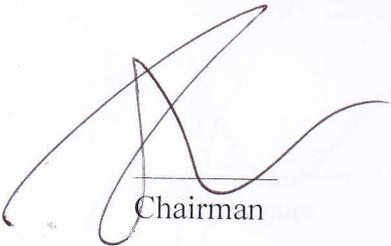
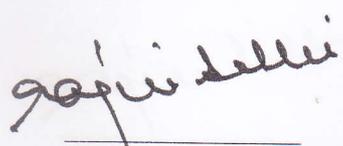
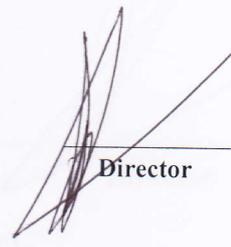


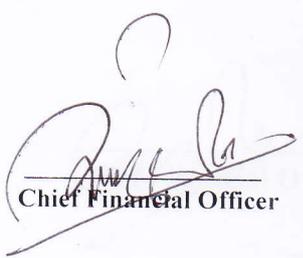
**GENERATION NEXT FASHIONS LIMITED**  
**Statement of Financial Position (Un-Audited)**  
**As at September 30, 2020**

Particulars	Notes	Amount in Taka	
		30.09.2020	30.06.2020
<b>A. NON-CURRENT ASSETS</b>		<b>4,599,983,867</b>	<b>4,625,699,275</b>
Property, Plant & Equipment	Annexure-I	4,162,998,002	4,188,713,410
Capital Works-in-Progress	04	436,985,865	436,985,865
<b>B. CURRENT ASSETS</b>		<b>4,856,662,982</b>	<b>4,601,479,769</b>
Inventories	05	2,672,758,684	2,578,734,896
Accounts Receivable	06	1,694,987,503	1,712,151,838
Advances, Deposits and Pre-Payments	07	172,539,253	173,685,566
Cash & Cash Equivalents	08	316,377,542	136,907,468
<b>C. CURRENT LIABILITIES &amp; PROVISIONS</b>		<b>1,924,346,927</b>	<b>1,695,441,827</b>
Accounts & Other Payables	09	90,559,232	72,238,084
Accrued Expenses	10	481,320,036	477,859,204
Bank Overdraft	11	47,842,301	46,775,468
Short Term Bank Credits	12	763,691,044	571,160,749
Accepted Liabilities/ Deferred L/C Liabilities	13	107,045,696	95,736,030
Share Money Refundable	14	2,682,934	2,682,934
Current Maturity of Long Term Loans	15	431,205,684	428,989,358
<b>D. NET CURRENT ASSETS (B-C)</b>		<b>2,932,316,055</b>	<b>2,906,037,942</b>
<b>E. NET ASSETS (A+D)</b>		<b>7,532,299,923</b>	<b>7,531,737,217</b>
<b>F. SHAREHOLDERS' EQUITY</b>		<b>5,849,488,789</b>	<b>5,889,423,873</b>
Share Capital	16	4,949,745,550	4,949,745,550
Share Premium		236,779,111	236,779,111
Revaluation Surplus	17	395,061,908	396,943,196
Retained Earnings	18	267,902,219	305,956,016
<b>G. LONG TERM LOAN</b>	19	<b>1,682,811,134</b>	<b>1,642,313,344</b>
<b>H. LIABILITIES &amp; SHAREHOLDERS' EQUITY (F+G)</b>		<b>7,532,299,923</b>	<b>7,531,737,217</b>
Net Assets Value Per Share (NAVPS) (Previous period restated)		<b>11.82</b>	<b>11.90</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 2020 to September 30, 2020**

