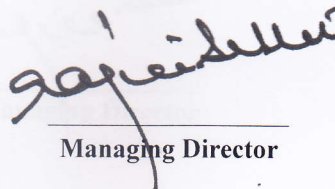


**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
**As at December 31, 2022**

Particulars	Notes	Amount in Taka	
		31.12.2022	30.06.2022
<b>A. NON-CURRENT ASSETS</b>		<b>4,528,057,591</b>	<b>4,578,306,881</b>
Property, Plant & Equipment	Annexure-1 04	4,182,377,152	4,233,299,731
Capital Works-in-Progress		345,680,439	345,007,150
<b>B. CURRENT ASSETS</b>		<b>5,607,520,867</b>	<b>5,166,576,545</b>
Inventories	05	2,808,739,285	2,878,819,750
Accounts Receivable	06	1,813,571,794	1,777,616,161
Advances, Deposits and Pre-Payments	07	240,454,260	209,518,531
Cash & Cash Equivalents	08	744,755,528	300,622,103
<b>C. CURRENT LIABILITIES &amp; PROVISIONS</b>		<b>2,095,468,048</b>	<b>2,021,110,043</b>
Accounts & Other Payables	09	111,504,783	99,145,292
Accrued Expenses	10	611,041,992	555,849,833
Bank Overdraft	11	45,863,294	46,753,444
Short Term Bank Credits	12	655,747,274	742,768,071
Accepted Liabilities/ Deferred L/C Liabilities	13	76,463,900	54,938,508
Refundable IPO/Unclaimed Dividend Account	14	264,512	2,734,808
Dividend Payable	15	49,497,456	-
Current Maturity of Long Term Loans	16	545,084,837	518,920,087
<b>D. NET CURRENT ASSETS (B-C)</b>		<b>3,512,052,819</b>	<b>3,145,466,502</b>
<b>E. NET ASSETS (A+D)</b>		<b>8,040,110,410</b>	<b>7,723,773,384</b>
<b>F. SHAREHOLDERS' EQUITY</b>		<b>5,859,771,062</b>	<b>5,897,470,428</b>
Share Capital	17	4,949,745,550	4,949,745,550
Share Premium		236,779,111	236,779,111
Revaluation Surplus	18	378,657,868	382,159,453
Retained Earnings	19	294,588,533	328,786,314
<b>G. LONG TERM LOAN</b>	20	<b>2,180,339,348</b>	<b>1,826,302,955</b>
<b>H. LIABILITIES &amp; SHAREHOLDERS' EQUITY (F+G)</b>		<b>8,040,110,410</b>	<b>7,723,773,384</b>
Net Assets Value Per Share (NAVPS)- (Previous Period Restated)		<b>11.84</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 01 July, 2022 to 31 December, 2022**

Particulars	Notes	Amount in Taka			
		01.07.2022 to 31.12.2022	01.07.2021 to 31.12.2021	01.10.2022 to 31.12.2022	01.10.2021 to 31.12.2021
Sales Revenue	21	3,105,648,224	1,486,596,100	1,744,157,472	822,007,471
Less: Cost of Goods Sold	22	2,731,930,860	1,244,337,907	1,560,000,152	686,604,887
Gross Profit		373,717,364	242,258,193	184,157,320	135,402,584
Less: Administrative & Selling Expenses	23	196,448,813	163,955,589	82,438,267	74,551,620
Operating Profit		177,268,551	78,302,605	101,719,053	60,850,964
Add: Other Income	24	44,515,306	67,602,950	30,479,438	28,361,298
		221,783,857	145,905,555	132,198,491	89,212,262
Less: Financial Expenses	25	159,075,078	118,004,593	81,847,797	50,181,665
Net Profit Before Tax and WPWFs		62,708,779	27,900,962	50,350,694	39,030,597
Less: Workers' Participation/Welfare Funds/ Central Fund (RMG Sector)	26	931,694	445,979	523,247	246,602
Net Profit Before Tax		61,777,084	27,454,983	49,827,447	38,783,995
		49,978,994	32,694,276	34,151,852	16,837,493
Less: Current Year Tax Expenditure	27	35,736,804	13,275,801	27,458,557	7,376,059
Deferred Tax Expenditure	28	14,242,190	19,418,475	6,693,295	9,461,434
Net Profit After Tax		11,798,090	(5,239,293)	15,675,595	21,946,502
<b>Other Comprehensive Income for this year</b>					
DTI on Depreciation of Revalued Assets	36	420,190	435,516	210,095	217,758
		420,190	435,516	210,095	217,758
		12,218,280	(4,803,777)	15,885,690	22,164,260
Earning Per Share (EPS) (Previous period rest)	29	0.02	(0.01)	0.03	0.04

