GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2017 (3RD QUARTER)

	March 31, 2017 Taka	June 30, 2016 Taka
ASSETS		
NON CURRENT ASSETS	**4,217,546,963**	**2,107,531,015**
Property, Plant and Equipment	1,491,380,407	1,537,845,553
Capital Work-in-Progress	2,369,596,193	254,959,924
Intangible Asset	1,039,500	1,161,000
Investments	355,530,863	313,564,538
CURRENT ASSETS	**8,386,072,065**	**8,186,724,848**
Short Term Investment	1,293,132,241	308,794,493
Advances, Deposits and Prepayments	866,704,071	1,060,118,605
Inventories	2,775,608,160	3,063,485,982
Trade Receivables	1,901,124,944	1,122,973,036
Cash and Cash Equivalents	1,549,502,649	2,631,352,732
TOTAL ASSETS	**12,603,619,028**	**10,294,255,863**
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	**4,862,553,162**	**4,819,087,643**
Share Capital	3,118,500,000	3,118,500,000
Share Premium	1,136,440,000	1,136,440,000
Retained Earnings	607,613,162	564,147,643
NON CURRENT LIABILITIES	**2,027,021,260**	**457,038,391**
Long Term Loan	1,893,538,301	323,073,319
Finance Lease Obligations	14,542,796	18,808,970
Deferred Tax Liability	118,940,163	115,156,102
CURRENT LIABILITIES AND PROVISIONS	**5,714,044,606**	**5,018,129,829**
Current Portion of Long Term Loan	77,594,566	47,613,367
Current Portion of Finance Lease Obligations	11,587,950	14,017,261
Short Term Borrowings	4,662,019,974	4,254,214,515
Creditors and Accruals	828,598,530	591,253,677
Provision for Tax	134,243,586	111,031,009
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	**12,603,619,028**	**10,294,255,863**
NET ASSET VALUE PER SHARE	**15.59**	**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 ENDED MARCH 31, 2017 (3RD QUARTER)

	July 01, 2016 to March 31, 2017	July 01, 2015 to March 31, 2016	January 01, 2017 to March 31, 2017	January 01, 2016 to March 31, 2016
	Taka	Taka	Taka	Taka
Gross Revenue	5,788,830,780	4,581,066,841	2,055,931,707	1,504,586,510
Value Added Tax	(83,504,611)	(72,335,281)	(32,172,120)	(28,320,775)
Net Revenue	**5,705,326,169**	**4,508,731,560**	**2,023,759,587**	**1,476,265,735**
Cost of Sales	(4,739,756,455)	(3,772,315,618)	(1,649,551,469)	(1,232,529,233)
Gross Profit	**965,569,714**	**736,415,942**	**374,208,118**	**243,736,502**
Operating Expenses				
Administrative Expenses	(94,233,534)	(74,613,408)	(30,200,490)	(22,981,385)
Selling and Distribution Expenses	(128,258,898)	(76,557,994)	(44,948,065)	(17,332,308)
	(222,492,432)	(151,171,402)	(75,148,555)	(40,313,693)
Operating Profit	**743,077,282**	**585,244,540**	**299,059,563**	**203,422,809**
Financial Expenses	(321,029,973)	(287,151,771)	(134,852,138)	(108,434,003)
Changes in Fair Value of Tradable Securities	18,860,950	16,963,697	6,603,229	7,252,036
Non-Operating Income	139,641,328	21,378,098	38,821,893	8,324,053
	(162,527,695)	(248,809,976)	(89,427,016)	(92,857,914)
Profit before Distribution of WPP & WF	**580,549,587**	**336,434,564**	**209,632,547**	**110,564,895**
Contribution to WPP & WF	(29,027,479)	(16,821,728)	(10,481,627)	(5,528,245)
Profit before Tax & Reserve	**551,522,108**	**319,612,836**	**199,150,920**	**105,036,650**
Provision for Tax				
Current	(130,052,528)	(75,948,730)	(46,958,994)	(25,497,964)
Deferred	(3,784,061)	(9,172,131)	9,747,012	(2,391,359)
	(133,836,589)	(85,120,861)	(37,211,982)	(27,889,323)
Profit after Tax	**417,685,519**	**234,491,975**	**161,938,938**	**77,147,327**
Other comprehensive income	-	-	-	-
Total comprehensive income	**417,685,519**	**234,491,975**	**161,938,938**	**77,147,327**
Basic Earning Per Share	1.34	1.88	0.52	0.62

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

GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2017 (3RD QUARTER)

Amount in Taka

	Share Capital	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
Dividend (Cash)	-	-	(374,220,000)	(374,220,000)
Net profit (after tax and reserve)	-	-	417,685,519	417,685,519
Balance as at March 31, 2017	3,118,500,000	1,136,440,000	607,613,162	4,862,553,162
Balance as on July 01, 2015	1,247,400,000	388,000,000	474,937,453	2,110,337,453
Dividend (Cash)	-	-	(212,058,000)	(212,058,000)
Net profit (after tax and reserve)	-	-	234,491,975	234,491,975
Balance as at March 31, 2016	1,247,400,000	388,000,000	497,371,428	2,132,771,428

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

AMAR STOCK

GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2017 (3RD QUARTER)

	July 01, 2016 to March 31, 2017	July 01, 2015 to March 31, 2016
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from sales and other income	5,104,938,750	3,458,357,289
Cash Payments to suppliers, employees and expenses	(4,221,384,812)	(3,210,397,793)
Net cash inflow / (outflow) from Operating Activities	**883,553,938**	**247,959,496**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, plant and equipment	(27,578,248)	(45,186,803)
Capital work-in-progress	(2,114,636,269)	(81,256,950)
Investment	(41,966,325)	(194,257,013)
Dividend Income from Investment into Shares	2,538,905	1,913,044
Short Term Investment	(984,337,748)	(283,583,349)
Net cash inflow / (outflow) from Investing Activities	**(3,165,979,685)**	**(602,371,071)**
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	407,805,459	154,649,072
Long Term Loan	1,600,446,181	190,123,462
Lease Obligation	(6,695,485)	(8,547,890)
Cash Dividend Paid	(373,110,568)	(211,460,648)
Finance Costs	(321,029,973)	287,151,771
Income tax paid	(106,839,951)	(89,222,829)
Net cash inflow / (outflow) from Financing Activities	**1,200,575,664**	**322,692,938**
Net increase in cash & cash equivalents	**(1,081,850,084)**	**(31,718,637)**
Cash and cash equivalents at the beginning	2,631,352,732	83,958,982
Cash and cash equivalents at the end	**1,549,502,648**	**52,240,345**
OPERATING CASH FLOW PER SHARE	**2.83**	**1.99**

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

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