Particulars	Notes	Amount in Taka	
		01.07.2020 to 30.09.2020	01.07.2019 to 30.09.2019
Sales Revenue	20	662,792,320	1,051,785,626
Less: Cost of Goods Sold	21	548,227,030	790,251,364
<b>Gross Profit</b>		<b>114,565,290</b>	<b>261,534,262</b>
Less: Administrative & Selling Expenses	22	103,606,396	97,378,496
<b>Operating Profit</b>		<b>10,958,894</b>	<b>164,155,766</b>
Add: Other Income	23	29,085,679	30,091,400
		<b>40,044,573</b>	<b>194,247,166</b>
Less: Financial Expenses	24	60,798,968	66,040,617
Net Profit Before Tax and WPWFs		<b>(20,754,395)</b>	<b>128,206,549</b>
Less: Contribution to Central Fund (RMG Sector)	25	198,838	377,172
<b>Net Profit Before Tax</b>		<b>(20,953,232)</b>	<b>127,829,377</b>
		18,981,852	28,601,927
Less: Current Year Tax Expenditure	26	8,447,964	14,653,849
Deferred Tax Expenditure	27	10,533,888	13,948,078
<b>Net Profit After Tax</b>		<b>(39,935,084)</b>	<b>99,227,450</b>
<b>Other Comprehensive Income for this year</b>			
DTI on Depreciation of Revalued Assets	37	225,755	-
		225,755	-
		<b>(39,709,330)</b>	<b>99,227,450</b>
Earning Per Share (EPS) (Previous period restated)	28	<b>(0.08)</b>	<b>0.20</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 01 July 2020 to September 30, 2020**

(Amount in Taka)

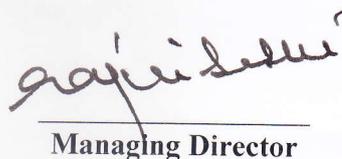
**For (01 July 2020 to 30 September 2020):**

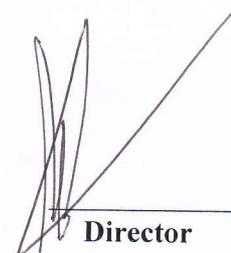
Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total
Balance at July 01, 2020	4,949,745,550	236,779,111	305,956,016	396,943,196	5,889,423,873
Depreciation on Revaluation Surplus	-	-	-	(1,881,288)	(1,881,288)
Depreciation on Revaluation Surplus	-	-	1,655,533	-	1,655,533
Other Comprehensive Income	-	-	225,755	-	225,755
Net Profit during the year	-	-	(39,935,084)	-	(39,935,084)
<b>Balance at September 30, 2020</b>	<b>4,949,745,550</b>	<b>236,779,111</b>	<b>267,902,219</b>	<b>395,061,908</b>	<b>5,849,488,789</b>

**For (01 July 2019 to 30 September 2019):**

Particulars	Share Capital	Share	Retained	Revaluation	Total
Balance at July 01, 2019	4,949,745,550	236,779,111	292,604,704	404,746,578	5,883,875,943
Depreciation on Revaluation Surplus	-	-	1,950,845	(1,950,845)	-
Net Profit during the Period	-	-	99,227,450	-	99,227,450
<b>Balance at September 30, 2019</b>	<b>4,949,745,550</b>	<b>236,779,111</b>	<b>393,782,999</b>	<b>402,795,733</b>	<b>5,983,103,393</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 2020 to September 30, 2020

Particulars	Amount in Taka	
	01.07.2020 to 30.09.2020	01.07.2019 to 30.09.2019
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>	<b>(53,026,307)</b>	<b>28,173,856</b>
Cash Received from Customers	679,847,053	882,969,966
Received from Other Income	29,085,679	30,091,400
Paid Suppliers	(410,122,435)	(728,616,946)
Paid for Operating Expenses	(347,565,246)	(141,552,247)
Income Tax Paid/(Deducted)	(4,271,358)	(14,718,318)
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>	<b>(3,067,060)</b>	<b>(3,677,060)</b>
Acquisition of Fixed Assets	(3,067,060)	(114,378,875)
Expenditures for Capital Work-in-Progress	-	110,701,815
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>	<b>236,311,244</b>	<b>63,992,359</b>
Bank Overdraft (Adjusted)/Received	1,066,833	79,829
Short Term Bank Credit (Adjusted)/Received	192,530,295	88,097,785
Long Term Loan (Adjusted)/Received	42,714,116	(24,185,255)
Share Money Deposit (Adjusted)/ Received	-	-
<b>D. Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>180,217,877</b>	<b>88,489,154</b>
<b>E. Cash &amp; Cash equivalents at the beginning of the year</b>	<b>136,907,468</b>	<b>520,369,358</b>
Effect of foreign exchange rate change on cash and cash equivalent	(747,802)	(1,009,121)
<b>F. Cash &amp; Cash equivalents at the end of the year (D+E)</b>	<b>316,377,543</b>	<b>607,849,391</b>
<i>Net Operating Cash Flow Per Share (Previous period restated)</i>	<b>(0.11)</b>	<b>0.06</b>

Chairman

Managing Director

Director

Chief Financial Officer

Company Secretary