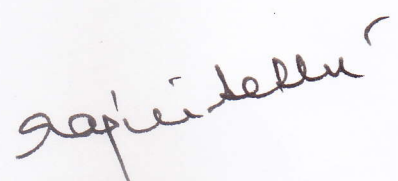


GENERATION NEXT FASHIONS LIMITED
Statement of Financial Position (Un-Audited)
As at March 31, 2020

Particulars	Notes	Amount in Taka	
		31.03.2020	30.06.2019
A. NON-CURRENT ASSETS		4,672,903,284	4,558,636,500
Property, Plant & Equipment	Annexure-1	4,235,917,419	4,264,145,243
Capital Works-in-Progress	04	436,985,865	294,491,257
B. CURRENT ASSETS		4,327,668,010	4,287,726,216
Inventories	05	2,109,788,949	1,856,873,123
Accounts Receivable	06	1,765,031,706	1,757,541,912
Advances, Deposits and Pre-Payments	07	182,079,352	152,941,823
Cash & Cash Equivalents	08	270,768,003	520,369,358
C. CURRENT LIABILITIES & PROVISIONS		1,805,886,750	1,766,007,330
Accounts & Other Payables	09	98,149,262	94,689,622
Accrued Expenses	10	515,854,450	447,189,926
Bank Overdraft	11	46,420,215	46,360,125
Short Term Bank Credits	12	783,309,173	835,973,142
Deferred L/C Liabilities	13	71,753,252	62,374,642
Share Money Refundable	14	2,665,004	2,641,876
Current Maturity of Long Term Loans	15	287,735,394	276,777,997
D. NET CURRENT ASSETS (B-C)		2,521,781,260	2,521,718,886
E. NET ASSETS (A+D)		7,194,684,544	7,080,355,386
F. SHAREHOLDERS' EQUITY		5,997,072,571	5,883,875,942
Share Capital	16	4,949,745,550	4,949,745,550
Share Premium		236,779,111	236,779,111
Revaluation Surplus	17	398,894,041	404,746,577
Retained Earnings	18	411,653,868	292,604,704
G. LONG TERM LOAN	19	1,197,611,973	1,196,479,444
H. LIABILITIES & SHAREHOLDERS' EQUITY (F+G)		7,194,684,544	7,080,355,386
Net Assets Value Per Share (NAVPS)- (Previous Period Restated)		12.12	11.89


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 2019 to 31 March, 2020

Particulars	Notes	Amount in Taka			
		01.07.2019 to 31.03.2020	01.07.2018 to 31.03.2019	01.01.2020 to 31.03.2020	01.01.2019 to 31.03.2019
Sales Revenue	20	2,915,805,862	3,607,242,358	877,042,802	1,091,328,569
Less: Cost of Goods Sold	21	2,362,235,059	2,993,907,238	788,141,667	997,638,362
Gross Profit		553,570,803	613,335,120	88,901,135	93,690,207
Less: Administrative & Selling Expenses	22	257,383,434	290,430,851	73,860,591	78,594,459
Operating Profit		296,187,369	322,904,270	15,040,544	15,095,749
Add: Other Income	23	76,529,563	99,145,949	9,850,125	34,704,850
		372,716,932	422,050,219	24,890,669	49,800,599
Less: Financial Expenses	24	193,155,477	138,114,410	65,771,245	51,250,135
Net Profit Before Tax and WPWFs		179,561,455	283,935,809	(40,880,576)	(1,449,536)
Less: WPWF & Contribution to Central Fund (RMG Sector)	25	935,519	1,008,734	332,287	353,712
Net Profit Before Tax		178,625,936	282,927,075	(41,212,863)	(1,803,248)
Less: Provision for Income Tax		65,429,308	66,808,944	19,290,544	2,656,306
Less: Current Year Tax Expenditure	26	24,643,996	16,695,082	6,667,637	(12,552,693)
Deferred Tax Expenditure	27	40,785,312	50,113,862	12,622,907	15,208,999
Net Profit After Tax		113,196,629	216,118,131	(60,503,406)	(4,459,554)
Earning Per Share (EPS)- (Previous Period Restated)	28	0.23	0.44	(0.12)	(0.01)

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 2019 to 31 March, 2020


(Amount in Taka)

For (July 01, 2019 to March 31, 2020):

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2019	4,949,745,550	236,779,111	292,604,704	404,746,577	5,883,875,942
Issue of Bonus Shares	-	-	-	-	-
Depreciation on Revaluation Surplus	-	-	5,852,536	(5,852,536)	-
Net Profit (01 July 19 to 31 March 20)	-	-	113,196,629	-	113,196,629
Balance at March 31, 2020	4,949,745,550	236,779,111	411,653,868	398,894,041	5,997,072,571

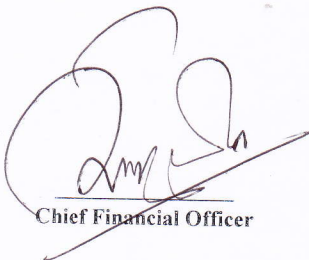
For (July 01, 2018 to March 31, 2019):

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2018	4,499,768,690	236,779,111	521,047,345	412,840,428	5,670,435,574
Issue of Bonus Shares	449,976,860	-	(449,976,860)	-	-
Depreciation on Revaluation Surplus	-	-	6,070,388	(6,070,388)	-
Net Profit (01 July 18 to 31 March 19)	-	-	216,118,131	-	216,118,131
Balance at March 31, 2019	4,949,745,550	236,779,111	293,259,003	406,770,040	5,886,553,705


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 2019 to 31 March, 2020

Particulars	Amount in Taka	
	01.07.2019 to 31.03.2020	01.07.2018 to 31.03.2019
A. CASH FLOWS FROM OPERATING ACTIVITIES:	(3,331,001)	43,256,371
Received from Customers and Other Income	2,941,099,668	3,366,799,877
Received from Other Income	43,745,963	99,145,949
Paid Suppliers	(2,602,312,635)	(3,073,267,989)
Paid for Operating Expenses	(410,733,361)	(330,293,327)
Income Tax Paid/(Deducted)	24,869,363	(19,128,139)
B. CASH FLOWS FROM INVESTING ACTIVITIES:	(203,604,322)	(69,404,132)
Acquisition of Fixed Assets	(61,109,714)	(136,687,411)
Expenditures for Capital Work-in-Progress	(142,494,608)	67,283,279
C. CASH FLOWS FROM FINANCING ACTIVITIES:	(40,490,825)	37,058,327
Bank Overdraft Received/(Repaid)	60,090	(3,889,640)
Short Term Bank Credit Received/(Repaid)	(52,663,969)	(180,930,654)
Long Term Loan (Repaid)	12,089,926	221,836,374
Share Money Deposit (Refunded)/Adjusted	23,128	42,247
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(247,426,148)	10,910,568
E. Cash & Cash equivalents at the beginning of the year	520,369,358	57,808,796
F. Effect of foreign exchange rate change on cash and cash equivalent	(2,175,207)	(3,143,508)
G. Cash & Cash equivalents at the end of the year (D+E+F)	270,768,003	65,575,856
Operating Cash Flow Per Share (Previous Period Restated)	(0.01)	0.09

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary