



Certified by :

## PRICE SENSITIVE INFORMATION

### Unaudited Second Quarter (Q2) and Half-Yearly Financial Information

This is for the information of all concerned that the Board of Members of Esquire Knit Composite PLC in its 148th Board Meeting held on **Thursday, 30th January 2025 at 3:00 p.m.** at the Registered and Corporate Office has approved the **Second Quarter (Q2) and Half-Yearly Unaudited Financial Statements** of the Company for the **period ended on 31st December 2024**. The Board also disclosed the following comparative financial statements for stakeholders' information under regulation 16(2) of DSE & CSE (listing) regulations 2015.

#### 1. Comparative Statement:

Amount in Taka

|     | Second Quarter (Q2)   |          |                       |          | Half Year          |          |                    |          |
|-----|-----------------------|----------|-----------------------|----------|--------------------|----------|--------------------|----------|
|     | October-December 2024 |          | October-December 2023 |          | July-December 2024 |          | July-December 2023 |          |
|     | Consolidated          | Separate | Consolidated          | Separate | Consolidated       | Separate | Consolidated       | Separate |
| EPS | 0.28                  | 0.34     | (0.59)                | (0.39)   | 0.40               | 0.56     | (1.10)             | (0.77)   |

| NOCFPS | Consolidated             |                          | Separate                 |                          |
|--------|--------------------------|--------------------------|--------------------------|--------------------------|
|        | As at 31st December 2024 | As at 31st December 2023 | As at 31st December 2024 | As at 31st December 2023 |
|        | 3.03                     | (0.74)                   | 2.56                     | 0.05                     |

|   | As at 31st December 2024               | As at 30th June 2024 | As at 31st December 2024 | As at 30th June 2024 |
|---|--|----------------------|--------------------------|----------------------|
|   | Consolidated                           |                      | Separate                 |                      |
|   | NAV per Share with revaluation reserve | 65.59                | 65.19                    | 66.75                |
| NAV per Share without revaluation reserve | 37.87                                  | 37.47                | 39.03                    | 38.47                |

#### 2(a). Additional Information: Significant deviation in EPS, NAV and NOCFPS

The Company has also informed all concerned that the reason for significant deviation in EPS, NAV and NOCFPS is as follows (consolidated):

The Company has also reported Consolidated EPS of Tk. 0.28 Consolidated NAV per share (with revaluation reserve) of Tk. 65.59, Consolidated NAV per share (without revaluation reserve) of Tk. 37.87 and Consolidated NOCFPS of Tk. 3.03 for the period ended 31st December 2024 as against Tk. (0.59), Tk. 65.19, Tk. 37.47 and Tk. (0.74) respectively for the period ended 31st December 2023.

#### Reasons for deviation in EPS, NAVPS and NOCFPS:

EPS was Tk. (0.59) per share in the period ended on 31st December 2023 and on 31st December 2024, which is increased to Tk. 0.28 per share due to net profit during the period compared to last year's same period

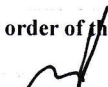
NAV with revaluation is Tk. 65.59 per share in the period ended 31st December 2024 which was Tk. 65.19 as of 30th June 2024 due to net profit. NAV without revaluation is Tk. 37.87 in the period ended 31st December 2024, which was Tk. 37.47 as of 30th June 2024. NAV without revaluation has been increased due to net profit.

In the period ended 31st December 2024, NOCFPS has increased due to positive growth of revenue and net profit compared to the same period of last year, NOCFPS has increased from Tk. (0.74) to Tk. 3.03 per share.

#### 2(b). The PSI and details of the audited financial statements (both consolidated and separate) are available on the website of the Company. The website is [www.esquireknit.com](http://www.esquireknit.com).

Thursday, Dhaka  
30th January 2025

By order of the Board

  
Md. Monir Hossain  
Company Secretary