GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 30 SEPTEMBER 2018

	30 September 2018 Taka	30 June 2018 Taka
ASSETS		
NON CURRENT ASSETS	**17,041,182,813**	**14,093,479,693**
Property, Plant and Equipment	2,394,841,360	2,433,275,880
Capital Work-in-Progress	14,265,331,051	11,285,676,865
Intangible Asset	1,114,919	1,164,431
Investment	379,895,483	373,362,517
CURRENT ASSETS	**7,694,350,097**	**8,600,764,720**
Short Term Investment	303,664,298	1,886,025,036
Advances, Deposits and Prepayments	1,430,107,262	1,993,941,113
Inventories	3,184,840,965	2,862,785,186
Trade Receivables	1,881,560,245	1,633,664,201
Cash and Cash Equivalents	894,177,327	224,349,184
TOTAL ASSETS	**24,735,532,910**	**22,694,244,413**
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	**5,701,861,910**	**5,528,937,420**
Share Capital	3,274,425,000	3,274,425,000
Share Premium	1,136,440,000	1,136,440,000
Unrealized Gain/ (Loss) on tradeable securities	19,655,506	22,350,684
Retained Earnings	1,271,341,404	1,095,721,736
NON CURRENT LIABILITIES	**10,552,720,011**	**8,588,537,548**
Long Term Loan	10,323,491,251	8,359,030,241
Finance Lease Obligations	71,357,554	75,413,042
Deferred Tax Liability	157,871,206	154,094,265
CURRENT LIABILITIES AND PROVISIONS	**8,480,950,989**	**8,576,769,445**
Current Portion of Long Term Loan	263,698,429	280,862,291
Current Portion of Finance Lease Obligations	24,707,834	25,931,192
Short Term Borrowings	7,173,615,487	7,254,491,296
Creditors and Accruals	790,905,471	841,587,359
Provision for Tax	228,023,768	173,897,307
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	**24,735,532,910**	**22,694,244,413**
NET ASSET VALUE PER SHARE	**17.41**	**16.89**

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

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GPH ISPAT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD FROM 01 JULY 2018 TO 30 SEPTEMBER 2018

	01 July 2018 to 30 September 2018	01 July 2017 to 30 September 2017
	Taka	Taka
Net Revenue	2,611,993,174	2,082,832,099
Cost of Sales	(2,158,534,282)	(1,739,293,037)
Gross Profit	**453,458,892**	**343,539,062**
Operating Expenses		
Administrative Expenses	(38,274,055)	(35,019,142)
Selling and Distribution Expenses	(46,590,775)	(38,345,591)
	(84,864,830)	(73,364,733)
Operating Profit	**368,594,062**	**270,174,329**
Financial Expenses	(169,195,055)	(129,365,375)
Non-Operating Income	46,414,750	51,841,233
	(122,780,305)	(77,524,142)
Profit before Distribution of WPP & WF	**245,813,757**	**192,650,187**
Contribution to WPP & WF	(12,290,688)	(9,632,509)
Profit before Tax & Reserve	**233,523,069**	**183,017,678**
Income Tax (expense)/ benefits		
Current	(54,126,460)	(44,426,563)
Deferred	(3,776,941)	(1,136,634)
	(57,903,401)	(45,563,197)
Profit after Tax	175,619,668	137,454,481
Other comprehensive income		
Unrealized Gain/(Loss)	(2,695,178)	10,326,170
Total comprehensive income	**172,924,490**	**147,780,651**
Basic Earning Per Share	**0.54**	**0.42**
Number of Shares used to compute EPS	327,442,500	327,442,500

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

GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2018

Amount in Taka

	Share Capital	Share Premium	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as on 01 July 2018	**3,274,425,000**	**1,136,440,000**	**22,350,684**	**1,095,721,736**	**5,528,937,420**
Unrealized Gain/(Loss)	-	-	(2,695,178)	-	(2,695,178)
Net profit (after tax and reserve)	-	-	-	175,619,668	175,619,668
Balance as at 30 September 2018	**3,274,425,000**	**1,136,440,000**	**19,655,506**	**1,271,341,404**	**5,701,861,910**
Balance as on 01 July 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 30 September 2017	**3,118,500,000**	**1,136,440,000**	**27,005,471**	**901,438,792**	**5,183,384,263**

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

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GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2018

	01 July 2018 to 30 September 2018	01 July 2017 to 30 September 2017
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from sales and other income	2,310,067,203	2,177,764,813
Cash Payments to suppliers, employees and expenses	(1,926,991,150)	(2,073,918,651)
Net cash inflow / (outflow) from Operating Activities	**383,076,053**	**103,846,162**
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, plant and equipment	(3,489,830)	(12,945,342)
Capital work-in-progress	(2,979,654,186)	(657,995,631)
Investment	(6,532,966)	(19,140,912)
Intangible Asset	-	(360,475)
Dividend Income from Investment into Shares	242,720	291,264
Short Term Investment	1,582,360,738	210,669,065
Net cash inflow / (outflow) from Investing Activities	**(1,407,073,524)**	**(479,482,031)**
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	(80,875,809)	65,366,181
Long Term Loan	1,947,297,148	469,819,642
Lease Obligation	(5,278,846)	(3,129,417)
Cash Dividend Paid	(5,864)	-
Finance Costs	(167,311,015)	(124,032,521)
Net cash inflow / (outflow) from Financing Activities	**1,693,825,614**	**408,023,886**
Net increase in cash & cash equivalents	**669,828,143**	**32,388,017**
Cash and cash equivalents at the beginning	224,349,184	311,332,457
Cash and cash equivalents at the end	**894,177,327**	**343,720,474**
OPERATING CASH FLOW PER SHARE	**1.17**	**0.32**
Number of Shares used to compute NOCF	327,442,500	327,442,500

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

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