GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 30 SEPTEMBER 2017

	30 September 2017 Taka	30 June 2017 Taka
ASSETS		
NON CURRENT ASSETS	**5,410,503,580**	**4,746,153,926**
Property, Plant and Equipment	1,632,182,831	1,645,280,683
Capital Work-in-Progress	3,393,688,501	2,735,692,870
Intangible Asset	1,309,963	999,000
Investment	383,322,285	364,181,373
CURRENT ASSETS	**8,231,556,841**	**8,120,052,898**
Short Term Investment	2,233,067,631	2,443,736,696
Advances, Deposits and Prepayments	1,423,253,694	1,110,464,916
Inventories	2,463,920,088	2,454,596,463
Trade Receivables	1,767,594,954	1,799,922,366
Cash and Cash Equivalents	343,720,474	311,332,457
TOTAL ASSETS	**13,642,060,421**	**12,866,206,824**
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	**5,183,384,263**	**5,035,603,612**
Share Capital	3,118,500,000	3,118,500,000
Share Premium	1,136,440,000	1,136,440,000
Unrealized Gain/ (Loss) on tradeable securities	27,005,471	16,679,301
Retained Earnings	901,438,792	763,984,311
NON CURRENT LIABILITIES	**2,381,363,180**	**1,948,609,409**
Long Term Loan	2,155,557,775	1,720,967,205
Finance Lease Obligations	98,190,669	101,164,102
Deferred Tax Liability	127,614,736	126,478,102
CURRENT LIABILITIES AND PROVISIONS	**6,077,312,978**	**5,881,993,803**
Current Portion of Long Term Loan	95,569,472	60,340,400
Current Portion of Finance Lease Obligations	21,845,248	22,001,232
Short Term Borrowings	5,036,789,307	4,971,423,126
Creditors and Accruals	695,299,457	644,846,114
Provision for Tax	227,809,494	183,382,931
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	**13,642,060,421**	**12,866,206,824**
NET ASSET VALUE PER SHARE	**16.62**	**16.15**

Company Secretary | Chief Financial Officer | Director | Managing Director

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GPH ISPAT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD FROM 01 JULY 2017 TO 30 SEPTEMBER 2017

	01 July 2017 to 30 September 2017	01 July 2016 to 30 September 2016
	Taka	Taka
Net Revenue	2,082,832,099	1,844,481,831
Cost of Sales	(1,739,293,037)	(1,569,025,348)
Gross Profit	**343,539,062**	**275,456,483**
Operating Expenses		
Administrative Expenses	(35,019,142)	(33,223,560)
Selling and Distribution Expenses	(38,345,591)	(35,974,857)
	(73,364,733)	(69,198,417)
Operating Profit	**270,174,329**	**206,258,066**
Financial Expenses	(129,365,375)	(105,871,167)
Non-Operating Income	51,841,233	47,942,398
	(77,524,142)	(57,928,769)
Profit before Distribution of WPP & WF	**192,650,187**	**148,329,297**
Contribution to WPP & WF	(9,632,509)	(7,867,246)
Profit before Tax & Reserve	**183,017,678**	**140,462,051**
Income Tax (expense)/ benefits		
Current	(44,426,563)	(34,186,900)
Deferred	(1,136,634)	(1,351,581)
	(45,563,197)	(35,538,481)
Profit after Tax	**137,454,481**	**104,923,570**
Other comprehensive income		
Unrealized Gain/(Loss)	10,326,170	9,015,618
Total comprehensive income	**147,780,651**	**113,939,188**
Basic Earning Per Share	**0.44**	**0.34**

Company Secretary | Chief Financial Officer | Director | Managing Director

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GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2017

Amount in Taka

	Share Capital	Share Premium	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on July 01, 2017	**3,118,500,000**	**1,136,440,000**	**16,679,301**	**763,984,311**	**5,035,603,612**
Unrealized Gain/(Loss)	-	-	10,326,170	-	10,326,170
Net profit (after tax and reserve)	-	-	-	137,454,481	137,454,481
Balance as at September 30, 2017	**3,118,500,000**	**1,136,440,000**	**27,005,471**	**901,438,792**	**5,183,384,263**
Balance as on July 01, 2016	**3,118,500,000**	**1,136,440,000**	**-**	**564,147,643**	**4,819,087,643**
Unrealized Gain/(Loss)	-	-	9,015,618	-	9,015,618
Net profit (after tax and reserve)	-	-	-	104,923,570	104,923,570
Balance as at September 30, 2016	**3,118,500,000**	**1,136,440,000**	**9,015,618**	**669,071,213**	**4,933,026,831**

Company Secretary | Chief Financial Officer | Director | Managing Director

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GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2017

	01 July 2017 to 30 September 2017	01 July 2016 to 30 September 2016
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from sales and other income	2,177,764,813	1,842,612,860
Cash Payments to suppliers, employees and expenses	(2,073,918,651)	(1,418,825,746)
Net cash inflow / (outflow) from Operating Activities	**103,846,162**	**423,787,114**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, plant and equipment	(12,945,342)	(5,101,549)
Capital work-in-progress	(657,995,631)	(567,587,748)
Investment	(19,140,912)	(16,649,610)
Intangible Asset	(360,475)	-
Dividend Income from Investment into Shares	291,264	1,324,868
Short Term Investment	210,669,065	(901,081,765)
Net cash inflow / (outflow) from Investing Activities	**(479,482,031)**	**(1,489,095,804)**
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	65,366,181	(149,544,234)
Long Term Loan	469,819,642	434,060,040
Lease Obligation	(3,129,417)	(3,859,963)
Finance Costs	(124,032,521)	(98,984,345)
Net cash inflow / (outflow) from Financing Activities	**408,023,886**	**181,671,498**
Net increase in cash & cash equivalents	**32,388,017**	**(883,637,192)**
Cash and cash equivalents at the beginning	311,332,457	2,631,352,732
Cash and cash equivalents at the end	**343,720,474**	**1,747,715,540**
OPERATING CASH FLOW PER SHARE	**0.33**	**1.36**

Company Secretary | Chief Financial Officer | Director | Managing Director

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