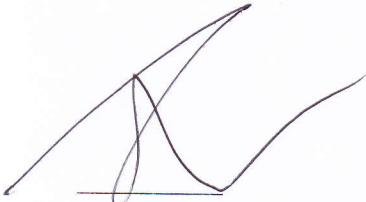
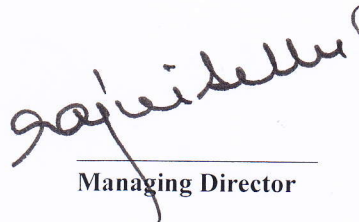
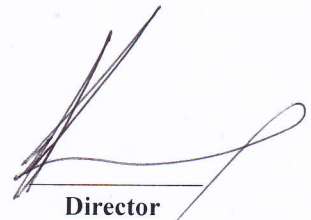


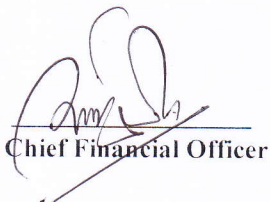
**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
**As at December 31, 2021**

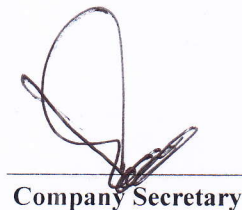
Particulars	Notes	Amount in Taka	
		31.12.2021	30.06.2021
<b>A. NON-CURRENT ASSETS</b>		<b>4,633,564,980</b>	<b>4,689,532,477</b>
Property, Plant & Equipment	Annexure-1	4,288,343,891	4,344,984,677
Capital Works-in-Progress	04	345,221,089	344,547,800
<b>B. CURRENT ASSETS</b>		<b>4,895,913,481</b>	<b>4,759,208,393</b>
Inventories	05	2,841,138,262	2,803,226,438
Accounts Receivable	06	1,746,941,697	1,669,557,088
Advances, Deposits and Pre-Payments	07	190,228,340	181,809,030
Cash & Cash Equivalents	08	117,605,182	104,615,837
<b>C. CURRENT LIABILITIES &amp; PROVISIONS</b>		<b>1,829,786,802</b>	<b>1,853,201,164</b>
Accounts & Other Payables	09	54,900,892	60,964,440
Accrued Expenses	10	536,562,690	492,687,037
Bank Overdraft	11	48,949,954	46,736,838
Short Term Bank Credits	12	658,827,208	675,096,273
Accepted Liabilities/ Deferred L/C Liabilities	13	78,241,103	62,718,592
Refundable IPO/Unclaimed Dividend Account	14	2,710,114	2,711,264
Current Maturity of Long Term Loans	15	449,594,841	512,286,720
<b>D. NET CURRENT ASSETS (B-C)</b>		<b>3,066,126,678</b>	<b>2,906,007,229</b>
<b>E. NET ASSETS (A+D)</b>		<b>7,699,691,659</b>	<b>7,595,539,706</b>
<b>F. SHAREHOLDERS' EQUITY</b>		<b>5,887,504,282</b>	<b>5,892,743,575</b>
Share Capital	16	4,949,745,550	4,949,745,550
Share Premium		236,779,111	236,779,111
Revaluation Surplus	17	385,788,749	389,418,045
Retained Earnings	18	315,190,872	316,800,868
<b>G. LONG TERM LOAN</b>	19	<b>1,812,187,377</b>	<b>1,702,796,132</b>
<b>H. LIABILITIES &amp; SHAREHOLDERS' EQUITY (F+G)</b>		<b>7,699,691,659</b>	<b>7,595,539,706</b>
Net Assets Value Per Share (NAVPS)- (Previous Period Restated)		<b>11.89</b>	<b>11.91</b>

