

GENERATION NEXT FASHIONS LIMITED
Statement of Financial Position (Un-audited)
As at June 30, 2015

Particulars	Notes	Amount in Taka	
		30.06.2015	31.12.2014
A. NON-CURRENT ASSETS		3,188,445,937	3,095,641,474
Property, Plant & Equipment	16	2,018,004,434	2,029,134,900
Capital Works-in-Progress	17	1,158,873,225	1,053,285,685
Right Issue Expenses	18	11,568,278	13,220,889
B. CURRENT ASSETS		2,400,198,788	2,317,951,416
Inventories	19	859,646,282	759,643,226
Accounts Receivable	20	871,334,776	790,442,582
Advances, Deposits and Pre-Payments	21	142,163,796	131,577,378
Cash & Cash Equivalents	22	527,053,935	636,288,230
C. CURRENT LIABILITIES & PROVISIONS		767,908,588	810,526,813
Accounts & Other Payables	23	13,867,252	13,475,912
Accrued Expenses	24	197,520,954	174,984,075
Bank Overdraft	25	44,935,306	44,495,303
Short Term Bank Credits	26	365,339,877	401,189,329
Deferred L/C Liabilities	27	35,859,180	50,892,003
Share Money Refundable	28	2,410,174	2,467,360
Current Maturity of Long Term Loans	29	107,975,845	123,022,831
D. NET CURRENT ASSETS (B-C)		1,632,290,200	1,507,424,603
E. NET ASSETS (A+D)		4,820,736,137	4,603,066,077
F. SHAREHOLDERS' EQUITY		4,806,641,065	4,541,610,790
Share Capital	30	3,718,817,100	3,233,754,000
Share Premium		250,000,000	250,000,000
Revaluation Surplus	31	438,996,293	443,603,218
Retained Earnings	32	398,827,672	614,253,572
G. LONG TERM LOAN	33	14,095,073	61,455,287
H. LIABILITIES & SHAREHOLDERS' EQUITY (F+G)		4,820,736,137	4,603,066,077
Net Assets Value Per Share (NAVPS)		12.93	12.21

The annexed notes form an integral part of these financial statements.



Managing Director



Chief Executive Officer



GENERATION NEXT FASHIONS LIMITED
Statement of Comprehensive Income (Un-audited)
For the period from January 01, 2015 to June 30, 2015

Particulars	Notes	Amount in Taka			
		01.01.2015 to 30.06.2015	01.01.2014 to 30.06.2014	01.04.2015 to 30.06.2015	01.04.2014 to 30.06.2014
Sales Revenue	34	1,478,736,389	1,387,564,579	675,723,942	730,068,692
Less: Cost of Goods Sold	35	1,101,196,459	970,615,394	518,955,987	511,048,084
Gross Profit		377,539,930	416,949,185	156,767,955	219,020,608
Less: Administrative & Selling Expenses	36	73,681,360	64,979,886	38,404,851	38,758,358
Operating Profit		303,858,570	351,969,299	118,363,104	180,262,250
Add: Other Income	37	41,288,099	20,781,143	19,456,231	10,212,767
		345,146,669	372,750,442	137,819,335	190,475,017
Less: Financial Expenses	38	54,251,397	98,163,875	29,683,288	48,768,701
Net Profit Before Tax and WPWFs		290,895,272	274,586,567	108,136,047	141,706,316
Less: Workers' Participant/Welfare Fund		13,852,156	13,075,551	5,149,336	6,747,920
Net Profit Before Tax		277,043,116	261,511,016	102,986,711	134,958,396
Less : Provision for Income Tax	39	12,012,841	12,562,921	5,535,603	6,618,889
Net Profit After Tax		265,030,275	248,948,095	97,451,108	128,339,507
Earning Per Share (EPS)		0.71	0.67	0.26	0.35



 Managing Director



 Chief Executive Officer



GENERATION NEXT FASHIONS LIMITED
Statement of Changes in Equity (Un-audited)
For the period from January 01, 2015 to June 30, 2015

(Amount in Taka)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
For 2014					
Balance at January 01, 2014	1,687,176,000	250,000,000	528,709,485	453,170,336	2,919,055,821
Issue of Bonus Share	421,794,000	-	(421,794,000)	-	-
Issue of Rights Share	1,124,784,000	-	-	-	1,124,784,000
Depreciation on Revaluation Surplus	-	-	4,783,560	(4,783,560)	-
Net Profit for the period	-	-	248,948,095	-	248,948,095
Balance at June 30, 2014	<u>3,233,754,000</u>	<u>250,000,000</u>	<u>360,647,140</u>	<u>448,386,776</u>	<u>4,292,787,916</u>
For 2015					
Balance at January 01, 2015	3,233,754,000	250,000,000	614,253,572	443,603,218	4,541,610,790
Issue of Bonus Share	485,063,100	-	(485,063,100)	-	-
Depreciation on Revaluation Surplus	-	-	4,606,925	(4,606,925)	-
Net Profit for the period	-	-	265,030,275	-	265,030,275
Balance at June 30, 2015	<u>3,718,817,100</u>	<u>250,000,000</u>	<u>398,827,672</u>	<u>438,996,293</u>	<u>4,806,641,065</u>



 Managing Director



 Chief Executive Officer




GENERATION NEXT FASHIONS LIMITED
Statement of Cash Flow (Un-audited)
For the period from January 01, 2015 to June 30, 2015

Particulars	Amount in Taka	
	30.06.2015	30.06.2014
A. CASH FLOWS FROM OPERATING ACTIVITIES:	111,160,763	219,113,441
Cash Received from Customers	1,439,132,294	1,360,535,756
Cash Payment for Materials and Expenses	(1,319,019,451)	(1,130,583,975)
Income Tax Paid/(deducted)	(8,952,080)	(10,838,340)
B. CASH FLOWS FROM INVESTING ACTIVITIES:	(122,521,223)	(141,522,216)
Acquisition of Fixed Assets	(16,933,683)	(90,960,237)
Expenditures for Capital Work-in-Progress	(105,587,540)	(50,561,979)
C. CASH FLOWS FROM FINANCING ACTIVITIES:	(97,873,835)	567,947,323
Bank Overdraft Received/(Adjusted)	440,003	(1,595,167)
Issue of Rights Share	-	1,124,784,000
Short Term Bank Credit (Repaid)/ Received	(35,849,452)	(316,562,563)
Long Term Loan (Repaid)	(62,407,200)	(241,208,806)
Share Money (Refundable)/Received	(57,186)	2,529,859
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(109,234,295)	645,538,548
E. Cash & Cash equivalents at the beginning of the period	636,288,230	39,157,793
F. Cash & Cash equivalents at the end of the period (D+E)	527,053,935	684,696,341
Operating Cash Flow Per Share	0.30	0.59



Managing Director





Chief Executive Officer