Heidelberg Materials Bangladesh PLC.

Interim Condensed Financial Statements (un- audited)
as at and for the period ended 30 September 2026

Heidelberg Materials Bangladesh PLC.

Corporate Office:
"SYMPHONY" 6th & 7th floor
Plot No: SE(F)9, Road No: 142
South Avenue, Gulshan-1, Dhaka-1212.

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East Mukterpur
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Heidelberg Materials

SCAN CEMENT RUBY CEMENT

Heidelberg Materials Bangladesh PLC.
Condensed Statement of Financial Position (Unaudited)
As at 30 September 2026
(expressed in thousands of Bangladeshi taka)

	Notes	30-Sep-26	31-Dec-25
Assets			
Non-current assets			
Intangible assets		29,971	39,951
Lease assets-RoU	4	411,767	445,905
Property, plant and equipment	5	4,436,717	4,713,192
Capital works-in-progress		198,424	69,974
Advance income tax		114,242	-
Total non-current assets		**5,191,121**	**5,269,022**
Current assets			
Inventories	6	2,575,030	1,995,398
Trade and other receivables	7	162,989	234,335
Advances, deposits and prepayments	8	481,192	516,498
Cash and cash equivalents	9	1,528,881	1,309,962
Total current assets		**4,748,092**	**4,056,193**
Total assets		**9,939,213**	**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		3,069,325	3,446,502
Total equity		**3,799,568**	**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		149,532	140,304
Finance lease liability-RoU	10	107,081	138,953
Deferred tax liability	11	86,691	109,280
Total non-current liabilities		**481,204**	**526,437**
Current liabilities			
Trade and other payables		5,623,605	4,536,225
Finance lease liability-RoU	10	34,836	35,331
Provision for workers profit participation fund		-	20,240
Current tax liabilities		-	30,237
Total current liabilities		**5,658,441**	**4,622,033**
Total liabilities		**6,139,645**	**5,148,470**
Total equity and liabilities		**9,939,213**	**9,325,215**

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

Sultan Reaz Mahmud ACS	**Md. Emdadul Haque FCA**	**Ong Kian Hock Terence**	**Roberto Callieri**
Acting Company Secretary	Director & CFO	Managing Director	Chairman

Heidelberg Materials Bangladesh PLC.

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Heidelberg Materials

SCAN CEMENT RUBY CEMENT

Heidelberg Materials Bangladesh PLC.

Condensed Statement of Profit or Loss and Other Comprehensive Income (Unaudited)

For the period ended 30 September 2026

(expressed in thousands of Bangladeshi taka)

	Notes	Jan to Sept 2026	Jan to Sept 2025	July to Sept 2026	July to Sept 2025
Sales	12	9,862,969	10,962,978	3,023,791	3,271,496
Cost of goods sold	13	(9,346,445)	(9,755,992)	(2,962,039)	(2,966,527)
Gross profit		**516,524**	**1,206,986**	**61,752**	**304,969**
Other operating income/ (expenses)		2,862	(2,947)	1,470	1,014
Warehousing, distribution and selling expenses	14	(409,163)	(400,652)	(153,919)	(145,674)
Administrative expenses	15	(434,762)	(469,669)	(131,481)	(163,683)
Operating profit		**(324,539)**	**333,718**	**(222,178)**	**(3,374)**
Net finance income/(expenses)	16	46,911	62,347	17,552	8,865
Contribution to workers' profit participation fund		-	(19,803)	-	(274)
Profit before tax		**(277,628)**	**376,262**	**(204,626)**	**5,217**
Tax expenses	17	**(37,395)**	**(143,952)**	**438**	**4,067**
Income tax expense		(59,982)	(159,918)	(7,000)	(19,323)
Deferred tax income/ (expense)		22,587	15,966	7,438	23,389
Net profit for the period		**(315,023)**	**232,310**	**(204,188)**	**9,284**
Other comprehensive income		-	-	-	-
Total comprehensive income		**(315,023)**	**232,310**	**(204,188)**	**9,284**
Basic and diluted earnings per share (EPS)	18	**(5.58)**	**4.11**	**(3.61)**	**0.16**

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

Sultan Reaz Mahmud ACS
Acting Company Secretary

Md. Emdadul Haque FCA
Director & CFO

Ong Kian Hock Terence
Managing Director

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Heidelberg Materials Bangladesh PLC.

Condensed Statement of Changes in Equity (unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

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
Dividend for the year 2024	-	-	-	-	(141,259)	(141,259)
Net profit for the period (Jan to Sept 2025)	-	-	-	-	232,310	232,310
Balance as at 30 September 2025	**565,036**	**141,607**	**15,000**	**8,600**	**3,478,194**	**4,208,437**
Year 2025						
Balance as at 01 January 2025	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
Dividend for the year 2025					(62,154)	(62,154)
Net profit for the period (Jan to Sept 2026)	-	-	-	-	(315,023)	(315,023)
Balance as at 30 September 2026	**565,036**	**141,607**	**15,000**	**8,600**	**3,069,325**	**3,799,568**

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

Sultan Reaz Mahmud ACS
Company Secretary

Md. Emdadul Haque FCA
Director & CFO

Ong Kian Hock Terence
Managing Director

Roberto Callieri
Chairman

Heidelberg Materials

SCAN CEMENT

RUBY CEMENT

Heidelberg Materials

SCAN CEMENT RUBY CEMENT

Heidelberg Materials Bangladesh PLC.

Condensed Statement of Cash Flows (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

	Jan to Sept 2026	Jan to Sept 2025
Cash flows from operating activities		
Collections from customers	9,928,839	10,809,184
Cash paid to suppliers	(6,755,687)	(8,130,126)
Cash paid for operating expenses	(2,563,476)	(3,102,049)
Other income/ (expense)	8,298	37,917
Net Interest income/(expense)	55,465	72,587
Income tax paid	(204,462)	(250,573)
Net cash used in operating activities (a)	**468,976**	**(563,060)**
Cash flows from investing activities		
Acquisition of non-current assets	(149,276)	(195,060)
Proceeds from sale of non-current assets	2,294	-
Net cash used in investing activities (b)	**(146,982)**	**(195,060)**
Cash flows from financing activities		
Payment of Financial Expenses	-	(516,402)
Payment of dividend	(62,154)	(141,259)
Net Lease payment	(40,921)	(47,885)
Net cash flow used in financing activities (c)	**(103,075)**	**(705,546)**
Net increase/ (decrease) in cash and cash equivalents (a+b+c)	**218,919**	**(1,463,666)**
Opening cash and cash equivalents*	**1,309,962**	**2,979,438**
Closing cash and cash equivalents*	**1,528,881**	**1,515,772**

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

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

Sultan Reaz Mahmud ACS
Acting Company Secretary

Md. Emdadul Haque FCA
Director & CFO

Ong Kian Hock Terence
Managing Director

Roberto Callieri
Chairman

Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

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's 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, formarly known as **HeidelbergCement Bangladesh Limited (HCBL/the Company),** currently known **as Heidelberg Materials Bangladesh PLC. (HMB).**

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. (HMB/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. (HMB/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.: Rupganj, Narayanganj. Its shares are listed with Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC. The Principle activities of the Company throughout the period 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 2020 and other applicable laws and regulations in Bangladesh.

These financial statements are authorised for issue by the Company's board of directors on 29 October 2026.

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.

Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

		30-Sep-26	31-Dec-25
4	**Lease assets-RoU**		
	Cost		
	Opening balance	960,061	915,654
	Additions	-	44,407
	Disposals	-	-
	Balance at closing date	960,061	960,061
	Depreciation		
	Opening balance	514,156	465,258
	Charge for the period	34,138	48,898
	Disposal	-	-
	Balance at closing date	548,294	514,156
	WDV at closing date	**411,767**	**445,905**
5	**Property, plant and equipment**		
	Cost		
	Opening balance	12,170,846	11,919,447
	Additions	20,826	283,094
	Disposals	(6,498)	(31,695)
	Balance at closing date	12,185,174	12,170,846
	Depreciation		
	Opening balance	7,457,654	7,093,338
	Charge for the period	295,048	385,199
	Disposals	(4,245)	(20,883)
	Balance at closing date	7,748,457	7,457,654
	WDV at closing date	**4,436,717**	**4,713,192**
6	**Inventories**		
	Raw materials	1,663,866	1,155,402
	Finished goods	125,990	82,227
	Packing materials	115,143	111,178
	Stores and spares	901,416	829,975
		2,806,414	2,178,782
	Provision for slow moving stores and spares	(231,384)	(183,384)
		2,575,030	**1,995,398**
7	**Trade and other receivables**		
	Trade Receivables	220,457	286,327
	Provision for doubtful debt	(79,893)	(79,893)
		140,564	206,434
	Other Receivables	22,425	27,901
		162,989	**234,335**
8	**Advances, deposits and prepayments**		
	Advance paid to suppliers and employees	12,457	11,279
	Letter of Credit (LC) margin	3,295	2,188
	Security and other deposits	435,409	472,347
	Prepayments	30,031	30,684
		481,192	**516,498**

Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

9 Cash and cash equivalents

	30-Sep-26	31-Dec-25
*Cash in hand	-	63
Cash at bank in current accounts	41,204	115,532
Short term bank deposits (STD)	347,770	162,409
Fixed deposits receipts (FDR)	1,139,907	1,031,958
	1,528,881	**1,309,962**

* The Company adopted a Zero Cash Policy effective from 1 July 2026, requiring all receipts and payments to be transacted through banking channels and approved electronic payment methods. This policy supports enhanced control, governance, and transaction transparency, and qualifies the Company for a 2.5% reduction in the applicable corporate income tax rate under prevailing tax regulations.

10 Finance lease liability-RoU

Finance lease liability(non-current portion)	107,081	138,953
Finance lease liability (current Portion)	34,836	35,331
	141,917	**174,284**

11 Deferred tax liability

Opening balance	109,280	125,262
Deferred tax expense	(22,589)	(15,982)
Closing balance	**86,691**	**109,280**

Deferred tax by type of temporary differences that resulted in deferred tax (assets) or liabilities

Property, plant and equipment	192,159	203,520
Provision for lease liability	(4,631)	(4,849)
Provision for inventories	(54,952)	(45,352)
Provision for doubtful debts	(15,979)	(15,979)
Jetty provision	(29,906)	(28,060)
	86,691	**109,280**

Movement in deferred tax balances

	Net balance at 1st January 2026	Recognised in Profit or loss	Net balance at 30th Sept 2026
Property, plant and equipment	203,520	(11,361)	192,159
Provision for Lease Liability	(4,849)	218	(4,631)
Provision for Inventories	(45,352)	(9,600)	(54,952)
Provision for doubtful debts	(15,979)	-	(15,979)
Jetty provision	(28,060)	(1,846)	(29,906)
Deferred Tax Liability	**109,280**	**(22,589)**	**86,691**

Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

		Jan to Sept. 2026	Jan to Sept. 2025
12	**Sales**		
	Income generated from sales	9,862,969	10,962,978
		9,862,969	**10,962,978**
13	**Cost of goods sold**		
	Raw material consumption	7,145,594	7,465,725
	Cost of packing	601,821	605,328
	Provision for slow- moving stores and spares	48,000	124,036
	Cost of consumable	69,839	76,549
	Power cost	686,931	708,885
	Staff cost	181,882	172,672
	Depreciation	307,113	297,340
	Repairs and maintenance	227,117	220,520
	Insurance	13,516	14,192
	Freight and transportation cost	12,533	10,645
	Fees and charges	6,454	6,826
	Rent and rates	15,373	15,062
	Office supplies and stationary	2,654	3,479
	Employee Engagement and Company Events	9,217	11,874
	Other factory overhead	18,403	22,857
		9,346,445	**9,755,992**
14	**Warehousing, distribution and selling expenses**		
	Staff cost	93,850	97,492
	Distribution expense	102,333	79,972
	Rent and rates	30,822	25,025
	Marketing and business promotion expenses	141,777	158,244
	Depreciation	6,792	9,521
	Travel & conveyance expense	28,825	26,637
	Other expenses	4,764	3,760
		409,163	**400,652**
15	**Administrative expenses**		
	Staff cost	112,384	106,200
	Rent and rates	7,681	6,571
	Audit fee	1,150	935
	Consultancy fee	5,556	19,828
	Group License fees	52,748	54,130
	Brand license fees	18,738	20,826
	Technical know-how fee	177,516	197,299
	Depreciation and amortization	25,261	29,078
	Travel & conveyance expense	12,878	10,956
	Office maintenance	5,626	5,698
	Entertainment	3,467	4,048
	Company events	2,196	4,263
	Office supplies and stationary	1,389	806
	Bank charge	1,281	1,259
	Other administrative expenses	6,892	7,771
		434,762	**469,669**

Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

		Jan to Sept. 2026	Jan to Sept. 2025
16	**Net finance income/(expenses)**		
	Bank interest income on fixed deposits	87,771	154,295
	Finance Lease interest expenses	(8,555)	(10,240)
	Other interst & bank charge expenses	(32,222)	(81,140)
		46,995	62,915
	Net Exchange gain/ (loss)	(85)	(568)
		46,911	**62,347**
17	**Tax expenses**		
	Current tax expenses	59,982	197,220
	Prior year adjustment	-	(37,302)
	Net income tax expense	**59,982**	**159,918**
	Deferred tax income	(22,587)	(15,966)
		37,395	**143,952**

As per the new Finance Tax Act 2026, for cement manufacturer Heidelberg Materials Bangladesh PLC. (HMBPLC) 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) at the corporate tax rate is 20% on taxable income.

