

GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 MARCH 2018 (3RD QUARTER)

	31 March 2018 Taka	30 June 2017 Taka
ASSETS		
NON CURRENT ASSETS	9,530,345,543	4,746,153,926
Property, Plant and Equipment	1,621,611,697	1,645,280,683
Capital Work-in-Progress	7,547,035,422	2,735,692,870
Intangible Asset	1,210,939	999,000
Investment	360,487,485	364,181,373
CURRENT ASSETS	8,358,281,966	8,120,052,898
Short Term Investment	1,860,124,636	2,443,736,696
Advances, Deposits and Prepayments	1,743,128,409	1,110,464,916
Inventories	2,724,999,213	2,454,596,463
Trade Receivables	1,758,117,213	1,799,922,366
Cash and Cash Equivalents	271,912,495	311,332,457
TOTAL ASSETS	17,888,627,509	12,866,206,824
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	5,398,591,537	5,035,603,612
Share Capital	3,274,425,000	3,118,500,000
Share Premium	1,136,440,000	1,136,440,000
Unrealized Gain/ (Loss) on tradeable securities	18,166,401	16,679,301
Retained Earnings	969,560,136	763,984,311
NON CURRENT LIABILITIES	5,426,279,479	1,948,609,409
Long Term Loan	5,211,718,405	1,720,967,205
Finance Lease Obligations	83,914,591	101,164,102
Deferred Tax Liability	130,646,483	126,478,102
CURRENT LIABILITIES AND PROVISIONS	7,063,756,493	5,881,993,803
Current Portion of Long Term Loan	106,002,046	60,340,400
Current Portion of Finance Lease Obligations	24,660,612	22,001,232
Short Term Borrowings	6,108,773,102	4,971,423,126
Creditors and Accruals	651,328,092	644,846,114
Provision for Tax	172,992,641	183,382,931
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	17,888,627,509	12,866,206,824
NET ASSET VALUE PER SHARE	16.49	16.15



Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

GPH ISPAT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2018 (3RD QUARTER)

	01 July 2017 to 31 March 2018	01 July 2016 to 31 March 2017	01 January 2018 to 31 March 2018	01 January 2017 to 31 March 2017
	TAKA	TAKA	TAKA	TAKA
Net Revenue	7,018,481,512	5,705,326,169	2,788,255,412	2,023,759,587
Cost of Sales	(5,791,528,435)	(4,739,756,455)	(2,280,524,796)	(1,649,551,469)
Gross Profit	1,226,953,077	965,569,714	507,730,616	374,208,118
Operating Expenses				
Administrative Expenses	(103,468,456)	(94,233,534)	(34,697,431)	(30,200,490)
Selling and Distribution Expenses	(129,794,232)	(128,258,898)	(46,302,361)	(44,948,065)
	(233,262,688)	(222,492,432)	(80,999,792)	(75,148,555)
Operating Profit	993,690,389	743,077,282	426,730,824	299,059,563
Financial Expenses				
Non-Operating Income	(405,723,455)	(321,029,973)	(143,451,655)	(134,852,138)
	136,654,636	139,641,328	35,455,371	38,821,893
	(269,068,819)	(181,388,645)	(107,996,284)	(96,030,245)
Profit before Distribution of WPP & WF	724,621,570	561,688,637	318,734,540	203,029,318
Contribution to WPP & WF	(36,231,079)	(29,027,479)	(15,936,727)	(10,481,627)
Profit before Tax & Reserve	688,390,491	532,661,158	302,797,813	192,547,691
Income Tax (expense)/ benefits				
Current	(166,796,285)	(130,052,528)	(73,656,484)	(46,958,994)
Deferred	(4,168,381)	(3,784,061)	(1,587,218)	9,747,012
	(170,964,666)	(133,836,589)	(75,243,702)	(37,211,982)
Profit after Tax	517,425,825	398,824,569	227,554,111	155,335,709
Other comprehensive income				
Unrealized Gain/(Loss)	1,487,100	18,860,950	(8,953,481)	6,603,229
Total comprehensive income	518,912,925	417,685,519	218,600,630	161,938,938
Basic Earning Per Share	1.58	1.28	0.69	0.50
Basic Earning Per Share Restated	-	1.22	-	0.47



Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2018 (3RD QUARTER)

				Amount in Taka	
	Share Capital	Share Premium	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as at July 01, 2017	3,118,500,000	1,136,440,000	16,679,301	763,984,311	5,035,603,612
Unrealized Gain/(Loss)	-	-	1,487,100	-	1,487,100
Dividend (Stock)	155,925,000	-	-	(155,925,000)	-
Dividend (Cash)	-	-	-	(155,925,000)	(155,925,000)
Net profit (after tax and reserve)	-	-	-	517,425,825	517,425,825
Balance as at March 31, 2018	<u>3,274,425,000</u>	<u>1,136,440,000</u>	<u>18,166,401</u>	<u>969,560,136</u>	<u>5,398,591,537</u>
 Balance as on July 01, 2016	 3,118,500,000	 1,136,440,000	 6,962,076	 557,185,567	 4,819,087,643
Unrealized Gain/(Loss)	-	-	18,860,950	-	18,860,950
Dividend (Stock)	-	-	-	(374,220,000)	(374,220,000)
Dividend (Cash)	-	-	-	-	-
Net profit (after tax and reserve)	-	-	-	398,824,569	398,824,569
Balance as at March 31, 2017	<u>3,118,500,000</u>	<u>1,136,440,000</u>	<u>25,823,026</u>	<u>581,790,136</u>	<u>4,862,553,162</u>



Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2018 (3RD QUARTER)

01 July 2017 to 31 March 2018	01 July 2016 to 31 March 2017
Taka	Taka

CASH FLOW FROM OPERATING ACTIVITIES

Collection from sales and other income	7,239,538,464	5,104,938,750
Cash Payments to suppliers, employees and expenses	(7,135,858,866)	(4,328,224,763)
Net cash inflow / (outflow) from Operating Activities	103,679,598	776,713,987

CASH FLOW FROM INVESTING ACTIVITIES

Acquisition of Property, plant and equipment	(57,591,423)	(27,578,248)
Sale proceeds of property, plant and equipment	530,000	-
Capital work-in-progress	(4,811,342,552)	(2,114,636,269)
Investment	3,693,888	(41,966,325)
Intangible Asset	(360,475)	-
Dividend Income from Investment into Shares	1,200,802	2,538,905
Short Term Investment	583,612,060	(984,337,748)
Net cash inflow / (outflow) from Investing Activities	(4,280,257,700)	(3,165,979,685)

CASH FLOW FROM FINANCING ACTIVITIES

Short Term Loan	1,137,349,975	407,805,459
Long Term Loan	3,536,412,845	1,600,446,181
Lease Obligation	(14,590,130)	(6,695,485)
Cash Dividend Paid	(132,691,605)	(373,110,568)
Finance Costs	(389,322,946)	(321,029,973)
Net cash inflow / (outflow) from Financing Activities	4,137,158,139	1,307,415,614

Net increase in cash & cash equivalents	(39,419,962)	(1,081,850,084)
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Cash and cash equivalents at the beginning	311,332,457	2,631,352,732
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Cash and cash equivalents at the end	271,912,495	1,549,502,648
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OPERATING CASH FLOW PER SHARE	0.32	2.37
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Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman