GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2016

	September 30, 2016 Taka	June 30, 2016 Taka
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	1,518,731,050	1,537,845,553
Capital Work-in-Progress	822,547,672	254,959,924
Intangible Asset	1,120,500	1,161,000
Investment	330,214,148	313,564,538
	2,672,613,370	**2,107,531,015**
CURRENT ASSETS		
Short Term Investment	1,209,876,258	308,794,493
Advances, Deposits and Prepayments	1,150,751,900	1,060,118,605
Inventories	2,712,010,516	3,063,485,982
Trade Receivables	1,172,186,791	1,122,973,036
Cash and Cash Equivalents	1,747,715,539	2,631,352,732
	7,992,541,004	**8,186,724,848**
TOTAL ASSETS	**10,665,154,374**	**10,294,255,863**
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY		
Share Capital	3,118,500,000	3,118,500,000
Share Premium	1,136,440,000	1,136,440,000
Retained Earnings	678,086,831	564,147,643
	4,933,026,831	**4,819,087,643**
NON CURRENT LIABILITIES		
Long Term Loan	662,310,045	323,073,319
Finance Lease Obligations	15,934,109	18,808,970
Deferred Tax Liability	116,507,683	115,156,102
	794,751,837	**457,038,391**
CURRENT LIABILITIES AND PROVISIONS		
Current Portion of Long Term Loan	142,436,682	47,613,367
Current Portion of Finance Lease Obligations	13,032,159	14,017,261
Short Term Borrowings	4,104,670,281	4,254,214,515
Creditors and Accruals	532,018,676	591,253,677
Provision for Tax	145,217,908	111,031,009
	4,937,375,706	**5,018,129,829**
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	**10,665,154,374**	**10,294,255,863**
NET ASSET VALUE PER SHARE	**15.82**	**15.45**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

AMARSTOCK

GPH ISPAT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD FROM JULY 01, 2016 TO SEPTEMBER 30, 2016

	July 01, 2016 to September 30, 2016	July 01, 2015 to September 30, 2015
	Taka	Taka
Net Revenue	1,844,481,831	1,485,836,429
Cost of Sales	(1,569,025,348)	(1,253,212,093)
Gross Profit	**275,456,483**	**232,624,336**
Operating Expenses		
Administrative Expenses	(33,223,560)	(26,178,575)
Selling and Distribution Expenses	(35,974,857)	(26,680,264)
Operating Profit	**206,258,066**	**179,765,497**
Financial Expenses	(98,984,345)	(81,914,688)
Profit before Extra-Ordinary Items	**107,273,721**	**97,850,809**
Non-Operating Income	41,055,576	7,065,718
Changes in Fair Value of Tradable Securities	9,015,618	7,774,824
Profit before Distribution of WPP & WF	**157,344,915**	**112,691,351**
Contribution to WPP & WF	(7,867,246)	(5,634,568)
Profit before Tax & Reserve	**149,477,669**	**107,056,783**
Provision for Tax		
Current	(34,186,900)	(22,596,359)
Deferred	(1,351,581)	(3,649,261)
Profit after Tax	**113,939,188**	**80,811,163**
Other comprehensive income:-	-	-
Total comprehensive income	**113,939,188**	**80,811,163**
Basic Earning Per Share	**0.37**	**0.65**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

AMARSTOCK

GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD FROM JULY 01, 2016 TO SEPTEMBER 30, 2016

Amount in Taka

	Share Capital	Tax Holiday Reserve	Share Premium	Retained Earnings	Total Equity
Balance as on July 01, 2016	3,118,500,000	-	1,136,440,000	564,147,643	4,819,087,643
Net profit (after tax and reserve)	-	-	-	113,939,188	113,939,188
Balance as at September 30, 2016	3,118,500,000	-	1,136,440,000	678,086,831	4,933,026,831
Balance as on July 01, 2015	1,247,400,000	-	388,000,000	474,937,453	2,110,337,453
Net profit (after tax and reserve)				80,811,163	80,811,163
Balance as at September 30, 2015	1,247,400,000	-	388,000,000	555,748,616	2,191,148,616

Company Secretary | Chief Financial Officer | Director | Managing Director | Chairman

AMARSTOCK

GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD FROM JULY 01, 2016 TO SEPTEMBER 30, 2016

	July 01, 2016 to September 30, 2016	July 01, 2015 to September 30, 2015
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from sales and other income	1,842,612,860	1,500,676,970
Cash Payments to suppliers, employees and expenses	(1,418,825,746)	(1,289,682,999)
Net cash inflow / (outflow) from Operating Activities	**423,787,114**	**210,993,971**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, plant and equipment	(5,101,549)	(3,003,560)
Capital work-in-progress	(567,587,748)	-
Investment	(16,649,610)	(57,500)
Dividend Income from Investment into Shares	1,324,868	1,913,044
Short Term Investment	(901,081,765)	(23,583,349)
Net cash inflow / (outflow) from Investing Activities	**(1,489,095,804)**	**(24,731,365)**
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	(149,544,234)	(127,599,072)
Long Term Loan	434,060,040	75,900,633
Lease Obligation	(3,859,963)	(11,179,464)
Finance Costs	(98,984,345)	(83,533,672)
Net cash inflow / (outflow) from Financing Activities	**181,671,498**	**(146,411,575)**
Net increase in cash & cash equivalents	**(883,637,192)**	**39,851,031**
Cash and cash equivalents at the beginning	2,631,352,732	83,958,982
Cash and cash equivalents at the end	**1,747,715,540**	**123,810,014**
OPERATING CASH FLOW PER SHARE	**1.36**	**1.69**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

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