

GENERATION NEXT FASHIONS LIMITED
Consolidated Statement of Financial Position (Un-audited)
As at December 31, 2016

Particulars	Notes	Amount in Taka	
		31 December 2016	30 June 2016
A. NON-CURRENT ASSETS		3,587,304,211	3,593,697,285
Property, Plant & Equipment	16	2,904,791,972	2,891,657,320
Capital Works-in-Progress	17	682,512,239	702,039,965
B. CURRENT ASSETS		2,454,949,010	2,454,693,432
Inventories	18	1,049,230,863	1,069,563,556
Accounts Receivable	19	872,389,227	873,199,626
Advances, Deposits and Pre-Payments	20	172,827,033	106,764,355
Cash & Cash Equivalents	21	360,501,887	405,165,895
C. CURRENT LIABILITIES & PROVISIONS		869,238,273	1,007,659,313
Accounts & Other Payables	22	76,552,075	34,953,782
Accrued Expenses	23	310,610,576	303,777,374
Bank Overdraft	24	44,976,518	17,471,177
Short Term Bank Credits	25	342,504,499	473,964,333
Deferred L/C Liabilities	26	9,062,263	41,337,199
Share Money Refundable	27	2,372,341	2,372,341
Current Maturity of Long Term Loans	28	83,160,000	133,783,107
D. NET CURRENT ASSETS (B-C)		1,585,710,737	1,447,034,119
E. NET ASSETS (A+D)		5,173,014,948	5,040,731,404
F. SHAREHOLDERS' EQUITY		5,048,874,159	4,955,536,798
Share Capital	29	4,090,698,810	3,718,817,100
Share Premium	30	236,779,111	236,779,111
Revaluation Surplus	31	425,594,540	429,951,498
Retained Earnings	32	295,801,698	569,989,089
G. LONG TERM LOAN	33	124,140,789	85,194,606
H. LIABILITIES & SHAREHOLDERS' EQUITY (F+G)		5,173,014,948	5,040,731,404
Net Assets Value Per Share (NAVPS)		12.34	12.11

GENERATION NEXT FASHIONS LIMITED
Consolidated Statement of Comprehensive Income (Un-audited)
For the period from July 01, 2016 to December 31, 2016

Particulars	Notes	Amount in Taka			
		01.07.2016 to 31.12.2016	01.07.2015 to 31.12.2015	01.10.2016 to 31.12.2016	01.10.2015 to 31.12.2015
Sales Revenue	34	1,611,994,287	1,161,852,714	921,924,430	599,666,369
Less: Cost of Goods Sold	35	1,350,451,058	975,695,323	789,266,945	533,567,223
Gross Profit		261,543,229	186,157,391	132,657,485	66,099,146
Less: Administrative & Selling Expenses	36	124,094,485	77,589,550	75,759,251	46,957,663
Operating Profit		137,448,744	108,567,841	56,898,234	19,141,483
Add: Other Income	37	58,663,336	81,699,113	36,824,202	61,210,215
		196,112,080	190,266,954	93,722,436	80,351,698
Less: Financial Expenses	38	80,461,076	96,782,443	33,230,538	61,836,732
Net Profit Before Tax and WPWFs		115,651,004	93,484,511	60,491,898	18,514,966
Less: Workers' Participation/Welfare Funds		5,782,550	4,451,643	3,155,926	881,665
Net Profit Before Tax		109,868,454	89,032,868	57,335,971	17,633,301
Less: Provision for Income Tax	39	16,531,092	14,020,869	10,539,418	8,377,884
Net Profit After Tax		93,337,362	75,011,999	46,796,553	9,255,417
Earning Per Share (EPS)	40	0.23	0.18	0.11	0.02

GENERATION NEXT FASHIONS LIMITED
Consolidated Statement of Changes in Equity (Un-audited)
For the period from July 01, 2016 to December 31, 2016

(Amount in Taka)

For (July 01, 2016 to December 31, 2016):

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2016	3,718,817,100	236,779,111	569,989,089	429,951,498	4,955,536,798
Issue of Bonus Shares	371,881,710	-	(371,881,710)	-	-
Depreciation on Revaluation Surplus	-	-	4,356,958	(4,356,958)	-
Net Profit (July '16 to December '16)	-	-	93,337,362	-	93,337,362
Balance at December 31, 2016	4,090,698,810	236,779,111	295,801,699	425,594,540	5,048,874,160

For (July 01, 2015 to December 31, 2015):

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2015	3,718,817,100	250,000,000	398,827,673	438,996,293	4,806,641,066
Depreciation on Revaluation Surplus	-	-	4,606,925	(4,606,925)	-
Net Profit (July to Dec 15)	-	-	75,011,996	-	75,011,996
Rights Issue Expenses Written Off	-	(13,220,889)	-	-	(13,220,889)
Balance at December 31, 2015	3,718,817,100	236,779,111	478,446,594	434,389,369	4,868,432,174

GENERATION NEXT FASHIONS LIMITED
Consolidated Statement of Cash Flows (Un-audited)
For the period from July 01, 2016 to December 31, 2016

Particulars	Amount in Taka	
	01.07.2016 to 31.12.2016	01.07.2015 to 31.12.2015
A. CASH FLOWS FROM OPERATING ACTIVITIES:	103,848,053	14,945,776
Cash Received from Customers and Other Income	1,671,468,022	1,125,908,360
Cash Paid for Materials, Expenses and Services	(1,554,371,490)	(1,102,191,527)
Income Tax Paid/(Deducted)	(13,248,479)	(8,771,057)
B. CASH FLOWS FROM INVESTING ACTIVITIES:	(32,880,644)	(100,803,788)
Acquisition of Fixed Assets	(52,408,370)	(176,574,010)
Expenditures for Capital Work-in-Progress	19,527,726	75,770,222
C. CASH FLOWS FROM FINANCING ACTIVITIES:	(115,631,417)	83,533,961
Bank Overdraft Received/(Repaid)	27,505,341	1,521,372
Short Term Bank Credit Received/(Repaid)	(131,459,834)	116,679,321
Long Term Loan (Repaid)	(11,676,924)	(34,696,413)
Share Money Deposit (Refunded)/Adjusted	-	29,681
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(44,664,008)	(2,324,050)
E. Cash & Cash equivalents at the beginning of the year	405,165,895	527,053,935
F. Cash & Cash equivalents at the end of the year (D+E)	360,501,887	524,729,885
Operating Cash Flow Per Share	0.25	0.04

Sd/-
Tauhidul Islam Chaudhury
Chairman

Sd/-
Rajiv Sethi
Managing Director

Sd/-
Mark Niranjana Chowdhury
Chief Finance Officer

Sd/-
Mohammed Shahjahan
Company Secretary