

GPH ISPAT LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 MARCH 2019 (3RD QUARTER)

	31 March 2019 Taka	30 June 2018 Taka
ASSETS		
NON CURRENT ASSETS	20,583,126,140	14,093,479,693
Property, Plant and Equipment	2,351,451,397	2,433,275,880
Capital Work-in-Progress	17,827,826,357	11,285,676,865
Intangible Asset	1,015,895	1,164,431
Investment	402,832,491	373,362,517
CURRENT ASSETS	7,560,157,946	8,600,764,720
Short Term Investment	584,806,385	1,886,025,036
Advances, Deposits and Prepayments	1,701,446,498	1,993,941,113
Inventories	2,790,881,479	2,862,785,186
Trade Receivables	2,442,777,024	1,633,664,201
Cash and Cash Equivalents	40,246,560	224,349,184
TOTAL ASSETS	28,143,284,086	22,694,244,413
EQUITY AND LIABILITIES		
SHAREHOLDERS' EQUITY	6,093,800,718	5,528,937,420
Share Capital	3,601,867,500	3,274,425,000
Share Premium	1,136,440,000	1,136,440,000
Unrealized Gain/ (Loss) on tradeable securities	23,452,857	22,350,684
Retained Earnings	1,332,040,361	1,095,721,736
NON CURRENT LIABILITIES	13,234,010,690	8,588,537,548
Long Term Loan	12,995,685,564	8,359,030,241
Finance Lease Obligations	72,507,292	75,413,042
Deferred Tax Liability	165,817,834	154,094,265
CURRENT LIABILITIES AND PROVISIONS	8,815,472,678	8,576,769,445
Current Portion of Long Term Loan	366,443,119	280,862,291
Current Portion of Finance Lease Obligations	26,343,456	25,931,192
Short Term Borrowings	7,649,055,956	7,254,491,296
Creditors and Accruals	594,725,039	841,587,359
Provision for Tax	178,905,108	173,897,307
TOTAL EQUITY AND LIABILITIES	28,143,284,086	22,694,244,413
NET ASSET VALUE PER SHARE	16.92	15.35
NUMBER OF SHARES USED TO COMPUTE NAV	360,186,750	360,186,750


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 3RD QUARTER ENDED 31 MARCH 2019

	01 July 2018 to 31 March 2019 TAKA	01 July 2017 to 31 March 2018 TAKA	01 January 2019 to 31 March 2019 TAKA	01 January 2018 to 31 March 2018 TAKA
Net Revenue	8,852,348,395	7,018,481,512	3,413,648,444	2,788,255,412
Cost of Sales	(7,344,642,003)	(5,791,528,435)	(2,810,982,437)	(2,280,524,796)
Gross Profit	1,507,706,392	1,226,953,077	602,666,007	507,730,616
Operating Expenses				
Administrative Expenses	(125,095,213)	(103,468,456)	(45,779,423)	(34,697,431)
Selling and Distribution Expenses	(159,818,774)	(129,794,232)	(66,225,463)	(46,302,361)
	(284,913,987)	(233,262,688)	(112,004,886)	(80,999,792)
Operating Profit	1,222,792,405	993,690,389	490,661,121	426,730,824
Financial Expenses	(521,786,740)	(405,723,455)	(185,373,778)	(143,451,655)
Non-Operating Income	89,568,033	136,654,636	19,513,977	35,455,371
	(432,218,707)	(269,068,819)	(165,859,801)	(107,996,284)
Profit before Distribution of WPP & WF	790,573,698	724,621,570	324,801,320	318,734,540
Contribution to WPP & WF	(39,528,685)	(36,231,079)	(16,240,066)	(15,936,727)
Profit before Tax & Reserve	751,045,013	688,390,491	308,561,254	302,797,813
Income Tax (expense)/ benefits				
Current	(175,560,319)	(166,796,285)	(72,207,731)	(73,656,484)
Deferred	(11,723,569)	(4,168,381)	(5,765,490)	(1,587,218)
	(187,283,888)	(170,964,666)	(77,973,221)	(75,243,702)
Profit after Tax	563,761,125	517,425,825	230,588,033	227,554,111
Other comprehensive income				
Unrealized Gain/(Loss)	1,102,173	1,487,100	(733,044)	(8,953,481)
Total comprehensive income	564,863,298	518,912,925	229,854,989	218,600,630
Basic Earning Per Share	1.57	1.44	0.64	0.63
Number of Shares used to compute EPS	360,186,750	360,186,750	360,186,750	360,186,750


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GPH ISPAT LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 3RD QUARTER ENDED 31 MARCH 2019

					Amount in Taka
	Share Capital	Share Premium	Unrealized Gain/(Loss)	Retained Earnings	Total Equity
Balance as at July 01, 2018	3,274,425,000	1,136,440,000	22,350,684	1,095,721,736	5,528,937,420
Unrealized Gain/(Loss)	-	-	1,102,173	-	1,102,173
Dividend (Stock)	327,442,500	-	-	(327,442,500)	-
Dividend (Cash)	-	-	-	-	-
Net profit (after tax and reserve)	-	-	-	563,761,125	563,761,125
Balance as at March 31, 2019	3,601,867,500	1,136,440,000	23,452,857	1,332,040,361	6,093,800,718
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	3,274,425,000	1,136,440,000	18,166,401	969,560,136	5,398,591,537


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GPH ISPAT LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE 3RD QUARTER ENDED 31 MARCH 2019

	01 July 2018 to 31 March 2019	01 July 2017 to 31 March 2018
	Taka	Taka
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from sales and other income	7,908,145,084	7,239,538,464
Cash Payments to suppliers, employees and expenses	(7,363,441,674)	(7,135,858,866)
Net cash inflow / (outflow) from Operating Activities	544,703,410	103,679,598
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Property, plant and equipment	(47,017,344)	(57,591,423)
Sale proceeds of property, plant and equipment	-	530,000
Capital work-in-progress	(6,542,149,492)	(4,811,342,552)
Investment	(29,469,974)	3,693,888
Intangible Asset	-	(360,475)
Dividend Income from Investment into Shares	242,720	1,200,802
Short Term Investment	1,301,218,651	583,612,060
Net cash inflow / (outflow) from Investing Activities	(5,317,175,439)	(4,280,257,700)
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	394,564,660	1,137,349,976
Long Term Loan	4,722,236,151	3,536,412,845
Lease Obligation	(2,493,486)	(14,590,130)
Cash Dividend Paid	(10,529)	(132,691,605)
Finance Costs	(525,927,391)	(389,322,946)
Net cash inflow / (outflow) from Financing Activities	4,588,369,405	4,137,158,140
Net increase in cash & cash equivalents	(184,102,624)	(39,419,962)
Cash and cash equivalents at the beginning	224,349,184	311,332,457
Cash and cash equivalents at the end	40,246,560	271,912,495
OPERATING CASH FLOW PER SHARE	1.51	0.29
Number of Shares used to compute NOCF	360,186,750	360,186,750


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