


GENERATION NEXT FASHIONS LIMITED
Statement of Financial Position (Un-audited)
As at March 31, 2015

Particulars	Notes	Amount in Taka	
		31.03.2015	31.12.2014
A. NON-CURRENT ASSETS		3,136,576,266	3,095,641,474
Property, Plant & Equipment	16	2,017,795,998	2,029,134,900
Capital Works-in-Progress	17	1,106,385,685	1,053,285,685
Right Issue Expenses	18	12,394,583	13,220,889
B. CURRENT ASSETS		2,352,025,656	2,317,951,416
Inventories	19	799,637,758	759,643,226
Accounts Receivable	20	831,343,300	790,442,582
Advances, Deposits and Pre-Payments	21	132,014,246	131,577,378
Cash & Cash Equivalents	22	589,030,352	636,288,230
C. CURRENT LIABILITIES & PROVISIONS		755,586,342	810,526,813
Accounts & Other Payables	23	13,657,390	13,475,912
Accrued Expenses	24	189,605,710	174,984,075
Bank Overdraft	25	46,535,306	44,495,303
Short Term Bank Credits	26	338,830,133	401,189,329
Deferred L/C Liabilities	27	40,453,166	50,892,003
Share Money Refundable	28	2,419,341	2,467,360
Current Maturity of Long Term Loans	29	124,085,296	123,022,831
D. NET CURRENT ASSETS (B-C)		1,596,439,314	1,507,424,603
E. NET ASSETS (A+D)		4,733,015,580	4,603,066,077
F. SHAREHOLDERS' EQUITY		4,709,189,957	4,541,610,790
Share Capital	30	3,233,754,000	3,233,754,000
Share Premium		250,000,000	250,000,000
Revaluation Surplus	31	441,299,756	443,603,218
Retained Earnings	32	784,136,201	614,253,572
G. LONG TERM LOAN	33	23,825,623	61,455,287
II. LIABILITIES & SHAREHOLDERS' EQUITY (F+G)		4,733,015,580	4,603,066,077
Net Assets Value Per Share (NAVPS)		14.56	14.04

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 March 31, 2015

Particulars	Notes	Amount in Taka	
		31.03.2015	31.03.2014
Sales Revenue	34	803,012,447	657,495,887
Less: Cost of Goods Sold	35	582,240,472	454,329,658
Gross Profit		220,771,975	203,166,229
Less: Administrative & Selling Expenses	36	35,276,509	31,458,180
Operating Profit		185,495,466	171,708,049
Add: Other Income	37	21,831,868	10,568,376
		207,327,334	182,276,425
Less: Financial Expenses	38	24,568,109	49,395,174
Net Profit Before Tax and WPWFs		182,759,225	132,881,251
Less: Workers' Participation/Welfare Funds		8,702,820	6,327,679
Net Profit Before Tax		174,056,405	126,553,572
Less: Provision for Income Tax	39	6,477,238	5,944,032
Net Profit After Tax		167,579,167	120,609,540
Earning Per Share (EPS)	40	0.45	0.32

Managing Director

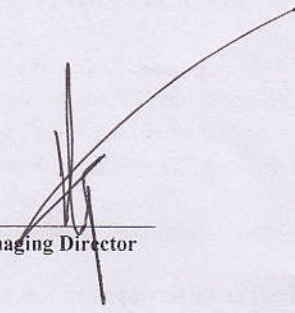
Chief Executive Officer




GENERATION NEXT FASHIONS LIMITED
Statement of Changes in Equity (Un-audited)
For the period from January 01, 2015 to March 31, 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
Depreciation on Revaluation Surplus	-	-	2,391,780	(2,391,780)	-
Net Profit for the period	-	-	120,609,540	-	120,609,540
Balance at March 31, 2014	<u>1,687,176,000</u>	<u>250,000,000</u>	<u>651,710,805</u>	<u>450,778,556</u>	<u>3,039,665,361</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
Depreciation on Revaluation Surplus	-	-	2,303,462	(2,303,462)	-
Net Profit for the period	-	-	167,579,167	-	167,579,167
Balance at March 31, 2015	<u>3,233,754,000</u>	<u>250,000,000</u>	<u>784,136,201</u>	<u>441,299,756</u>	<u>4,709,189,957</u>



 Managing Director





 Chief Executive Officer



GENERATION NEXT FASHIONS LIMITED
Statement of Cash Flow (Un-audited)
For the period from January 01, 2015 to March 31, 2015

Particulars	Amount in Taka	
	31.03.2015	31.03.2014
A. CASH FLOWS FROM OPERATING ACTIVITIES:	105,292,933	30,910,105
Cash Received from Customers	783,943,597	592,924,197
Cash Payment for Materials and Expenses	(674,176,020)	(556,936,901)
Income Tax Paid/(deducted)	(4,474,644)	(5,077,191)
B. CASH FLOWS FROM INVESTING ACTIVITIES:	(55,616,400)	(124,498,429)
Acquisition of Fixed Assets	(2,516,400)	(89,665,807)
Expenditures for Capital Work-in-Progress	(53,100,000)	(34,832,622)
C. CASH FLOWS FROM FINANCING ACTIVITIES:	(96,934,411)	73,316,257
Bank Overdraft Received	2,040,003	853,980
Short Term Bank Credit (Repaid)/ Received	(62,359,196)	104,435,382
Long Term Loan (Repaid)	(36,567,199)	(31,878,105)
Share Money Deposit (Adjusted)	(48,019)	(95,000)
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(47,257,878)	(20,272,067)
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)	589,030,352	18,885,726
Operating Cash Flow Per Share	0.28	0.08


Managing Director


Chief Executive Officer

