036	565,036
Capital reserves	605,657	605,657
Revenue and Surpluses:		
General reserve	15,000	15,000
Dividend equalization fund	8,600	8,600
Retained earnings	6,059,940	5,105,732
	7,254,233	6,300,025
LIABILITIES		
Non-Current Liabilities		
Suppliers' credit-blocked	2,565	2,565
Quasi equity loan	122,636	122,636
ADP loan	12,699	12,699
Deferred liability - gratuity	71,528	65,803
Deferred tax liability	564,387	540,626
	773,815	744,329
Current Liabilities		
Trade and other payables	1,641,140	1,898,623
Short term loan	56,607	59,657
Provision for other liabilities and charges	89,763	95,055
Provision for tax liabilities	134,948	15,590
Unclaimed dividend	76,251	68,232
	1,998,709	2,137,157
Total Liabilities	2,772,524	2,881,486
Total Equity and Liabilities	10,026,757	9,181,511

Note : Last year's figure have been rearranged to confirm to current quarter end presentation.


Mohammad Mostafizur Rahaman
Company Secretary


Jashim Uddin Chowdhury, FCA
Director


Jose Marcelino Ugarte
Managing Director

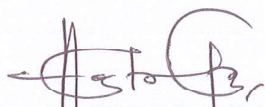
HEIDELBERGCEMENT BANGLADESH LIMITED

STATEMENT OF COMPREHENSIVE INCOME (Unaudited)

For the period from 1 January to 30 September 2013

	Figures in Thousand Taka			
	Jan' ot Sept 2013	Jan' ot Sept 2012	July to Sept' 2013	July to Sept' 2012
Sales	7,973,115	8,619,410	2,164,356	2,435,284
Cost of goods sold	(6,067,375)	(6,899,210)	(1,602,212)	(1,979,875)
Gross profit	1,905,740	1,720,200	562,144	455,409
Other operating income	11,171	16,884	4,612	3,799
Warehousing, distribution and selling expenses	(128,442)	(119,123)	(47,661)	(46,316)
Administrative expenses	(333,584)	(299,149)	(99,198)	(87,446)
Operating profit	1,454,885	1,318,812	419,897	325,446
Non operating income/(loss)	5,885	7,437	1,453	(1,258)
Financial income	334,480	251,671	111,941	92,111
Contribution to Worker's Profit Participation Fund	(89,763)	(78,896)	(26,665)	(20,815)
Profit before income tax	1,705,487	1,499,024	506,626	395,484
Income Tax Expenses	(468,761)	(411,264)	(132,676)	(130,269)
Current year	(445,000)	(337,000)	(125,000)	(97,000)
Deferred Tax	(23,761)	(74,264)	(7,676)	(33,269)
Profit for the year	1,236,726	1,087,760	373,950	265,215
Earning per share	21.89	19.25	6.62	4.69

Note: Last year's figure have been rearranged to confirm to current quarter and presentaton.



Mohammad Mostafizur Rahaman
Company Secretary



Jashim Uddin Chowdhury, FCA
Director

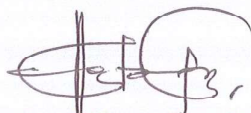


Jose Marcelino Ugarte
Managing Director

HEIDELBERGCEMENT BANGLADESH LIMITED
STATEMENT OF CASH FLOWS (Unaudited)
For the period from 1 January to 30 September 2013

	Figures in Thousand Taka	
	3rd Quarter ended 30-Sep-13	3rd Quarter ended 30-Sep-12
A. OPERATING ACTIVITIES		
Cash received from customers	7,956,489	8,488,623
Cash received from other operating income	288,543	274,754
Cash paid to suppliers	(6,601,972)	(7,307,248)
Payment of Financial Expenses	(1,785)	(2,288)
Income Tax Paid	(325,642)	(330,080)
Net cash flow from operating activities	1,315,633	1,123,761
B. INVESTING ACTIVITIES		
Capital Expenditures	(266,355)	(217,036)
Net cash used in investing activities	(266,355)	(217,036)
C. FINANCIAL ACTIVITIES		
Dividend Paid	(244,087)	(202,314)
Short term loan (Repayment)/Received	(3,050)	25,267
Net cash flow from financing activities	(247,137)	(177,047)
D. Net cash (decrease)/increase during the year (A+B+C)	802,141	729,678
E. Opening balance	3,459,969	2,461,056
Closing balance (D+E)	4,262,110	3,190,734

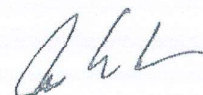
Note : Last year's figure have been rearranged to confirm to current quarter end presentation.



Mohammad Mostafizur Rahaman
Company Secretary



Jashim Uddin Chowdhury, FCA
Director



Jose Marcelino Ugarte
Managing Director

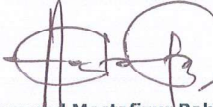
HEIDELBERGCEMENT BANGLADESH LIMITED

STATEMENT OF CHANGES IN EQUITY (Unaudited)


For the period from 1 January to 30 September 2013

Figures in Thousand Taka

	Share Capital	Capital Reserve	General Reserve	Dividend equalisation fund	Accumulated Profit	Total
Balance at January 01 2013	565,036	605,657	15,000	8,600	5,105,732	6,300,025
Net profit for the period (Jan' - Sept'13)	-	-	-	-	1,236,726	1,236,726
Cash dividend for the year 2012					(282,518)	(282,518)
Balance at 30 September 2013	565,036	605,657	15,000	8,600	6,059,940	7,254,233



Mohammad Mostafizur Rahaman
Company Secretary



Jashim Uddin Chowdhury, FCA
Director



Jose Marcelino Ugarte
Managing Director

HEIDELBERGCEMENT BANGLADESH LIMITED

Notes to the unaudited condensed Financial Statements for the period 30 September 2013

1. Basis of Preparation:

The condensed financial statements have been prepared in accordance with Bangladesh Accounting standard (BAS 34), Interim Financial Reporting.

2. Significant accounting Policies:

The condensed financial statements have been prepared under the historical cost convention except for the revaluation of certain properties. The accounting policies adopted are consistent with those followed in the preparation of the financial statements for the year ended 31 December 2012.

3. Revenues:

Sales revenue during the half year decreased by 7.5% than the same period of 2012.

4. Cost of goods sold:

The cost of goods decreased by 12% compared to the same period of 2012.

5. Warehouse, distribution & selling expenses:

Warehouse, distribution and selling expenses increased by 12% compared to the same period of 2012 mainly more promotional expenses.

6. Financial Income:

Bank interest income increase by 33% compared to the same period of 2012,

7. Income tax expenses:

Interim income tax accrued on the estimated average annual income.

8. Deferred Tax:

Deferred tax is recognized on difference between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Mohammad Mostafizur Rahman
Company Secretary


Jashim Uddin Chowdhury FCA
Director


Jose Marcelino Ugarte
Managing Director