

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


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


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

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		
Number of Shares used to compute NOCF	1.17	0.32
	<hr/> 327,442,500	<hr/> 327,442,500


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman