



GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 DECEMBER 2017

	31 December 2017 Taka	30 June 2017 Taka
ASSETS		
NON CURRENT ASSETS	6,252,662,098	4,746,153,926
Property, Plant and Equipment	1,623,876,808	1,645,280,683
Capital Work-in-Progress	4,235,016,492	2,735,692,870
Intangible Asset	1,260,451	999,000
Investment	392,508,347	364,181,373
CURRENT ASSETS	9,032,893,383	8,120,052,898
Short Term Investment	2,324,993,471	2,443,736,696
Advances, Deposits and Prepayments	1,722,158,034	1,110,464,916
Inventories	3,022,585,248	2,454,596,463
Trade Receivables	1,822,957,454	1,799,922,366
Cash and Cash Equivalents	140,199,176	311,332,457
TOTAL ASSETS	15,285,555,481	12,866,206,824
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	5,179,990,908	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	27,119,883	16,679,301
Retained Earnings	742,006,025	763,984,311
NON CURRENT LIABILITIES	3,247,273,636	1,948,609,409
Long Term Loan	3,032,051,102	1,720,967,205
Finance Lease Obligations	86,163,269	101,164,102
Deferred Tax Liability	129,059,265	126,478,102
CURRENT LIABILITIES AND PROVISIONS	6,858,290,937	5,881,993,803
Current Portion of Long Term Loan	140,317,473	60,340,400
Current Portion of Finance Lease Obligations	29,670,275	22,001,232
Short Term Borrowings	5,548,089,325	4,971,423,126
Creditors and Accruals	863,691,132	644,846,114
Provision for Tax	276,522,732	183,382,931
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES	15,285,555,481	12,866,206,824
NET ASSET VALUE PER SHARE	15.82	16.15


Chief Financial Officer

 
Company Secretary Director

 
Managing Director Chairman

GPH ISPAT LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR ENDED 31 DECEMBER 2017

	01 July 2017 to 31 December 2017 Taka	01 July 2016 to 31 December 2016 Taka	01 October 2017 to 31 December 2017 Taka	01 October 2016 to 31 December 2016 Taka
Net Revenue	4,230,226,100	3,681,566,582	2,147,394,001	1,837,084,751
Cost of Sales	(3,511,003,639)	(3,090,204,986)	(1,771,710,602)	(1,521,179,638)
Gross Profit	719,222,461	591,361,595	375,683,399	315,905,112
Operating Expenses				
Administrative Expenses	(68,771,025)	(64,033,044)	(33,751,883)	(30,809,483)
Selling and Distribution Expenses	(83,491,871)	(83,310,833)	(45,146,280)	(47,335,976)
	(152,262,896)	(147,343,877)	(78,898,163)	(78,145,459)
Operating Profit	566,959,565	444,017,719	296,785,236	237,759,653
Financial Expenses	(262,271,800)	(200,186,335)	(132,906,425)	(94,315,168)
Non-Operating Income	101,199,265	114,827,935	49,358,032	66,885,537
	(161,072,535)	(85,358,400)	(83,548,393)	(27,429,631)
Profit before Distribution of WPP & WF	405,887,030	358,659,319	213,236,843	210,330,021
Contribution to WPP & WF	(20,294,352)	(18,545,852)	(10,661,842)	(10,678,606)
Profit before Tax & Reserve	385,592,678	340,113,467	202,575,001	199,651,415
Income Tax (expense)/ benefits				
Current	(93,139,801)	(83,093,536)	(48,713,238)	(48,906,638)
Deferred	(2,581,163)	(13,531,073)	(1,444,528)	(12,179,492)
	(95,720,964)	(96,624,609)	(50,157,766)	(61,086,130)
Profit after Tax	289,871,714	243,488,858	152,417,235	138,565,285
Other comprehensive income				
Unrealized Gain/(Loss)	10,440,582	12,257,721	114,412	3,242,103
Total comprehensive income	300,312,296	255,746,579	152,531,647	141,807,388
Basic Earning Per Share	0.89	0.78	0.47	0.44
Basic Earning Per Share Restated	-	0.74	-	0.42


Chief Financial Officer

 
Company Secretary Director


Managing Director


Chairman

GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED 31 DECEMBER 2017

	Share Capital	Share Premium	Unrealized Gain/(Loss)	Retained Earnings	Amount in Taka 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)	-	-	10,440,582	-	10,440,582
Dividend (Stock)	155,925,000	-	-	(155,925,000)	-
Dividend (Cash)	-	-	-	(155,925,000)	(155,925,000)
Net profit (after tax and reserve)	-	-	-	289,871,714	289,871,714
Balance as at December 31, 2017	3,274,425,000	1,136,440,000	27,119,883	742,006,025	5,179,990,908
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)	-	-	12,257,721	-	12,257,721
Dividend (Stock)	-	-	-	-	-
Dividend (Cash)	-	-	-	-	-
Net profit (after tax and reserve)	-	-	-	243,488,858	243,488,858
Balance as at December 31, 2016	3,118,500,000	1,136,440,000	19,219,797	800,674,424	5,074,834,221


Chief Financial Officer


Company Secretary


Director




Managing Director


Chairman

GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED 31 DECEMBER 2017

	01 July 2017 to 31 December 2017	01 July 2016 to 31 December 2016
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from sales and other income	4,352,185,396	3,359,042,303
Cash Payments to suppliers, employees and expenses	(4,636,351,967)	(3,032,300,665)
Net cash inflow / (outflow) from Operating Activities	(284,166,571)	326,741,638
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, plant and equipment	(31,598,052)	(17,340,855)
Capital work-in-progress	(1,499,323,621)	(2,003,332,024)
Investment	(28,326,974)	(27,565,650)
Intangible Asset	(360,475)	-
Dividend Income from Investment into Shares	598,192	1,324,868
Short Term Investment	118,743,225	(1,085,385,919)
Net cash inflow / (outflow) from Investing Activities	(1,440,267,705)	(3,132,299,579)
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	576,666,198	353,164,122
Long Term Loan	1,391,060,969	1,671,747,473
Lease Obligation	(7,331,789)	(2,722,803)
Cash Dividend Paid	(155,927,867)	(9,430)
Finance Costs	(251,166,516)	(205,043,534)
Net cash inflow / (outflow) from Financing Activities	1,553,300,995	1,817,135,829
Net increase in cash & cash equivalents	(171,133,281)	(988,422,113)
Cash and cash equivalents at the beginning	311,332,457	2,631,352,732
Cash and cash equivalents at the end	140,199,176	1,642,930,619
OPERATING CASH FLOW PER SHARE	(0.87)	1.00


Chief Financial Officer

 
Company Secretary **Director**

 
Managing Director **Chairman**