If the aggregate amount of tax deducted or collected at source from corporate sales under Section 89, tax collected at the import stage under Section 120, and tax deducted from bank interest income under Section 102 exceeds the entity's assessed income tax liability for the relevant tax year, the entity may claim a refund of the excess tax paid. The refundable amount shall be equal to the excess of the taxes paid or deducted under Sections 89, 120, and 102 over the assessed income tax liability.

18	**Basic and diluted earnings per share (EPS)**	Jan to Sept. 2026	Jan to Sept. 2025
	Total profit attributable to the ordinary shareholders	**(315,023)**	**232,310**
	Weighted average number of shares (56,503,580) outstanding	56,504	56,504
	Basic and diluted earnings per share (EPS)	**(5.58)**	**4.11**

EPS has been decreased by BDT 9.69 (-5.58 vs 4.11) than the same period of last year, mainly for lower margin per ton and lower volume.

19	**Net Asset Value(NAV) per share**	30-Sep-26	31-Dec-25
	Total Asset	9,939,213	9,325,215
	Total Liability	(6,139,645)	(5,148,470)
	Net Asset	3,799,568	4,176,745
	Weighted average number of shares (56,503,580) outstanding	56,504	56,504
	NAV Per Share	**67.24**	**73.92**

NAV per share has been decreased mainly for net loss in nine months of 2026.

20	**Net operating cash flows per share (NOCFPS)**	Jan to Sept. 2026	Jan to Sept. 2025
	Net cash flow from operating activities	468,976	(563,060)
	Weighted average number of shares (56,503,580) outstanding	56,504	56,504
	Net Operating cash flow per share (NOCFPS)	**8.30**	**(9.97)**

NOCFPS becomes positive namely for lower payment to the suppliers.

Heidelberg Materials Bangladesh PLC.

Notes to the Financial Statements (Unaudited)
For the period ended 30 September 2026
(expressed in thousands of Bangladeshi taka)

21 Reconciliation between net profit with cash flows from operating activities

	Jan to Sept. 2026	Jan to Sept. 2025
Profit before tax	**(277,628)**	**376,262**
Depreciation, amortization on PPE, ROU and intangible assets	339,166	335,940
Loss on sale of fixed assets	2,253	10,813
Lease interest expense	8,555	10,240
(Increase)/decrease in inventories	(579,632)	(400,763)
(Increase)/decrease in trade and other receivable	71,346	(123,742)
(Increase)/decrease in advance, deposits and prepayments	35,306	(448,967)
(Decrease)/increase in trade & other payables	1,085,084	(63,052)
(Decrease)/increase in provision for other liabilities and charges	(11,012)	(9,216)
Income tax paid	(204,462)	(250,573)
Net cash flow from operating activities	**468,976**	**(563,060)**

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 period 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	
				Jan- Sep 2026	30-Sep-26	31-Dec-25
1	Heidelberg Materials Asia Pte. Ltd	Group Entity	Technical Service	177,516	(438,788)	(526,596)
2	Heidelberg Materials AG	Group Entity	Group license fee	52,748	(202,721)	(273,084)
			Brand license fee	18,738	(60,606)	(41,868)
			Payment of expenses	-	(4,238)	(4,238)
3	PT Indocement Tunggal Prakarsa Tbk.	Group Entity	Payment of expenses	-	(7,170)	(7,170)
4	Heidelberg Materials Australia Group Pty Ltd.	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	971	5	8,412
7	HM Trading Global (APAC) Pte. Ltd.	Group Entity	Clinker	4,450,005	(2,436,386)	(1,139,786)
			Limestone	272,184	(146,992)	(65,746)
			Slag	851,843	(477,369)	(298,251)
			Gypsum	254,821	(193,496)	(54,773)

Sultan Reaz Mahmud ACS
Acting Company Secretary

Md. Emdadul Haque FCA
Director & CFO

Ong Kian Hock Terence
Managing Director

Roberto Callieri
Chairman