Dated: July 10, 2013

Re: Half Yearly (Un-audited) Financial Statements as on 30th June 2013.

Dear Shareholders,

We are pleased to present herewith the Un-audited Financial Statements for the Half-year ended 30th June 2013 of the Company as per Rule-13 of the Securities and Exchange Commission Rules 1987 as amended to date.

We are also pleased to inform you that the Company earned a net profit of Tk.862.77 million during the half year ended 30th June 2013 as against net profit of Tk.822.54 million during the same period of 2012. Thus the Earning per share (EPS) comes to Tk.15.27 during the half year ended 30th June 2013 as against Tk.14.56 during the same period of 2012.

Jose Marcelino Ugarte
HEIDELBERGCEMENT BANGLADESH LIMITED
STATEMENT OF CHANGES IN EQUITY (Unaudited)
For the period from 1 January to 30 June 2013

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Notes to the unaudited condensed Financial Statements for the period 30 June 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 conversion 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 6% than the same period of 2012.

4. Cost of goods sold:
The cost of goods decreased by 9% compared to the same period of 2012.

5. Warehouse, distribution & selling expenses:
Warehouse, distribution and selling expenses increased by 11% compared to the same period of 2012 mainly more promotional expenses.

6. Financial Income:
Bank interest income increase by 39% 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.