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary



**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Changes in Equity (Un-audited)**  
**For the period from 01 July, 2022 to 31 December, 2022**

(Amount in Taka)

For ( July 01, 2022 to December 31, 2022):

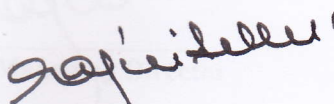
Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at 01 July , 2022	4,949,745,550	236,779,111	328,786,314	382,159,453	5,897,470,428
Depreciation on Revaluation Surplus	-	-	-	(3,501,585)	(3,501,585)
Depreciation on Revaluation Surplus (Net of Tax)	-	-	3,081,394	-	3,081,394
Cash Dividend for 2021-2022			(49,497,456)		(49,497,456)
Other Comprehensive Income	-	-	420,190	-	420,190
Net Profit (July '22 to December '22)	-	-	11,798,090	-	11,798,090
<b>Balance at 31 December, 2022</b>	<b>4,949,745,550</b>	<b>236,779,111</b>	<b>294,588,533</b>	<b>378,657,868</b>	<b>5,859,771,062</b>

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

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at 01 July, 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 31 December, 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>



Chairman



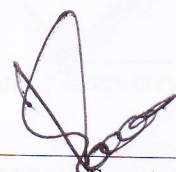
Managing Director



Director



Chief Financial Officer



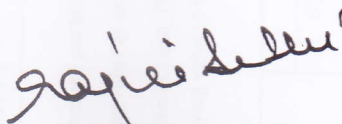
Company Secretary

**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
**For the period from 01 July, 2022 to 31 December, 2022**

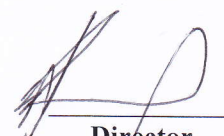
Particulars	Notes	Amount in Taka	
		01.07.2022 to 31.12.2022	01.07.2021 to 31.12.2021
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>		<b>167,149,233</b>	<b>(14,504,986)</b>
Received from Customers and Other Income	33	3,067,528,005	1,408,742,749
Received from Other Income		44,515,306	67,602,950
Paid Suppliers	34	(1,983,797,299)	(826,158,835)
Paid for Operating Expenses	35	(925,741,293)	(654,128,312)
Income Tax Paid/(Deducted)		(35,355,485)	(10,563,539)
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>		<b>(7,073,358)</b>	<b>(3,383,414)</b>
Acquisition of Fixed Assets		(6,400,069)	(2,710,125)
Expenditures for Capital Work-in-Progress		(673,289)	(673,289)
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>		<b>289,819,899</b>	<b>32,642,268</b>
Bank Overdraft Received/(Repaid)		(890,150)	2,213,116
Short Term Bank Credit Received/(Repaid)		(87,020,797)	(16,269,065)
Long Term Loan (Repaid)		380,201,143	46,699,366
Share Money Deposit (Refunded)/Adjusted		(2,470,296)	(1,150)
<b>D. Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>		<b>449,895,775</b>	<b>14,753,868</b>
<b>E. Cash &amp; Cash equivalents at the beginning of the year</b>		<b>300,622,103</b>	<b>104,615,837</b>
<b>F. Effect of foreign exchange rate change on cash and cash equivalent</b>		<b>(5,762,350)</b>	<b>(1,764,523)</b>
<b>G. Cash &amp; Cash equivalents at the end of the year (D+E+F)</b>		<b>744,755,528</b>	<b>117,605,182</b>
<b>Operating Cash Flow Per Share (Previous Period Restated)</b>	<b>31</b>	<b>0.34</b>	<b>(0.03)</b>



Chairman



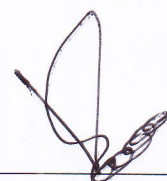
Managing Director



Director



Chief Financial Officer



Company Secretary