  
 Chairman

  
 Managing Director

  
 Director

  
 Chief Financial Officer

  
 Company Secretary

**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the period from July 01, 2021 to December 31, 2021**

Particulars	Notes	Amount in Taka			
		01.07.2021 to 31.12.2021	01.07.2020 to 31.12.2020	01.10.2021 to 31.12.2021	01.10.2020 to 31.12.2020
Sales Revenue	20	1,486,596,100	1,395,729,403	822,007,471	732,937,083
Less: Cost of Goods Sold	21	1,244,337,907	1,146,369,625	686,604,887	598,142,595
<b>Gross Profit</b>		<b>242,258,193</b>	<b>249,359,778</b>	<b>135,402,584</b>	<b>134,794,488</b>
Less: Administrative & Selling Expenses	22	163,955,589	174,223,535	74,551,620	70,617,139
<b>Operating Profit</b>		<b>78,302,605</b>	<b>75,136,243</b>	<b>60,850,964</b>	<b>64,177,349</b>
Add: Other Income	23	67,602,950	41,630,695	28,361,298	12,545,016
		145,905,555	116,766,938	89,212,262	76,722,365
Less: Financial Expenses	24	118,004,593	116,489,889	50,181,665	55,690,921
<b>Net Profit Before Tax and WPFs</b>		<b>27,900,962</b>	<b>277,049</b>	<b>39,030,597</b>	<b>21,031,444</b>
Less: Workers' Participation/Welfare Funds/ Central Fund (RMG Sector)	25	445,979	406,157	246,602	207,320
<b>Net Profit Before Tax</b>		<b>27,454,983</b>	<b>(129,108)</b>	<b>38,783,995</b>	<b>20,824,124</b>
		32,694,276	27,631,559	16,837,493	8,649,707
Less: Current Year Tax Expenditure	26	13,275,801	6,522,302	7,376,059	(1,925,662)
Deferred Tax Expenditure	27	19,418,475	21,109,257	9,461,434	10,575,369
<b>Net Profit After Tax</b>		<b>(5,239,293)</b>	<b>(27,760,667)</b>	<b>21,946,502</b>	<b>12,174,417</b>
<b>Other Comprehensive Income for this year</b>					
DTI on Depreciation of Revalued Assets	35	435,516	451,509	217,758	225,754
		435,516	451,509	217,758	225,754
		(4,803,777)	(27,309,158)	22,164,260	12,400,171
<b>Earning Per Share (EPS) (Previous period restated)</b>	28	<b>(0.01)</b>	<b>(0.06)</b>	<b>0.04</b>	<b>0.02</b>

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary

**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Changes in Equity (Un-audited)**  
**For the period from July 01, 2021 to December 31, 2021**

(Amount in Taka)

For ( July 01, 2021 to December 31, 2021):

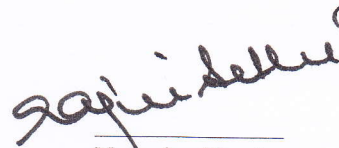
Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2021	4,949,745,550	236,779,111	316,800,868	389,418,045	5,892,743,575
Depreciation on Revaluation Surplus	-	-	-	(3,629,296)	(3,629,296)
Depreciation on Revaluation Surplus (Net of Tax)	-	-	3,193,781	-	3,193,781
Other Comprehensive Income	-	-	435,516	-	435,516
Net Profit (July '21 to December '21)	-	-	(5,239,293)	-	(5,239,293)
<b>Balance at December 31, 2021</b>	<b>4,949,745,550</b>	<b>236,779,111</b>	<b>315,190,872</b>	<b>385,788,749</b>	<b>5,887,504,282</b>


For ( July 01, 2020 to December 31, 2020):

(Amount in Taka)

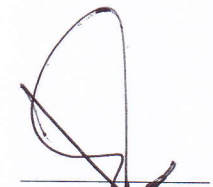
Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2020	4,949,745,550	236,779,111	305,956,016	396,943,196	5,889,423,873
Depreciation on Revaluation Surplus	-	-	3,762,575	(3,762,575)	-
Net Profit (July '20 to December '20)	-	-	(27,760,667)	-	(27,760,667)
<b>Balance at December 31, 2020</b>	<b>4,949,745,550</b>	<b>236,779,111</b>	<b>281,957,924</b>	<b>393,180,621</b>	<b>5,861,663,206</b>

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer


  
Company Secretary




**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
For the period from July 01, 2021 to December 31, 2021


Particulars	Notes	Amount in Taka	
		01.07.2021 to 31.12.2021	01.07.2020 to 31.12.2020
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		<b>(14,504,986)</b>	<b>204,700,734</b>
Received from Customers and Other Income	32	1,408,742,749	1,456,513,097
Received from Other Income		67,602,950	41,630,695
Paid Suppliers	33	(826,158,835)	(645,891,658)
Paid for Operating Expenses	34	(654,128,312)	(638,151,730)
Income Tax Paid/(Deducted)		(10,563,539)	(9,399,671)
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>		<b>(3,383,414)</b>	<b>(15,640,243)</b>
Acquisition of Fixed Assets		(2,710,125)	(14,907,243)
Expenditures for Capital Work-in-Progress		(673,289)	(733,000)
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>		<b>32,642,268</b>	<b>158,779,853</b>
Bank Overdraft Received/(Repaid)		2,213,116	(7,935,410)
Short Term Bank Credit Received/(Repaid)		(16,269,065)	96,328,976
Long Term Loan (Repaid)		46,699,366	70,386,287
Share Money Deposit (Refunded)/Adjusted		(1,150)	-
<b>D. Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>		<b>14,753,868</b>	<b>347,840,344</b>
<b>E. Cash &amp; Cash equivalents at the beginning of the year</b>		<b>104,615,837</b>	<b>136,907,468</b>
<b>F. Effect of foreign exchange rate change on cash and cash equivalent</b>		<b>(1,764,523)</b>	<b>(1,682,546)</b>
<b>G. Cash &amp; Cash equivalents at the end of the year (D+E+F)</b>		<b>117,605,182</b>	<b>483,065,267</b>
<b>Operating Cash Flow Per Share (Previous Period Restated)</b>	<b>30</b>	<b>(0.03)</b>	<b>0.41</b>

  
Chairman

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary