# Third Quarter & Nine Months Financial Statement 2024-2025 (Unaudited)

### ESQUIRE KNIT COMPOSITE PLC

(Consolidated and Separate)

## Esquire Knit Composite PLC and Its Subsidiary Consolidated Statement of Financial Position

As at 31 March 2025

Danking laws	Notes	Amount is	n Taka
Particulars	Notes	31-Mar-2025	30-Jun-2024
Assets Non-Current Assets		10,856,746,472	10,866,197,777
Property, plant and equipment	4	6,213,740,424	6,431,325,208
Capital work-in-progress	5	4,633,006,047	4,424,872,568
Investment in shares	6	10,000,000	10,000,000
Current Assets		6,751,392,023	6,783,720,227
Inventories	7	3,802,968,131	3,901,772,013
Accounts receivables	8	1,835,195,498	1,719,481,830
Other receivables	9	64,851,592	71,501,406
Advance, deposit and prepayments	10	619,304,576	477,780,117
Investment	11	118,134,276	118,134,276
Cash and cash equivalents	12	310,937,950	495,050,585
TOTAL ASSETS		17,608,138,495	17,649,918,004
EQUITY & LIABILITIES			
Shareholders' Equity		8,788,168,225	8,793,489,671
Share capital	13	1,348,958,330	1,348,958,330
Non-Controlling Interest	13.01	(1,203,956)	(929,533)
Share Premium Account	14	1,086,653,150	1,086,653,150
Revaluation surplus	15	3,739,289,135	3,739,289,135
Retained earnings	16	2,614,471,566	2,619,518,589
Non Current Liabilities		2,894,175,269	2,334,070,165
Deferred Tax liabilities	17	277,561,678	280,040,513
Long term loan net of current maturity	18	2,612,465,637	2,046,970,611
Finance lease obligation net of current maturity	19	4,147,954	7,059,041
Current Liabilities		5,925,795,000	6,522,358,165
Short term loan	20	3,969,422,798	4,953,128,530
Current portion of long term loan	18	584,717,088	451,069,640
Current portion of finance lease obligation	19	23,134,660	23,809,204
Unclaimed Dividend	21	1,983,588	2,371,333
Accounts payable	22	694,425,632	564,292,624
Liabilities for expenses	23	652,111,234	527,686,834
TOTAL EQUITY & LIABILITIES		17,608,138,495	17,649,918,002
Net Asset Value (NAV) per share with revalua	tion reserve	65.15	65.19
Net Asset Value (NAV) per share without reva	luation reserve	37.43	37.47

The annexed notes form an integral part of these financial statements

Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director	<b>Chief Financial Officer</b>

Sd/-

#### **Un-Audited**

#### Esquire Knit Composite PLC and Its Subsidiary Statement of Profit or Loss and Other Comprehensive Income For the period ended 31 March 2025

	Fol	r the period ended 31	March 2025		Ei in Tales
		21 ()		Year to	Figure in Taka
	Notes	3rd Qua Jan to Mar-25	Jan to Mar-24	July-24 to March-25	July-24 to March-24
Particulars	<u> </u>	Jan to Mar-25	Jan to Mar-24	July-24 to March-25	July-24 to March-24
	201020				
Revenue	24	2,873,759,380	2,188,424,538	8,483,765,182	5,551,538,779
Less: Cost of Goods Sold	25	2,494,562,315	1,967,915,758	7,325,444,538	4,842,132,745
Gross profit		379,197,066	220,508,780	1,158,320,644	709,406,034
Less: Operating expenses	26	178,981,655	175,217,454	491,373,907	555,154,521
Gross operating profit for the year		200,215,411	45,291,326	666,946,737	154,251,513
Less: Financial expenses	27	160,691,286	112,386,380	520,769,147	348,124,218
Net operating profit for the year		39,524,125	(67,095,054)	146,177,590	(193,872,705)
Add: Non operating income	28	1,845,324	1,845,324	6,272,203	5,535,972
Profit before WPPF & WF for the year		41,369,449	(65,249,730)	152,449,793	(188,336,732)
Less: Provision for contribution to WPPF	29	394,878	**************************************	1,682,324	808,281
Profit before tax for the year		40,974,571	(65,249,730)	150,767,469	(189,145,013)
Less: Income tax expenses	10	29,424,327	8,918,467	84,549,051	33,471,695
Current Tax	30	29,557,122	10,088,924	87,253,549	34,663,575
Deferred Tax		(132,795)	(1,170,457)	(2,704,497)	(1,191,880)
Net profit after tax for the year		11,550,244	(74,168,196)	66,218,417	(222,616,708)
Add: Other comprehensive income, net of	ftax				<del>12</del> 1
Total comprehensive income		11,550,244	(74,168,196)	66,218,417	(222,616,708)
Earnings Per Share (EPS) - Basic	31.01	0.09	(0.55)	0.49	(1.65)
		-	_	-	-
C 1/		Sd/-	0.17		0.17
Sd/-			Sd/-		Sd/-
Chairman	Managi	ing Director	Director	Chief	Financial Officer
Dhaka 28 April 2025				C	Sd/- ompany Secretary

Consilidated Statement of Changes in Equity For the period ended 31 March 2025

#### Amount in Taka

Particulars	Share Capital	Share premium	Revaluation Surplus	Non- controlling interest	Retained Earnings	Total Equity
~	**************************************		1			
Balance at 01 July 2024	1,348,958,330	1,086,653,150	3,739,289,135	-	2,619,518,589	8,794,419,203
Net profit for the year	-	-	-	-	66,492,840	66,492,840
Non-controlling interest				(1,203,956)	-	(1,203,956)
Dividend paid	_	_	-	2	(71,539,863)	(71,539,863)
Balance at March31, 2025	1,348,958,330	1,086,653,150	3,739,289,135	(1,203,956)	2,614,471,566	8,788,168,225
Balance at 01 July 2023	1,348,958,330	1,086,653,150	3,739,289,135	≅	2,634,674,043	8,809,574,658
Net profit for the year		-	-	_	(67,875,158)	(67,875,158)
Non-controlling interest				(221,745)		(221,745)
Dividend paid	-	-	-	-	-	-
Balance at March 31, 24	1,348,958,330	1,086,653,150	3,739,289,135	(221,745)	2,566,798,885	8,741,477,753

28 April 2025

Consolidated Statement of Cash Flows For the period ended 31 March 2025

	Particulars	] [	A	mount ii	n Taka
		] [	31-Mar-20	)25	31-Mar-2024
	operating activities				
Cash receipts fro			8,368,05	8	5,058,087,821
Cash receipt fron				2,017	10,484,977
	liers for import of Raw materials		(4,348,98	10 22	(3,164,300,341)
Payment to other	'S		(3,060,15		(2,008,491,269)
Interest paid			(520,76		(330,442,455)
Income tax paid		Į.	(65,18		(40,360,335)
Net cash flow fr	om operating activities	29	385,87	3,016	(475,021,601)
B. Cash flows from	n investing activities				
	operty, plant and equipment	Ī	(2,16	3,420)	(25,109,948)
Investment in cap	oital work in progress		(208,13		(237, 138, 855)
Investment in sha					43,365,140
Investment in FD		l		<del></del>	
Net cash used in	investing activities		(210,29	6,899)	(218,883,663)
	n financing activities				
Dividend paid			(71,53	00 100010000000000	(70,473,773)
Receipt of Long			695,55		57,663,848
	nent) of Short Term Loan	L	(983,70		738,417,364
Net cash flow fr	om/(used in) financing activities		(359,68	8,753)	725,607,440
D. Net cash surplus	s during the year (A+B+C)		(184,11	2,636)	31,702,177
E. Cash and bank ba	alances at beginning of the year		495,05	0,585	491,816,393
	ents in exchange rates on cash held	5			(804,160)
F. Cash and bank	balances at the end of the year		310,93	7,950	522,714,410
Cash and bank	balances				97
Cash in hand			4,09	3,256	4,436,691
Cash at bank			306,84	4,694	509,038,020
Total			310,93	7,950	513,474,711
Not Operating	Cash Flow Per Share (NOCFPS)	32		2.85	(3.52)
Net Oper atting C	Lash Flow 1 et Share (NOCF1 5)	32		2.65	(5.52)
0.14	Sd/-				0.14
Sd/-			Sd/-	OI.	Sd/-
Chairman	Managing Director		Director	Cnie	ef Financial Officer
DL de					Sd/-
Dhaka 28 April 2025					Company Secretary
20 11pi ii 2020					Company Secretary

#### ESQUIRE KNIT COMPOSITE PLC AND IT'S SUBSIDIARY

Notes to the Consolidated Interim Financial Statements (Unaudited) For The 3rd Quarter Period Ended 31 March 2025

#### 01. Business Activities

Esquire Knit Composite PLC is cent percent export - oriented Company. It produces different types of Knit garments through its six units namely knitting units fabric dyeing units, printing, embroidery, industrial laundry and garments units and subsidiary too and sell the same to foreign buyers.

#### 02. Basis of preparation of the Consolidated Interim Financial Statements:

These Financial Statements (They) are the unaudited consolidated interim financial statements (hereinafter "The Consolidated Interim Financial Statements") of Esquire Knit Composite PLC and L'Esquire Limited Companies incorporated in Bangladesh under Companies Act, 1994 for the 3rd quarter period ended March 31, 2025 (hereinafter "The Interim Period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the Annual Financial Statements as on June 30, 2024, as they provide an update of previously reported information.

#### 03. Accounting Policies

The accounting policies and presentation used are consistent with those used in the Annual Financial Statements, except where noted below. Where necessary, the comparatives have been reclassified or extended from the previously reported Interim Financial Statements to take into account any presentational changes made in the Annual Financial Statements or in these Interim Financial Statements.

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the interim financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

The Company has no reportable operating segments as per requirement of IFRS-8, "Operating Segments".

There is no significant even after the end of the interim period that has to be reflected in the Consolidated Financial Statements for the interim period except.

Figures have been rounded off to the nearest Taka.

Notes to the Financial Statement

As at 31 March 2025

SL. No.	Particulars	Amount in Taka		
SL. 110.	Particulars	31-Mar-2025	30-Jun-2024	
4.00	Property, plant and equipment (A) Cost/ Revaluation		•	
	i) Freehold assets			
	Opening balance	9,433,667,374	9,408,969,897	
	Add: Addition during the year	2,163,420	24,697,477	
		9,435,830,794	9,433,667,374	
	ii) Leasehold assets			
	Opening balance	99,420,368	99,420,368	
	Add: Addition during the year	-	=	
		99,420,368	99,420,368	
	Total (A)	9,535,251,162	9,533,087,742	
	Add: Property Plant and Equipment of L'Esquire Ltd	290,300,691	280,140,656	
		9,825,551,853	9,813,228,398	
	(B) Accumulated depreciation			
	i) Freehold assets		2 000 700 707	
	Opening balance	3,219,498,706	2,943,729,605	
	Add: Charged during the year	206,826,825	275,769,100	
	"\T 1 11 11	3,426,325,531	3,219,498,706	
	ii) Leasehold assets	07.005.656	94 579 110	
	Opening balance Add: Charged during the year	97,005,656 6,213,773	84,578,110 12,427,546	
	Add. Charged during the year	103,219,429	97,005,656	
	Total (B)	3,529,544,960	3,316,504,362	
	Add: Property Plant and Equipment of L'Esquire Ltd	82,266,468	65,398,829	
	11111	3,611,811,429	3,381,903,191	
			, , , ,	
	(C) Written Down Value (A-B)	6,213,740,424	6,431,325,208	
5.00	Capital work-in-progress			
	Opening balance	2,770,129,270	2,550,960,234	
	Add: Addition during the year	208,133,479	243,866,514	
		2,978,262,749	2,794,826,748	
	Less: Transferred to Property, Plant & Equipment	- 140 140 140 -	24,697,477	
	<b>■</b>	2,978,262,749	2,770,129,270	
	Add: Work in Progress of L'Esquire Ltd	1,654,743,298	1,654,743,298	
		4,633,006,047	4,424,872,568	
5.01	Addition during the year		0	
	Valuka Project		43,162,000	
	Machineries in work in process	200,000,000	7 <u>2</u> 4	
	New ETP Building	8,133,479	200,704,514	
		208,133,479	243,866,514	
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## **Esquire Knit Composite PLC and Its subsidary**Notes to the Financial Statement

As at 31 March 2025

OI N.	Danid and any	Amount in Taka			
SL. No	Particulars	31-Mar-2025	30-Jun-2024		
6.00	Investment in shares				
	Esquire Accessories Limited		æ.		
	L' Esquire Ltd	42,000,000	42,000,000		
	Investment in ICL Unit Fund	10,000,000	10,000,000		
		52,000,000	52,000,000		
	Less: Investment of L'Esquire Ltd	42,000,000	42,000,000		
		10,000,000	10,000,000		
7.00	Inventories	Vo			
	Yarn (kg)	939,671,396	649,033,593		
	Dyes (kg)	174,531,511	256,328,990		
	Chemical (kg)	67,923,854	235,793,946		
	Finishing Materials	964,290,603	1,192,856,805		
	Materials in transit	236,261,024	206,820,025		
	Spare parts and consumable items	266,968,916	234,953,115		
	Work in process	868,014,022	760,666,075		
	Finished goods (pcs.)	220,056,353	186,123,101		
	The second (Pess)	3,737,717,680	3,722,575,650		
	Add: Inventories of L'Esquire Ltd	65,250,452	179,196,362		
		3,802,968,131	3,901,772,013		
		0,002,500,101	0,501,772,010		
8.00	Accounts receivables	1,770,906,948	1,544,532,346		
	Add: Accounts Receivables of L Esquire Ltd	64,288,549	174,949,484		
		1,835,195,498	1,719,481,830		
9.00	Other receivables	(c) (2000)			
	Cash incentive	50,089,000	55,586,915		
	Rental Income	14,762,592	14,762,591		
	Accrued interest on FDR		1,151,899		
10.00	Advance denesit and menorments	64,851,592	71,501,406		
10.00	Advance, deposit and prepayments				
	Advance 10.01	578,656,392	403,960,473		
	Deposit 10.02		45,997,801		
	Prepayments 10.03		385,727		
		594,988,095	450,344,002		
	Add: Advance ,deposit and Prepayments of L Esquire	24,316,482	27,436,115		
		619,304,576	477,780,117		
10.01	Advance				
	Advance to creditors	207,755,803	107,389,220		
	Advance against salaries	18,200,562	5,191,062		
	Payment to L'esquire for Valuka project	1,754,336,816	1,923,920,470		
	Advance Income Tax 10.1.1		291,380,191		
	Advance meetic rax 10.1	2,332,993,208	2,327,880,943		
	I am Danis Att I Panis I 1				
	Less: Payment to L'Esquire Ltd	1,754,336,816	1,923,920,470		
		578,656,392	403,960,473		

Notes to the Financial Statement As at 31 March 2025

CT N	D at Constitution	Amount	in Taka
SL. No.	Particulars	31-Mar-2025	30-Jun-2024
10.1.1	Advance Income Tax	21.02.25	20.06.2024
10.1.1	Opening balance	31.03.25 291,380,191	<b>30.06.2024</b> 210,909,989
	Add: Addition during the year 10.1.1.1	61,319,835	80,470,202
	Add. Addition during the year 10.1.1.1	352,700,026	291,380,191
	Less: Adjustment for assessment year-2020-21	352,700,020	291,300,191
	Less. Adjustment for assessment year-2020-21	352,700,026	291,380,191
10.1.1.1	Advance Income Tax addition	332,700,020	271,300,171
	Advance Income Tax on Car		1,781,362
	Advance Income Tax on FDR Interest		1,790,679
	Tax on unit fund-ICL	i=	-
	TDS on Cash Incentive	***	10,486,140
	TDS on Import Stage		891,305
	TDS on Export Proceeds	61,319,835	65,520,716
		61,319,835	80,470,202
10.02	Deposit		, , ,
	Guarantee margin & LC margin	2,892,017	4,327,770
	Security deposit 10.2.1	12,691,354	12,691,354
	FBPAR & margin account 10.2.2	8 8	28,978,677
	additional State State of the State	15,583,371	45,997,801
10.2.1	Security deposit		
	Rural Electrification Board (REB) for electricity	7,295,517	7,295,517
	Security Deposit-BSCIC	1,455,000	1,455,000
	PIL Bangladesh Ltd	400,000	400,000
	Mobile phone	60,000	60,000
	Lease rental	691,260	691,260
	Titas Gas Transmission & Distribution Company	2,789,577	2,789,577
		12,691,354	12,691,354
10.2.2	FBPAR & margin account		
	FBPAR A/C with EBL -in Dollar		28,978,677
			28,978,677
10.03	Prepayments	0	
	Insurance premium	748,331	385,727
	***************************************	748,331	385,727
11.00	Investment		
	Investment in FDR	118,134,276	118,134,276
		118,134,276	118,134,276

Notes to the Financial Statement As at 31 March 2025

	As at 31 Water 2023  Amount in Taka					
SL. No.		Particu	lars		31-Mar-2025	30-Jun-2024
					31-W141-2023	JU-JUH-2024
12.00	Cash and cash equi	valents				
	Court to transf			10.01	1 1/0 /05	4.720.642
	Cash in hand			12.01	1,162,635	4,739,643
	Cash at bank		12.02	228,714,137	449,133,300	
		1. 17	.e	4.24	229,876,772	453,872,943
	Add: Cash and Cas	n Equivalents	of L Esquire	Lta	81,061,179	41,177,642
12.01	Cash in hand				310,937,950	495,050,585
12.01						
	Head Office				800,000	800,000
	Factory				362,635	3,939,643
					1,162,635	4,739,643
12.02	Cash at bank					
	Bank Name	<u>Branch</u>	A/C Type	<u>A/C No.</u>		
	Dutch Bangla Bank Lte		FCAD(\$)	101.117.163	12,056	16,262
	Dutch Bangla Bank Lte		FCAD(€)	101.119.20	1=1	<u>~</u>
	Dutch Bangla Bank Lte		FCAD(\$)	101.110.0006900	33,688	32,845
	Dutch Bangla Bank Lte		CD	101.110.36941	943,476	1,112,589
	Dutch Bangla Bank Lte		CD	101.120.5645	3,599	127,573
	Dutch Bangla Bank Lto		CD	101.120.5692	2,491	58,019
	Eastern Bank Ltd. Principal FCAD(\$) 101.305.3310		: <u>=</u> :	<u>~</u>		
	Eastern Bank Ltd. Principal EOQ(\$) 101.310.060.5881		3,852,720	3,739,032		
	Dutch Bangla Bank Lte	ch Bangla Bank Lto Kawran Bazar CD 107.120.484		108,672	108,787	
	BRAC Bank Ltd.	RAC Bank Ltd. Motijheel CD 1505203551787001		121	2	
	BRAC Bank Ltd.	BRAC Bank Ltd. Motijheel FCAD(\$) 1505203551787002		( <del>2</del> )	**	
	Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	736	1,276
	NCC Bank CD A/C	Baridhara	CD	107.021.000.1597	20,888	20,888
	One Bank Ltd.	Agrabad, Ctg.	CD	003.105.0001366	63,278	63,278
	Al -Arafa Islami Bank	VIP Road	CD	0141020047786	5,261	5,261
	Al -Arafa Islami Bank		CD	541.020.010.677	140,579	8,556,620
	Al -Arafa Islami Bank	Gulshan	FCAD(\$)	0549580000352	10,702	119,946
	Al -Arafa Islami Bank	The second of th	FCAD(\$)	0549880000366	266,344	35,513
	Al -Arafa Islami Bank	Gulshan	FCAD(\$)	0549850000453	83,553,719	350,504,919
	Bank Asia	Tower	CD	62733000256	69,210	249,583
	Dutch Bangla Bank Lte		CD	107.110.0031497	-	-
	Shahajalal Islamic Ban		CD	40331100000679		-
	South Bangla Aricultu	Gulshan	CD	001.011.1005482	3,012	3,012
	United Commercial Ba		CD	781.101.000002124	59,482	563,535
	United Commercial Ba		SND	0781301000000653	448,766	448,766
	United Commercial Ba		SND	0781301000000700	854,026	1,167,945
	United Commercial Ba		SND	0781301000000584	178,961	143,500
	United Commercial Ba		FCAD(\$)	0781184000000267	93,861,581	72,742,899
	UCBL -FACD in USD		FCAD(\$)	0781181000000193	5,141,324	8,407,097
	HSBC	Management	CD	001-011576-011	35,477	35,477
	Dutch Bangla Bank Lte	A CONTRACTOR OF THE PROPERTY O	CD	101.120.0007676		<u> </u>
	One Bank Ltd.	Agrabad, Ctg.	CD	0031020009947	11,503	11,503
	Dutch Bangla Bank Lte	Amendment of the second	CD	1011200007863	701,248	754,622
	Shimanto Bank Ltd.	Corporate	CD	1005241000165	107,150	3,380
	City Bank	Gulshan	CD	1103309469001	5,657	6,002
	Mutual Trust Bank Ltd		CD	80210017599	93,171	93,171
	One Bank Ltd.	Mirpur	CD	110039901005	70.070.071	140 400 000
	72,062,851 449,133,300					

Esquire Knit Composite PLC and Its subsidary
Notes to the Financial Statement
As at 31 March 2025

CT N.		D1	B - 4-1			Amount in Taka	
SL. No.		Particula	ITS .		31-Mar-2025	30-Jun-2024	
13.00	Share capital						
	Authorized capital						
	200,000,000 Ordinary sl	nares of Tk.10 ea	ch		2,000,000,000	2,000,000,000	
	Issued, subscribed and p	aid-up capital					
	134,895,833 Ordinary sl		ch fully paid		1,348,958,330	1,348,958,330	
	Details of the shareholdi	ngs are as under:					
	N	0/1-11	No. o	f shares	30.09.2024	30.06.2024	
	Name of Shareholders	% held	30.09.2024	30.06.2024	Taka	Taka	
	Md. Mofazzal Hossain	21.34%	28,791,667	28,791,667	287,916,670	287,916,670	
	Md. Ehsanul Habib Arifur Rahman	11.14% 5.87%	15,032,960 7,925,000	15,032,960 7,925,000	150,329,600 79,250,000	150,329,600 79,250,000	
	Md. Muddasar Hossain	5.87%	7,925,000	7,925,000	79,250,000	79,250,000	
	Mrs. Piara Hossain	2.73%	3,681,343	3,681,343	36,813,430	36,813,430	
	Esquire Dyeing	21.93%	29,581,343	29,581,343	295,813,430	295,813,430	
	Esquire Accessories Ltd	0.90%	1,214,677	1,214,677	12,146,770	12,146,770	
	Esquire Electronics Ltd General Public and	4.34%	5,848,010	5,848,010	58,480,100	58,480,100	
	Institution	25.87%	34,895,833	34,895,833	348,958,330	348,958,330	
		100%		134,895,833	1,348,958,330	1,348,958,330	
	The company increased					ecial resolution in	
	the company's Extra Ord	linary General Mo	eeting (EGM) he	eld on 22 Decembe	r 2016.		
13.01	Non-controlling Interes	st					
13.01	AND ST ME MANUFACTURE OF				400.000	400.000	
	Share Capital (42000 Or	umary snares @			420,000	420,000	
	Retained Earnings				(1.040.500)	(400 F1E)	
	Opening balance	2			(1,349,533)	(482,515)	
	Add: Net profit after tax	for the year			(274,423)	(867,018)	
					(1,623,956)	(1,349,533)	
14.00	CL				(1,203,956)	(929,533)	
14.00	•			1		C 1	
	Share premium				1,086,653,150	1,086,653,150	
	Less: IPO Expense				1,086,653,150	1,086,653,150	
					1,000,000,100	1,000,000,100	
	In 2018-19, total amou	nt of share share	e premium tk 1	,151,041650 (20,	833,332 shares @ Tl	35 premium for	
	Eligible Investor & 14,9		S	m for General Pub	olic) was received as	share premium in	
	respect of issued to share	e holder through	PΟ				
15.00	Revaluation surplus				3,739,289,135	3,739,289,135	
16.00	Retained earnings						
	Opening balance			7	2,619,518,589	2,634,674,042	
	Add: Net profit after tax	for the year			66,492,840	56,384,411	
	Less: Cash dividend				71,539,863	71,539,863	
				9	2,614,471,566	2,619,518,589	
17.00	Deferred Tax liabilities	i					
	Deferred tax liabilities h	ave been recogni	zed and measur	ed in accordance w	rith the provisions of I	AS 12: Income	
					F , account OI I		
	Deferred tax liabilities re			17.01	121,135,780	124,462,461	
	Deferred tax Liabilities	related to other co	mprehensive		155,803,714	155,803,714	
	Add Deferred Tour of L	Faculty I td			276,939,494	280,266,175	
	Add: Deferred Tax of L'	Esquire Lia			622,184	(225,662)	
					277,561,678	280,040,513	
17.01	Deferred tax liabilties		i	-			
				Carrying	Torker	Taxable	
				amount	Tax base	temporary difference	
	As at 31 March 2025			Taka	Taka	Taka	
	As at 31 Mai th 2023		20025 20 20 20	1 alva	1 aVa	1 al/a	
	Deferred tax liabilities	related to Profit	and Loss A/C				
	Property, plant and equip	pment excluding	lan d	1,987,160,202	977,695,365	1,009,464,836	
	Applicable tax rate	- N				12.00%	
	Deferred tax liability					121,135,780	

Notes to the Financial Statement As at 31 March 2025

#### Deferred tax Liabilities related to other comprehensive income

18.00

Revaluation reserve for land Applicable tax rate Deferred tax liability	3,895,092,849	Nil	3,895,092,849 4.00% <b>155,803,714</b>
As at 30 June 2024	Carrying amount Taka	Tax base Taka	Taxable temporary difference Taka
Deferred tax liabilities related to Profit and Loss A	J/C		
Property, plant and equipment excluding land Applicable tax rate Deferred tax liability	2,198,037,380	1,160,850,201	1,037,187,179 12% 124,462,461
	Carrying amount Taka	Tax base Taka	Taxable temporary difference Taka
Deferred tax Liabilities related to other comprehen	nsive income		
Revaluation reserve for land Applicable tax rate Deferred tax liability	3,895,092,849	Nil	3,895,092,849 4.00% <b>155,803,714</b>
Long term loan net of current maturity			
International Finance Corporation Jamuna Bank Limited Al arafa Islamic Bank Ltd IDLC Finance Limited  Less: Current portion of long term loan International Finance Corporation Al arafa Islamic Bank Ltd Jamuna Bank Limited IDLC Finance Limited		1,239,737,852 6,537,202 1,950,907,671 - 3,197,182,725 584,717,088 117,632,823 458,863,452 8,220,813 - 2,612,465,637	809,328,252 12,715,640 1,675,996,359 - 2,498,040,251 451,069,640 117,632,823 333,436,817
Add: Long Term Loan of L'Esquire Ltd		2,612,465,637	2,046,970,611

# Esquire Knit Composite PLC and Its subsidary Notes to the Financial Statement

As at 31 March 2025

GT 37	D	Amount in Taka		
SL. No.	Particulars	31-Mar-2025	30-Jun-2024	
19.00	Finance lease obligation net of current maturity			
	LankaBangla Finance PLC	17,647,630	18,322,174	
		17,647,630	18,322,174	
	Less: Current portion of finance lease	17,647,630	18,322,174	
	obligation-LankaBangla Finance PLC	17,047,030	10,322,174	
		17,647,630	18,322,174	
		=	20	
	Net Changes of L' Esquire Lease	4,147,954	7,059,041	
		4,147,954	7,059,041	
19.01	Lease Liabilities (Current Portion)	17,647,630	18,322,174	
	Add: Lease Liability of L'Esquire Ltd	5,487,030	5,487,030	
		23,134,660	23,809,204	
20.00	Short term loan			
	Al arafa Islamic Bank Ltd 20.01	1,394,365,894	1,310,035,780	
	United commercial Bank Limited 20.02	375,020,015	561,181,532	
	Bank Asia limited 20.03	157,735,161	928,316,533	
	The City Bank limited	124	196,872,116	
	Alliance Finance	286,761,331		
	South Bangla Agriculture Ltd	269,667,958	310,024,985	
	IFIL	100,040,000	268,594,549	
	DCOL	592,279,532	50,053,023	
	Shimanto Bank	266,354,120	632,486,106	
	IPDC Finance Limited	100,000,000	257,495,589	
	Mutual Trust Bank Limited	100,413,293	100,656,916	
	Mutual Trust Bank Limited	3,642,637,305	915,042 <b>4,616,632,171</b>	
	Add of the Company of			
	Add: Short term Loan of L Esquire Ltd	326,785,493 3,969,422,798	336,496,359 <b>4,953,128,530</b>	
			4,233,120,330	
20.01	Al arafa Islamic Bank Ltd		S ENGINEER HOUSE AND	
	HPSM (Transport) Short Term	-	1,536,486	
	LTR- MPI (Trust Receipt) Loan against EDF	525,973,200	- 663,668,036	
	Overdraft 20.01.1	591,508,506	644,831,258	
	20.01.1	1,117,481,706	1,310,035,780	
20.01.1	Overdraft			
	Name of the Bank Account #	Amount in Taka	Amount in Taka	
	OD- Bai-Muazzal (Gen	591,508,506	644,831,258	
		591,508,506	644,831,258	

Notes to the Financial Statement As at 31 March 2025

	AS at 51 Match 2025						
SL. No.			Particular	•e		300 8,00000 304,00000	t in Taka
SL. 110.			Tarticular			31-Mar-2025	30-Jun-2024
20.02	Easter	Bank Limi	ted				
20.02	Overdra		er u			30,939,184	30,838,285
		an normal				141,098,447	123,526,622
		eash credit				62,512,672	105,417,369
		ainst EDF					
	Loan ag	anstede				293,189,880 <b>527,740,183</b>	301,399,256 <b>561,181,532</b>
20.02	TT24 J	C	I D I. T 4.J			327,740,103	301,101,334
20.03	Umitea	Commercia			VC#	A 21 70 1	1
	Overdra	ă	Branch	1573		Amount in Taka	
			Monaknan	0/81/4	9000000347	95,037,458	99,446,633
		an normal				85,631,943	267,594,937
		eash credit					-
	EDF					552,781,520	561,274,963
						733,450,921	928,316,533
21.00	Unclair	ned Dividen	d			2,004,040	2,371,333
97						\$	
	SL#	Account No	umber	Bank	AGM No	Taka	Taka
	1	101-120-000-7	7863	DBBL	21th	809,605	754,622
	2	078-130-100-0	000-0653	UCBL	22th	688,610	448,766
	3	078-130-100-0	000-0700	UCBL	23rd	485,374	1,167,945
District Vertical Control	732	es image:				1,983,588	2,371,333
22.00		ts payable	g) 90				
		iability and				615,619,355	510,719,411
	Add: Ad	ecounts Paya	ble of L Esc	luire Ltd		78,806,276	53,573,213
						694,425,632	564,292,624
23.00	Liabilit	ies for expe	nses				
	Director	s' remunerat	ions			38,063,473	35,164,000
		nd wages				5,478,545	52,576,062
	Gas Bill					79,810,005	12,320,188
	Electric					2,644,331	3,421,964
	Telepho					35,000	77,000
	Tax & V					55,000	- 7,000
	WPPF p				23.01	_	-
	Wasa bi				25.01	30,000	25,000
		n for Income	- Tax		23.02	410,186,180	331,495,103
		on for Head o			25.02	1,837,169	1,837,169
		al Interest	ince i leeis			17,681,763	5,957,561
		Dividend an	d Expenses			44,894,089	22,378,589
	Audit fe		a Expenses			862,500	862,500
		fice rent				3,044,000	3,044,000
	ricut or	Hee Telli				604,567,055	469,159,136
			-				CONTRACTOR VINISH
	Add: L	iabilities for	Expenses			47,544,180	58,527,698
22.01	MIDDE	to a second will be the second				652.111.234	527.686.834
23.01	WPPF	And Charles Manager (1)					
		g Balance				<u>u</u>	<u>120</u>
	Add: A	ddition duri:	ng the year			559,471	1,653,373
						559,471	1,653,373
	Less: P	ayment duri	ng the year			559,471	1,653,373
22.02	D		T			-	<u> </u>
23.02		ion for Inco	me rax			221 125 122	1 242 202 202
		g balance				331,495,103	249,289,002
	Add: Pr	ovision made	e for the yea	r		23,988,814	82,206,101
	ran son		53:			355,483,917	331,495,103
	Less: Ad	justment for a	ssessment ye	ar-2020-2	1 of L Esquire	The second section of the second seco	
						355,483,917	331,495,103
	### T	10					
		e Tax provis	sion			10 000 001	7.000055
	Export					19,009,831	76,006,856
	Non op	erating inco	me			645,389	6,199,245
						355,483,917	82,206,101

	Ī	1.7		July-24 to March-	July-24 to March-
		Jan to Mar-25 Taka	Jan to Mar-24 Taka	25 Taka	24 Taka
24.	Sales	Taka	Taka	Taka	Taka
	Export sales	2,586,992,840	2,124,994,009	7,712,302,588	5,328,285,993
	Add: L Esquire Export	286,766,541	63,430,529	771,462,594	223,252,787
	Consolidated Export	2,873,759,380	2,188,424,538	8,483,765,182	5,551,538,779
25.	Cost of Goods Sold				
	Cost of materials consumed (Garments U	1,352,788,762	1,261,638,723	4,170,715,690	2,792,564,828
	Cost of direct labor	674,020,580	445,046,441	1,848,198,067	1,201,433,908
	Prime cost	2,026,809,342	1,706,685,164	6,018,913,757	3,993,998,736
	Factory overheads	192,483,265	201,962,471	620,235,530	566,368,803
	Cost of Goods put into Process	2,219,292,608	1,908,647,635	6,639,149,286	4,560,367,539
	Opening Work in process	792,412,112	741,729,811	760,666,075	798,296,291
	Closing Work in process	(782,213,113)	(713,893,811)	(782,213,113)	(713,893,811)
	Cost of Goods Manufactured	2,229,491,607	1,936,483,635	6,617,602,248	4,644,770,019
	Opening Finished Goods Cost of Goods Available for Sale	175,123,112	186,622,744	186,123,101	186,622,744
	Closing Finished Goods	2,404,614,719 (185,323,213)	2,123,106,379 (207,704,101)	6,803,725,349 (185,323,213)	4,831,392,762 (207,704,101)
	Closing Finished Goods	2,219,291,506	1,915,402,278	6,618,402,136	4,623,688,661
	Add: Cost of Goods Sold of L'Esquire Ltd	275,270,809	52,513,481	707,042,402	218,444,084
	Consolidated Cost of Goods sold	2,494,562,315	1,967,915,758	7,325,444,538	4,842,132,745
25.1	Raw Materials Consumption  Yarn  Dyes Chemical	1,059,401,160 67,279,087 104,192,934	454,063,185 46,941,630 71,237,174	1,966,071,331 121,534,416 205,592,005	1,050,418,063 76,421,304 127,366,733
	Finishing Materials	340,858,218	105,390,104	524,729,176	240,158,419
		1,571,731,399	677,632,093	2,817,926,928	1,494,364,519
		0.61		0.37	0.28
25.2	Cost of direct labor				
	Workers wages	272,862,534	230,374,017	643,023,812	444,152,592
	Workers overtime	129,869,352	40,357,934	231,980,027	76,795,895
	Daily labor	2,199,456	458,506	2,985,100	2,408,412
	Salary	127,605,005	97,078,801	258,241,781	195,083,802
	Festival bonus and Provident Fund	37,946,766	37,946,766	37,946,766	37,946,766
200002 100	· max 21	570,483,113	406,216,024	1,174,177,486	756,387,467
25.3	Factory overheads				
	Gas and electricity	117,700,209	96,642,175	231,782,540	178,279,425
	Insurance premium	1,315,938	2,362,275	2,631,876	4,436,097
	Tiffin expenses for workers	2,228,575	2,167,594	5,491,159	3,898,540
	Spare Parts Consumption	26,951,328	28,562,098	57,042,018	54,072,265
	Vehicle running ( Oil and fuel)	3,421,668	3,060,205	6,950,824	6,663,064
	Rent, rates and taxes	123,731	2,959,917	282,053	3,119,562
	Local conveyance	846,541	34,594,778	1,588,091	35,152,094
	Telephone & Mobile bills	636,900	587,860	1,229,900	1,189,810
	Depreciation	60,376,901 <b>213,601,79</b> 2	170 026 002	120,753,803 427,752,264	57,025,216
	•	£10,001,77£	170,936,902	427,732,204	343,836,072

	1	Jan to Mar-25	Jan to Mar-24	July-24 to March-	July-24 to March-
		58	District Co. Co.	25	24
26	Operating expenses	Taka	Taka	Taka	Taka
20.	operating expenses				
	Office & administrative expenses	25,702,001	92,203,075	153,345,991	246,841,809
	Selling & distribution expenses	141,075,882	76,102,367	289,132,644	278,001,492
	AND 1881 AND 188	166,777,883	168,305,443	442,478,635	524,843,302
	Add: L Esquire Ltd	12,203,772	6,912,011	48,895,273	30,311,219
	Consolidated Operating Expenses	178,981,655	175,217,454	491,373,907	555,154,521
26.1	Office & administrative expenses				
	Director remuneration	2,000,000	4,250,000	5,000,000	8,500,000
	Salary & allowances	4,077,868	67,109,465	79,560,994	114,753,848
	Contribution to employees provident fun	2011/10/2019 100 000 000 000 000 000 000 000 000	-		
	Vehicle maintenance	12	458,683		
	Vehicle running expenses	2,072,993	817,526	6,144,140	7,110,781
	Entertainment	274,361	1,372,381	1,054,944	1,394,037
	Printing expenses		-		8
	Stationery expenses	310,378	1 <u>2</u> %	845,568	29,314,171
	Telephone, mobile & internet	(720,288)	; <del>=</del> 2	1,150,642	2,825,165
	Travelling & conveyance	267,550	315,486	943,650	629,381
	Bank charges	17,046,913	2,235,914	29,053,152	14,488,624
	License, renewal & registration	347,357	2,815,290	2,858,332	2,442,544
	Utility expenses	945,021	895,712	2,492,753	1,787,977
	Audit fees	(2,994,612)	120	646,875	3,222,200
	Central Fund	12 12 12 12 12 12 12 12 12 12 12 12 12 1	328,820		8
	Exchange loss		129	=	(804,160)
	Floorrent	(3,838,000)	, <del>≡</del> di	2,250,000	8,640,000
	Depreciation	15	11,603,798	11,603,798	34,811,395
	Miscellaneous expenses	5,912,460	1 <del>5</del> .6	9,741,142	17,725,846
	i i	25,702,001	92,203,075	153,345,991	246,841,809
26.2	Selling & distribution expenses				
	Inspection & certificate issue expenses	7,218,950	8,124,935	25,191,012	20,986,254
	Export permission	1,077,313	1,028,446	3,398,048	7,986,608
	Foreign Travel for marketing	907,374	1,397,186	4,685,609	8,530,886
	Sample and courier expenses	834,504	3,526,243	9,598,372	13,098,771
	Bank charges on export proceeds	91,208,997	44,774,434	142,692,868	180,691,235
	Freight charges on export	19,068,412	6,021,663	47,986,787	18,153,596
	C&F expenses on export	5,293,247	4,985,882	14,339,493	11,843,216
	Carriage outward on export	15,467,085	6,243,579	41,240,455	16,710,926
	i i	141,075,882	76,102,367	289,132,644	278,001,492
27.	Financial expenses				
	Interest on Short term loan	81,938,150	39,241,447	260,814,444	152,880,641
	Interest on Long term loan	77,473,630	65,640,760	226,172,108	175,661,351
	Interest on Finance lease	-	-	220,172,100	173,001,331
		159,411,780	104,882,207	486,986,552	328,541,992
	Add: L Esquire Ltd	1,279,506	7,504,173	33,782,595	19,582,226
	Consolidated Financial Expenses	160,691,286	112,386,380	520,769,147	348,124,218
	,-				
28.	Non operating income	70.000	-11		
	Interest income from FDR	(3,690,648)	4048001	736,231	F F0F 0F0 1
	Lease rental	5,535,972	1,845,324	5,535,972	5,535,972
	Add: L Esquire Ltd	1,845,324	1,845,324	6,272,203	5,535,972
	Consolidated Non-Operating Income	1,845,324	1,845,324	6,272,203	5,535,972
	* 1940 <u>1</u>				eta de

29.	Provision for contribution to WPPF &	394,878	72	1,682,324	808,281
	Add: L Esquire Ltd Consolidated WPPF	394,878	<u> </u>	1,682,324	808,281
30.	Income tax expenses Add: L Esquire Ltd Cosolidated Income Tax Expenses	26,331,259 3,225,862 29,557,122	9,454,619 634,305 10,088,924	78,691,077 8,562,472 87,253,549	32,431,047 2,232,528 34,663,575
30A	Deferred Tax Expenses Add: L Esquire Ltd Cosolidated Deferred Tax Expenses	(490,992) 358,197 (132,795)	(2,098,515) 928,058 (1,170,457)	(3,326,681) 622,184 (2,704,497)	(3,147,773) 1,955,893 <b>(1,191,880)</b>

#### Calculation of Current tax/ Tax expenses

Particulars	Tk	Rate	Taka
Revenue	7,712,302,588		77,123,026
Income rate		0.10%	
Non-operating income	6,272,203	25%	1,568,051
Current Tax			78,691,077

Notes to the Financial Statement As at 31 March 2025

SL. No. 31.00	Particulars	Amount in Taka		
	Farticulars	31.03.25	30.06.24	
	Net Asset Value (NAV) Per Share			
	Total assets	17,608,138,495	17,649,918,004	
	Total Liabilities	(8,819,970,269)	(8,856,428,330)	
	Net Asset Value (NAV) (A)	8,788,168,226	8,793,489,674	
	Revaluation reserve	(3,739,289,135)	(3,739,289,135)	
	Net Asset Value (NAV) without revaluation reserve (B)	5,048,879,091	5,054,200,539	
	Outstanding Number of shares (C)	134,895,833	134,895,833	
	Net Asset Value (NAV) per share with revaluation reserve (A÷C)	65.15	65.19	
	Net Asset Value (NAV) per share without revaluation reserve (B÷C)	37.43	37.47	

NAV with revaluation is Tk. 65.15 per share in the period ended 31 March 25 which is less than Tk. (0.04) per share than that of the corresponding period of last year of Tk. 65.19 due to low growth of profit. NAV without revaluation is Tk. 37.43 in the period ended March 31, 2025 which was Tk. 37.47 as of 30 hune 2024. NAV without revaluation has been decreased due to low arouth of profit.

31.01	Earnings Per Share (EPS)	9 Month( July-24 to Mar 25		
	Earning attributable to ordinary shareholders (Taka)	66,218,417	(222,616,708)	
	Outstanding Number of shares	134,895,833	134,895,833	
	Earnings Per Share (Taka)	0.49	(1.65)	

EPS is Tk. .49 per share in the period ended on 3rd Qtr ended on March 31,25 and on March 31,2024 which was Tk. .(1,65 )per share. During the period of March 31,25 EPS EPS has been increased to 0.49 due to net profit during the period compared to the last year same period.

Earnings Per Share (EPS)	3rd Qtr ( Jan-Mar 25)		
Earning attributable to ordinary shareholders (Taka)	11,550,244	(74,168,196)	
Outstanding Number of shares	134,895,833	134,895,833	
Earnings Per Share (Taka)	0.09	(0.55)	

EPS was Tk. (0.55) per sharein the period ended on 31 Marh 2024 and in 31 March 2025, which is increased to Tk. 0.09 per share due to net profit during the period compared to the last year same period.

#### 32.00 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	385,873,016	(475,021,601)
Outstanding Number of shares	134,895,833	134,895,833
Net operating cash flows per shares	2.85	(3.52)

Due to Increase of Revenue and net profit than same period of last year , NOCFPS has increased from (3.52) to 2.85 per shares

#### 33.00 Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: Reconciliation of net profit with cash flow from operating activities

Net profit after tax for the year	66,218,417	(222,616,708)
Adjustment for non-cash items:	510 Sept 199 07 CD 50 West Dalver (244)	And the above the second section of the secti
Depreciation	224,444,612	205,887,042
Deferred Tax Adjustment	(2,704,497)	(1,191,880)
Changes in Working Capital:		
(Increase)/decrease in Inventory	98,803,882	481,018,914
Decrease in Accounts receivable	(115,713,667)	(488,501,953)
(Increase)/decrease in Advance deposit and Payments	(141,524,460)	104,389,671
Increase in Accounts payable	130,133,008	(571,793,380)
Decrease in Accrued Expenses	124,424,400	17,786,693
Net cash flow from operating activities	384,081,694	(475,021,601)

Notes to the Financial Statement As at 31 March 2025

#### 34.00 Related party disclosures

i) Related party transactions						(Amount in Taka)
Name	Nature of relationship	Nature of Transaction	Opening Balance	Purchase/rece ipts	Payment	Outstanding as on 31.03.2025 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	67,835,844	107,694,830	142,839,121	32,691,553
Esquire Dyeing Industries Limited	Common Management	Dyeing	97,335,612	66,875,769	150,600,721	13,610,660

46,302,213

# Third Quarter Un-Audited Financial Statements [Separate]

Period ended 31 March 2025

#### Esquire Knit Composite PLC Statement of Financial Position As at 31 March 2025

	Notes	31.03.25	30.06.2024
	Mores	Taka	Taka
Assets			
Non-Current Assets		9,035,968,952	9,038,712,651
Property, plant and equipment	4	6,005,706,203	6,216,583,381
Capital work in progress	5	2,978,262,749	2,770,129,270
Investment in shares	6	52,000,000	52,000,000
Current Assets		8,270,812,179	8,284,881,093
Inventories	7	3,737,717,680	3,722,575,650
Accounts receivables	8	1,770,906,948	1,544,532,346
Other receivables	9	64,851,592	71,501,406
Advance, deposit and prepayments	10	2,349,324,911	2,374,264,472
Investment	11	118,134,276	118,134,276
Cash and bank balances	12	229,876,772	453,872,943
TOTAL ASSETS		17,306,781,131	17,323,593,744
EQUITY & LIABILITIES		7.0	
Shareholders' Equity		8,950,203,978	8,928,083,092
Share capital	13	1,348,958,330	1,348,958,330
Share Premium Account	14	1,086,653,150	1,086,653,150
Revaluation surplus	15	3,739,289,135	3,739,289,135
Retained earnings	16	2,775,303,363	2,753,182,477
Non Current Liabilities		2,889,405,131	2,327,236,786
Deferred Tax liabilities	17	276,939,494	280,266,175
Long term loan net of current maturity	18	2,612,465,637	2,046,970,611
Finance lease obligation net off current maturity	19	-	
Current Liabilities		5,467,172,021	6,068,273,865
Short term loan	20	3,642,637,305	4,616,632,171
Current portion of long term loan	18	584,717,088	451,069,640
Current portion of finance lease obligation	19	17,647,630	18,322,174
Uncalimed dividend	21	1,983,588	2,371,333
Accounts payable	22	615,619,355	510,719,411
Liabilities for expenses	23	604,567,055	469,159,136
TOTAL EQUITY & LIABILITIES		17,306,781,130	17,323,593,744
Net Asset Value (NAV) per share with revaluation reserve		66.35	66.19
Net Asset Value (NAV) per share without revaluation reserve		38.63	38.47
representation production in the state of th			

The annexed notes from 1 to 30 form an integral part of these financial statements.

 $Sd/- \\ Sd/- \\ Sd/- \\ Sd/- \\ Chief Financial Officer \\ Director \\ Managing Director \\ Chairman$ 

Sd/-

Dhaka,

28 April 2025

Company Secretary

#### **Esquire Knit Composite PLC**

#### Statement of Profit or Loss and Other Comprehensive Income For the period ended 31 March 2025

Figure in Taka 2nd Quarter Year to Date Notes Jan To Mar 31,25 Jan To Mar 31,24 July to Mar-25 July to Mar-24 **Particulars** Revenue 24 2,586,992,840 2,124,994,009 7,712,302,589 5,328,285,993 Less: Cost of Goods Sold 25 2,219,291,506 1,915,402,278 6,618,402,136 4,623,688,662 Gross profit 367,701,334 704,597,331 209,591,731 1,093,900,453 Less: Operating expenses 166,777,883 168,305,443 442,478,635 524,843,302 Gross operating profit for the year 200,923,451 41,286,288 651,421,818 179,754,029 Less: Financial expenses 159,411,780 104,882,207 486,986,552 328,541,992 Net operating profit for the year 41,511,671 (63,595,918) 164,435,266 (148,787,963) Add: Non operating income 1,845,324 1,845,324 6,272,203 5,535,972 Profit before WPPF & WF for the year 43,356,995 (61,750,594)170,707,469 (143,251,991) Less: Provision for contribution to Central Fund 29 314,572 1,682,324 808,281 Profit before tax for the year 43,042,423 (61,750,594) 169,025,144 (144,060,272) Less: Income tax expenses 25,384,380 7,356,003 75,364,396 29,283,274 Current Tax 30 26,331,259 9,454,519 78,691,077 32,431,047 Deferred Tax (946,879) (2,098,515)(3,326,681) (3,147,773) Net profit after tax for the year 17,658,043 (69, 106, 597) 93,660,749 (173,343,545)Add: Other comprehensive income, net of tax Total comprehensive income 17,658,043 93,660,749 (173,343,545) (69,106,597) Earnings Per Share (EPS) - Basic 0.13 (0.51)0.69 (1.29)

Sd/- Sd/- Sd/- Sd/- Sd/- Chief Financial Officer Director Managing Director Chairman

Sd/-

#### Esquire Knit Composite PLC

Un-audited

#### Statement of Changes in Equity For the peroid ended 31 March 2025

(Amount in Taka)

Sd/-

Parate di ann		2 <b>—1</b> 0724/2017 — 2014/2014/2014/2014/2014	a same been and a second too		(Filled III Take)
Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total Equity
			,		
Balance at 01 July 2024	1,348,958,330	1,086,653,150	3,739,289,135	2,753,182,477	8,928,083,092
Issuance of share	te.		te.	(5)	5
Dividend paid	42°		82	(71,539,863)	(71,539,863)
Net profit for the year	122		æ	93,660,749	93,660,749
Balance at 31 March 2025	1,348,958,330	1,086,653,150	3,739,289,135	2,775,303,363	8,950,203,978
Balance at 01 July 2023	1,348,958,330	1,086,653,150	3,739,289,135	2,682,503,155	8,857,403,770
Issuance of share				( <del>2</del> )	ä
Dividend paid				(71,539,863)	(71,539,863)
Net profit for the year	157		177	(173,343,545)	(173,343,545)
Balance at 31 March 2024	1,348,958,330	1,086,653,150	3,739,289,135	2,437,619,746	8,612,520,362

Dhaka

28 April 2025 Company Secretary

#### **Esquire Knit Composite PLC**

**Un-audited** 

#### Statement of Cash Flows For the period ended 31 March 2025

	Notes	31.03.25	31.03.24
	Notes	Taka	Taka
A. Cash flows from operating activities	-		
Cash receipts from customers		7,485,927,986	<b>4,7</b> 86, <b>7</b> 98,442
Cash receipt from other income		12,922,017	10,484,977
Payment to suppliers		(4,060,210,626)	(2, <b>7</b> 96,033,599)
Payment to others		(2,5 <b>7</b> 4,259,482)	(1,98 <b>7,7</b> 13,806)
Interest paid		(469,304,789)	(310,860,229)
Income tax paid		(61,319,835)	(40,089,383)
Net cash flow from operating activities		333,755,272	(337,413,598)
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		2,163,420	(10,834,787)
Investment in Capital work in progress		(208,133,4 <b>7</b> 9)	(238,8 <b>7</b> 4,634)
Advance paid to Valuka project		7,00	· ·
Investment in shares		0=	43,365,140
Investment in FDR		8 <del>-</del>	8=
Net cash used in investing activities		(205,970,059)	(206,344,282)
C. Cash flows from financing activities			
Proceeds from share issue		-	12
Share premium received		-	r=
TDS on dividend		7-	
Dividend payment		(71,927,608)	(70,473,773)
Repayment of Long Term Loan		698,467,930	(86,952, <b>7</b> 98)
Receipt/(Repayment) of Short Term Loan		(9 <b>7</b> 3,994,866)	<b>7</b> 26,959,320
Net cash flow from/(used in) financing activities		(347,454,545)	569,532,749
D. Net cash surplus/(deficit) during the year (A+B+C)		(223,996,1 <b>7</b> 1)	26,5 <b>7</b> 9,030
E. Cash and bank balances at beginning of the year		453,8 <b>7</b> 2,943	434,413,403
Efect of movements in exchange rates on cash held		<u>i</u> =	(804,160)
F. Cash and bank balances at end of the year		229,876,772	460,188,273
Cash and bank balances			
Cash in hand		1,162,635	4,436,691
Cash at bank		228,714,137	455, <b>7</b> 51,582
Total		229,876,772	460,188,273
Net Operating Cash Flow Per Share (NOCFPS)	33	2.47	(2.50)

Dhaka, Sd/28 April 2025 Company Secretary

# Esquire Knit Composite PLC Notes to the Interim Financial Statements For The 3rd Quarter Ended March 31, 2025

#### 1. Business Activities

Esquire Knit Composite PLC is a cent percent export-oriented Company. It produces different types of Knit garments through its six units namely, knitting units, fabric dyeing unit, printing, embroidery, industrial laundry and garments units and sells the same to foreign buyers including C&A buying KG, Best Seller, Mascot, Tchibo, Esprit, Tee Jays, Celio, Next, etc.

#### 2. Basis of preparation of the Interim Financial Statements

These Financial Statements (They) are the unaudited interim financial statement (here after 'the Interim Financial Statements') of Esquire Knit Composite PLC for the 3rd Quarter Ended on March 31, 2025 (hereinafter the interim period). They are prepared in accordance with the Bangladesh Accounting Standard (IAS-34) 'Interim Financial Reporting'. These financial statements should read in conjunction with the Annual Financial Statements as of June 30, 2024, as they provide an update of previous reported information.

#### 3. Accounting Policies

The accounting policies and presentation used are consistent with those used in the Annual Financial Statements.

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the interim financial statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

The Company has no reportable operating segments as per requirement of IFRS-8, "Operating Segment".

Figures have been rounded off to the nearest Taka.

( <i>A</i> i) o	Property, plant and equipment A) Cost/ Revaluation ) Freehold assets	L	Taka	Taka
( <i>A</i> i) o	A) Cost/ Revaluation			
i) O				
0				
	Opening balance	Т	9,433,667,374	9,408,969,897
	Add: Addition during the period		2,163,420	24,697,478
	on-And of State Annual	4	9,435,830,794	9,433,667,374
ii)	) Leasehold assets	\$ <del>□</del>		
0	Opening balance	1	99,420,368	99,420,368
A	Add: Addition during the year	7		187
		s <del>-</del>	99,420,368	99,420,368
		S.=	9,535,251,162	9,533,087,742
(F	B) Accumulated depreciation			
i)	Freehold assets			
0	Opening balance	Ī	3,219,498,705	2,943,729,605
A	Add: Charged during the period		206,826,825	275,769,100
		:	3,426,325,530	3,219,498,705
	i) Leasehold assets			
	Opening balance		97,005,656	84,578,110
A	Add: Charged during the year	<u>,</u>	6,213,773	12,427,546
		<del>-</del>	103,219,429	97,005,656
10	Childring Davin Malus (A. D)	V-	3,529,544,959 6,005,706,203	3,316,504,361
Į.	C) Written Down Value (A-B)	X=	8,003,708,203	6,216,583,381
5. C	Capital work in progress			
0	Opening balance	F	2,770,129,270	2,550,960,233
	Add: Addition during the period (Note: 5.1)	( Note: 5.1)	208,133,479	243,866,514
	(Hecorotz)	(110001011)	2,978,262,749	2,794,826,747
Le	ess: Transfer to Property, Plant & Equipment		-	24,697,477
	2 22 72	:-	2,978,262,749	2,770,129,270
5.1 A	Addition during the year	7-		75
V	/aluka Project		8,133,479	43,162,000
	Machineries in work in process		200,000,000	
N	New ETP Building		2	200,704,514
		· · · · · · · · · · · · · · · · · · ·	208,133,479	243,866,514
6. In	nvestment in shares			
Ľ	! Esquire Ltd	ĺ	42,000,000	42,000,000
	nvestment in ICL Unit Fund		10,000,000	10,000,000
			52,000,000	52,000,000
		Ī	31.03.25	30.06.2024
7. In	nventories	L	Taka	Taka
		7		
	farn (kg)		939,671,396	649,033,593
	Dyes (kg)	Ļ	174,531,511	256,328,990
	Chemical (kg)	L	67,923,854	235,793,946
	inishing Materials		964,290,602	1,192,856,804
	Vlaterials in transit		236,261,024	206,820,025
St	Spare parts and consumable items Work in process	-	266,968,916 868,014,023	234,953,115 760,666,075
			000,014,023	70U.000.U/5
W	Finished goods (pcs.)		220,056,353	186,123,101

			31.03.25 Taka	30.06.2024 Taka
8.	Accounts receivables	-	1,770,906,948	1,544,532,346
9.	Accounts receivables	-	*******************************	Annual Contact on the Person Service
	Cash incentive		50,089,000	55,586,915
	Rental Income Accrued interest on FDR		14,762,592	14,762,591 1,151,899
	Accided interest on 1 DN	-	64,851,592	71,501,406
10.	Advance, deposit and prepayments			
	Advance	( Note: 10.1)	2,332,993,208	2,327,880,943
	Deposit	( Note: 10.2)	15,583,371	45,997,801
	Prepayments	( Note: 10.3)	748,331	385,727
			2,349,324,911	2,374,264,472
10.1	Advance	_	φ	
	Advance to creditors		207,755,803	107,389,220
	Advance against salaries		18,200,562	5,191,062
	Payment to L'esquire for Valuka project	777	1,754,336,817	1,923,920,470
	Advance Income Tax Note: 10.1.1	(Note: 10.1.1)	352,700,026	291,380,191
		( <del>-</del>	2,332,993,208	2,327,880,943
10.1.1	Advance Income Tax			
	Opening balance		291,380,191	210,909,989
	Add: Addition during the Note: 10.1.1.1	(Note: 10.1.1.1)	61,319,835	80,470,202
	Less: Adjustment for assessment year	M-	352,700,026 -	291,380,191 -
		-	352,700,026	291,380,191
		T	31.03.25	30.05.2024
		<u>,                                    </u>	Taka	Taka
10.1.1.1	Advance Income Tax addition			
	Advance Income Tax on Car			1,781,362
	Advance Income Tax on FDR Interest Tax on unit fund-ICL			1,790,679
	TDS on Cash Incentive			10 405 140
	TDS on Import Stage (AT & AIT)		61.319.835	891,305
			61,319,835 <b>61,319,835</b>	891,305 65,520,716
10.2	TDS on Import Stage (AT & AIT)	_		891,305 65,520,716
10.2	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin	<u>-</u>	<b>61,319,835</b> 2,892,017	891,305 65,520,716 <b>80,470,202</b> 4,327,770
10.2	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit	(Note: 10.2.1)	61,319,835	891,305 65,520,716 <b>80,470,202</b> 4,327,770 12,691,354
10.2	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin	(Note: 10.2.1) (Note: 10.2.2)	<b>61,319,835</b> 2,892,017	891,305 65,520,716 <b>80,470,202</b> 4,327,770 12,691,354 28,978,677
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit		2,892,017 12,691,354	891,305 65,520,716 <b>80,470,202</b> 4,327,770 12,691,354 28,978,677
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit		2,892,017 12,691,354 - 15,583,371	891,305 65,520,716 <b>80,470,202</b> 4,327,770 12,691,354 28,978,677 <b>45,997,801</b>
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account		2,892,017 12,691,354	891,305 65,520,716 <b>80,470,202</b> 4,327,770 12,691,354 28,978,677 <b>45,997,801</b>
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity		2,892,017 12,691,354 - 15,583,371	891,305 65,520,716 80,470,202 4,327,770 12,691,354 28,978,677 45,997,801
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC		2,892,017 12,691,354 - 15,583,371 7,295,517 1,455,000	891,305 65,520,716 <b>80,470,202</b> 4,327,770 12,691,354 28,978,677 <b>45,997,801</b> 7,295,517 1,455,000 400,000
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit  Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd Mobile phone Lease rental		2,892,017 12,691,354 - 15,583,371 7,295,517 1,455,000 400,000 60,000 691,260	891,305 65,520,716 80,470,202 4,327,770 12,691,354 28,978,677 45,997,801 7,295,517 1,455,000 400,000 60,000 691,260
	TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit  Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd Mobile phone		2,892,017 12,691,354 - 15,583,371 7,295,517 1,455,000 400,000 60,000	10,486,140 891,305 65,520,716 80,470,202 4,327,770 12,691,354 28,978,677 45,997,801 7,295,517 1,455,000 400,000 691,260 2,789,577 12,691,354

#### 10.2.2 FBPAR & margin account

FBPAR A/C with EBL-in Dollar - 28,978,677 - 28,978,677 - 28,978,677

#### 10.3 Prepayments

Insurance premium 748,331 385,727

31.03.25	30.05.2024
Taka	Taka

#### 11. Investment

Investment in FDR 118,134,276 118,134,276

#### 10.2 Deposit to other companies for share allotment

Esquire Chemical Industries Limited
Esquire Accessories Limited

10,275,000
10,275,000

#### 12. Cash and bank balances

 Cash in hand
 (Note: 12.1)
 1,162,635
 4,739,643

 Cash at bank
 (Note: 12.2)
 228,714,137
 449,133,300

 229,876,772
 453,872,943

#### 12.1 Cash in hand

 Head Office
 800,000
 800,000

 Factory
 362,635
 3,939,643

 1,162,635
 4,739,643

#### 12.2 Cash at bank

Bank Name	<u>Branch</u>	A/C Type	A/C No		
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	101.117.163	67,357	16,262
Dutch Bangla Bank Ltd.	Local office	FCAD(€)	101.119.20	=	080
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	1011100006900	34,249	32,845
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.110.36941	1,247,930	1,112,589
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5645	24,693	127,573
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5692	2,504,001	58,019
Eastern Bank Ltd.	Principal	FCAD(\$)	101.305.3310	E.	(#)
Eastern Bank Ltd.	Principal	EOQ(\$)	1013100605881	4,477,024	3,739,032
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	107.120.484	9,114	108,787
BRAC Bank Ltd.	Motijheel	CD	5203551787001	9	121
BRAC Bank Ltd.	Motijheel	FCAD(\$)	5203551787002	말	0 <del>-</del> 0
Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	3,000	1,276
NCC Bank CD A/C	Baridhara	CD	1070210001597	19,943	20,888
One Bank Ltd.	Agrabad, Ctg.	CD	0031050001366	52,691	63,278
Al -Arafa Islami Bank ltd	VIP Road	CD	141020047786	5,261	5,261
Al -Arafa Islami Bank ltd	Gulshan	CD	541020010677	127,966	8,556,620
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549580000352	1,042,463	119,946
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549880000366	12,782	35,513
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549850000453	210,127,188	350,504,919
Bank Asia	Tower	CD	62733000256	2,965	249,583
Dutch Bangla Bank Lte	Kawran Bazar	CD	1071100031497	8	000
Shahajalal Islamic Bank	Eskaton	CD	0331100000679	=	(=)
South Bangla Ariculture	Gulshan	CD	0010111005482	3,012	3,012
United Commercial Bank	Mohakhali	CD	1101000002124	71,922	563,535
United Commercial Bank	Mohakhali	SND	1301000000653	450,842	448,766
United Commercial Bank	Mohakhali	SND	1301000000584	2,002,562	143,500
United Commercial Bank	Mohakhali	FCAD(\$)	1184000000267	616,166	72,742,899
UCBL -FACD in USD A/C	Mohakhali	FCAD(\$)	1181000000193	4,071,871	8,407,097
United Commercial Bank	Mohakhali	SND	1301000000700	853,607	1,167,945
HSBC	Management Office	CD	001-011576011	35,477	35,477
Dutch Bangla Bank Lte	Local office	CD	1011200007676	=	080
One Bank Ltd.	Agrabad, Ctg.	CD	0031020009947	11,158	11,503
Dutch Bangla Bank Lte	Local office	CD	1011200007863	707,575	754,622
Shimanto Bank Ltd.	Corporate office	CD	1005241000165	32,145	3,380
City Bank	Gulshan	CD	1103309469001	6,002	6,002
Mutual Trust Bank PLC	Pragati Sarani	CD	80210017599	93,171	93,171
One Bank Ltd.	Mirpur	CD	110039901005	8.5	10 N T M
	5/20			228,714,137	449,133,300

#### 13. Share capital

Authorized capital		
200,000,000 Ordinary shares of Tk.10 each	2,000,000,000	2,000,000,000
Issued, subscribed and paid-up capital		
100,000,000 Ordinary shares of Tk.10 each fully paid	1,348,958,330	1,348,958,330

Details of the shareholdings are as under:

Name of Shareholders	W hald	No. of shares		31.03.25	30.06.2024
Name or Snareholders	% held	31.03.25	30.06.24	Taka	Taka
Mr. Md. Mofazzal Hossain	21.34%	28,791,667	28,791,667	287,916,670	287,916,670
Mr. Md. Ehsanul Habib	11.14%	15,032,960	15,032,960	150,329,600	150,329,600
Mr. Arifur Rahman	5.87%	7,925,000	7,925,000	79,250,000	79,250,000
Mr. Md. Muddasar Hossain	5.87%	7,925,000	7,925,000	79,250,000	79,250,000
Mrs. Peara Begum	2.73%	3,681,343	3,681,343	36,813,430	36,813,430
Esquire Dyeing	21.93%	29,581,343	29,581,343	295,813,430	295,813,430
Esquire Accessories Ltd.	0.90%	1,214,677	1,214,677	12,146,770	12,146,770
Esquire Electronics Ltd.	4.34%	5,848,010	5,848,010	58,480,100	58,480,100
General Public and Institution	25.87%	34,895,833	34,895,833	348,958,330	348,958,330
·	100%	134,895,833	134,895,833	1,348,958,330	1,348,958,330

The company increased its authorised capital from 1,500 million to 2,000 million by passing a special resolution in the company's Extra Ordinary General Meeting (EGM) held on 22 December 2016.

14	Share Premium account		1,086,653,150	1,086,653,150
15	Revaluation surplus	:	3,739,289,135	3,739,289,135
16	Retained earnings			
	Opening balance		2,753,182,477	2,682,503,154
	Add: Net profit after tax for the year		93,660,749	142,219,186
	Less: Cash dividend	20	71,539,863	71,539,863
17	Deferred Tax liabilities	-	2,775,303,363	2,753,182,477
17	Deferred 18X Habilities			
	Deferred tax liabilities have been recognized and measured in accordance with	the provisions of IAS 12: Income	Taxes.	
	Deferred tax liabilities related to Profit and Loss A/C	(Note: 17.1)	121,135,780	124,462,461
	Deferred tax Liabilities related to other comprehensive income	(11010.17.17)	155,803,714	155,803,714
	w. entrance in Land		276,939,494	280,266,175
17.1	Deferred tax liabilties			
		Carrying amount	Tax base	Taxable temporary difference
	As at 31 March 2025	Taka	Taka	Taka
	Deferred tax liabilities related to Profit and Loss A/C			
	Property, plant and equipment excluding land	1,987,160,201	977,695,365	1,009,464,836
	Applicable tax rate			12.00%
	Deferred tax liability			121,135,780
	Deferred tax Liabilities related to other comprehensive income			
	Revaluation reserve for land	3,895,092,849	Nil	3,895,092,849
	Applicable tax rate			4.00%
	Deferred tax liability		ĵ	155,803,714
			J	- m.s
		Carrying amount	Tax base	Taxable temporary difference
	As at 30 June 2024	Taka	Taka	Taka
	Deferred tax liabilities related to Profit and Loss A/C			
	Property, plant and equipment excluding land	2,198,037,380	1,160,850,201	1,037,187,179
	Applicable tax rate	2,250,00.,000	1,100,000,201	1,037,187,173
	Deferred tax liability		°	124,462,461
	i et		į	

		Carrying amount	Tax base	Taxable temporary difference
		Taka	Taka	Taka
	Deferred tax Liabilities related to other comprehensive income	ST		
	Revaluation reserve for land	3,895,092,849	Nil	3,895,092,849
	Applicable tax rate Deferred tax liability			4.00% <b>155,803,71</b> 4
			31.03.25	31.03.2024
17.2	Deferred Tax Expenses	_	Taka	Taka
	Deferred Liabilities at the end of the period		121,135,780	126,593,512
	Deferred Liabilities at the end of the period  Deferred Liabilities at the beginning of the period		124,462,461	129,741,285
	Deferred Tax expenses		(3,326,681)	(3,147,773)
18.	Long term loan net of current maturity			
	International Finance Corporation	(Note: 18.1)	1,239,737,852	809,328,252
	Jamuna Bank Limited	(Note: 18.2)	6,537,202	12,715,640
	Al arafa Islamic Bank Ltd. IDLC Finance Limited	(Note: 18.3)	1,950,907,671 -	1,675,996,359
		_	3,197,182,725	2,498,040,251
	Less: Current portion of long term loan		584,717,088	451,069,640
	International Finance Corporation		117,632,823	117,632,823
	Jamuna Bank Limited		6,537,202	124
	Al arafa Islamic Bank Ltd.		460,547,063	333,436,817
	IDLC Finance Limited	<u> </u>	2,612,465,637	2,046,970,611
18.1	International Finance Corporation		1,239,737,852	809,328,252

18.3 Al arafa Islamic Bank Ltd.  19. Finance lease obligation net off current maturity    IDLC Finance Limited		30.06.20 Taka	31.03.25 Taka			
19. Finance lease obligation net off current maturity    DLC Finance Limited   17,647,630   18   18   18   18   18   18   18   1	2,715,640	12,71	6,537,202		Jamuna Bank Limited	18.2
DILC Finance Limited   LankaBangla Finance PLC   PPC Finance Limited   Lass: Current portion of finance lease obligation-IDLC   Less: Current portion of finance lease obligation-IPDC   17,647,630   18   17,64	5,996,359	1,675,99	1,950,907,671		Al arafa Islamic Bank Ltd.	18.3
LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-IDLC   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-IPDC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance lease obligation-LankaBangla Finance PLC   I7,647,630   18   Less: Current portion of finance PLC   I7,647,630   18				rrent maturity	Finance lease obligation net off	19.
PDC Finance Limited	2		2x 1		IDLC Finance Limited	
17,647,630   18	18,322,174	18,32	17,647,630			
Less: Current portion of finance lease obligation-LankaBangla Finance PLC Less: Current portion of finance lease obligation-IPDC    17,647,630   18   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   19   1,394,365,894   1,310   13   1,39	18,322,174	18,32	17,647,630	III IDIC		
20. Short term loan  Al arafa Islamic Bank Ltd. Eastern Bank Limited United commercial Bank Ltd United commercial Bank Ltd United Rank Limited Alliance Finance PLC South Bangla Agriculture Ltd FIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited Mutual Trust Bank Limited Mutual Trust Bank Limited  20.1 Al arafa Islamic Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1 Overdraft  Name of the Bank DD-Bai-Muazzal (Gen) MEF  Account # Gulshan  Account # Garage Accou	18,322,174	18,32	17,647,630	se obligation-LankaBangla Finance PLC	Less: Current portion of finance	
20. Short term loan  Al arafa Islamic Bank Ltd.	18,322,174	18,32	17,647,630	se obligation in DC	cess. current portion of finance	
20. Short term loan  Al arafa Islamic Bank Ltd. Eastern Bank Limited 20,02 375,020,015 561 United commercial Bank Ltd 20,03 155,712,070 928 Bank Asia Ltd 157,735,161 196 The City Bank Limited Alliance Finance PLC 286,761,331 310 South Bangla Agriculture Ltd IFIL 286,761,331 310 IDCOL 502,795,32 632 Shimanto Bank PDC Finance Limited PDC Finance Start Bank Limited 3,642,637,305 4,616  20.1 Al arafa Islamic Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash 20.01.1 0.31,394,365,894 1,310  20.01.1 Overdraft  Name of the Bank Panch OD-Bai-Muazzal (Gen) MEF Gulshan Account # 637,740,878 644  637,740,878 644  637,740,878 644	<u> </u>					
20. Short term loan  Al arafa Islamic Bank Ltd. Eastern Bank Limited 20,02 375,020,015 561 United commercial Bank Ltd 20,03 155,712,070 928 Bank Asia Ltd 157,735,161 196 The City Bank Limited Alliance Finance PLC 286,761,331 310 South Bangla Agriculture Ltd IFIL 286,761,331 310 IDCOL 502,795,32 632 Shimanto Bank PDC Finance Limited PDC Finance Start Bank Limited 3,642,637,305 4,616  20.1 Al arafa Islamic Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash 20.01.1 0.31,394,365,894 1,310  20.01.1 Overdraft  Name of the Bank Panch OD-Bai-Muazzal (Gen) MEF Gulshan Account # 637,740,878 644  637,740,878 644  637,740,878 644		0/401/400/401/400				
Al arafa Islamic Bank Ltd. Eastern Bank Limited United commercial Bank Ltd Bank Asia Ltd The City Bank Limited Alliance Finance PLC South Bangla Agriculture Ltd IFIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited Mutual Trust Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1  Overdraft Name of the Bank OD-Bai-Muazzal (Gen) MEF  Alarafa Islamic Branch Gulshan  Account #  Account #  Account #  Account #  Account #  637,740,878 644  644  644  644  644  644  644  6		30.06.20 Taka				
Eastern Bank Limited 20.02 375,020,015 928 United commercial Bank Ltd 20.03 155,712,070 928 15					Short term loan	20.
United commercial Bank Ltd Bank Asia Ltd The City Bank Limited Alliance Finance PLC South Bangla Agriculture Ltd IFIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited  4,546,192 Loan against EDF Overdraft PAD-Foreign cash  20.01.1  Overdraft  Name of the Bank OD-Bai-Muazzal (Gen) MEF  United commercial Bank Ltd 157,735,161 196 157,735,161 196 157,735,161 286,761,331 310 269,667,958 268 45,741,223 50 269,667,958 268 45,741,223 50 269,667,958 268 45,741,223 50 269,667,958 268 45,741,223 50 269,667,958 268 45,741,223 50 269,667,958 268 45,741,223 269,667,958 268 45,741,223 269,667,958 268 45,741,223 269,667,958 268 268,761,331 310 269,6767,958 268 268 268,761,331 269,6767,958 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268,761,331 269,6767,958 268 268 268 268 268 268 268 268 268 26	10,035,780					
The City Bank Limited Alliance Finance PLC South Bangla Agriculture Ltd IFIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited  20.1 Al arafa Islamic Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1 Overdraft Name of the Bank OD-Bai-Muazzal (Gen) MEF  Matual Trust Bank Branch Gulshan  Account #  637,740,878 644 644 644 644 644 645 644 646 644 646 646	28,316,533					
Alliance Finance PLC South Bangla Agriculture Ltd IFIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited  20.1 Al arafa Islamic Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1 Overdraft  Name of the Bank OD-Bai-Muazzal (Gen) MEF  Account #  637,740,878  644  644  644  644  644  644  644	96,872,116		157,735,161			
FIL   IDCOL   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   592,279,532   632   632   633,642,637,305   4,616   644	- L0,024,985	310,02	286,761,331			
DCOL   Shimanto Bank   292,279,532   632   266,354,120   257   299,000,000   100   3,642,637,305   4,616   20.1   Al arafa Islamic Bank Limited   3,642,637,305   4,616   20.1   Al arafa Islamic Bank Ltd.   HPSM (Transport) Short Term LTR-MPI (Trust Receipt)   20.01.1   637,740,878   642   663   644   64	8,594,549	268,59	269,667,958		South Bangla Agriculture Ltd	
Shimanto Bank IPDC Finance Limited 99,000,000 100 100 100 100 100 100 100 100	50,053,023					
PDC Finance Limited   99,000,000   100	32,486,106 57,495,589					
20.1 Al arafa Islamic Bank Ltd.  HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1 Overdraft  Name of the Bank OD-Bai-Muazzal (Gen) MEF  DOD-Bai-Muazzal (Gen) MEF  Account #  637,740,878  644  637,740,878  644  637,740,878  644  637,740,878  644	00,656,916	100,65				
HPSM (Transport) Short Term LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1    1,394,365,894   1,310     1,394,365,894	915,042 <b>.6,632,171</b>		3,642,637,305		Mutual Trust Bank Limited	
LTR-MPI (Trust Receipt) Loan against EDF Overdraft PAD-Foreign cash  20.01.1  Coverdraft  Name of the Bank OD-Bai-Muazzal (Gen) MEF  Account #  637,740,878  Account #  637,740,878  644  663  752,078,824 663 637,740,878 644  31.03.25 Taka Tai  637,740,878 644  637,740,878 644  637,740,878 644					Al arafa Islamic Bank Ltd.	20.1
Loan against EDF Overdraft PAD-Foreign cash  20.01.1  1,394,365,894  1,310  31.03.25 Taka  131.03.25 Taka  131	1,536,486	1,53	4,546,192			
Overdraft PAD-Foreign cash  20.01.1  Overdraft  Name of the Bank OD-Bai-Muazzal (Gen) MEF  Gulshan  OD-Bai-Muazzal (Gen) MEF  Gar,740,878  Account #  637,740,878  644  637,740,878  637,740,878  644	- 53,668,036	663,66	752.078.824		Fig. and control of the first o	
1,394,365,894 1,310  31.03.25 30.06 Taka Tal  Name of the Bank Gulshan  Gulshan  637,740,878 644	14,831,258	5.0 mg/ 5.0 mg		20.01.1	Overdraft	
31.03.25 30.06. Taka Tal  20.01.1 Overdraft  Name of the Bank OD-Bai-Muazzal (Gen) MEF Gulshan  637,740,878 644	= =				PAD-Foreign cash	
Taka	.0,035,780	1,310,03	1,394,365,894			
20.01.1 Overdraft    Name of the Bank   Branch   Account #		30.06.20 Taka				
OD-Bai-Muazzal (Gen) MEF       Gulshan       637,740,878       644         -       -       -         <	a Ka	Idka	IdNa		Overdraft	20.01.1
637,740,878 644	14,831,258	644,83	637,740,878			
	2	A BULLAN				
	-		1-1 1-1			
	-  4,831,258	644,83	637,740,878			
20.00 Factor Books instead					Facilities Combilities d	20.02
20.02         Eastern Bank Limited           Time loan normal         64,394,718         123	23,526,622	123.51	64.394 718			20.02
	05,417,369					
	01,399,256			20.02.4		
	30,838,285 <b>61,181,532</b>			20.02.1	Overdratt	

#### 20.02.1 Overdraft

	Name of the Bank	Branch Account#		
	Overdraft - EBL	Principal	29,201,938	30,838,285
			29,201,938	30,838,285
20.03	United Commercial Bank Lt	d.		
		Branch Account #		
	Overdraft	07817490000000	100,277,536	99,446,633
	Time loan normal		55,434,534	267,594,937
	Export cash credit		151	-
	Loan against EDF		155,712,070	561,274,963 <b>928,316,533</b>
			133,712,676	320,310,333
24	Unclaimed Dividend		1 000 500	2 274 222
21	Onciaimed Dividend		1,983,588	2,371,333
			31.03.25	30.06.2022
			Taka	Taka
22.	Accounts no while			
22.	Accounts payable			
	Import liability and Other cr	editors	615,619,355	510,719,411
	POZAVENIE PO ORIERE VYRONIENIA PODRONO. POZAVE JE OR - GLOBOLIO ORIE - PEARE			
	11 100.1 7			
23.	Liabilities for expenses			
	Directors' remunerations		38,063,473	35,164,000
	Salary and wages		5,478,545	52,576,062
	Gas Bills		79,810,005	12,320,188
	Electricity		2,644,331	3,421,964
	Telephone bill WPPF payable		35,000	77,000
	Wasa bill		30,000	25,000
	Provision for Income Tax		410,186,180	331,495,103
	Provision for Head office Fl	oors	1,837,169	1,837,169
	Financial Interest		17,681,763	5,957,561
	TDS on Dividend and Exper	nses	44,894,089	22,378,589
	Audit fees Head office rent		862,500 3,044,000	862,500 3,044,000
	Head office Telli		604,567,055	469,159,136
				,,
23.01	WPPF payable			
			· · · · · · · · · · · · · · · · · · ·	-
	Opening Balance	23	1.602.224	1 625 272
	Add: Addition during the ye	ear	1,682,324 1,682,324	1,635,373 1,635,373
	Less: Payment during the y	ear	1,682,324	1,635,373
	, , ,			
			,	
23.02	Provision for Income Tax			
	Opening balance		331,495,103	249,289,002
	Opening balance Add: Provision made for the	vear	78,691,077	82,206,101
	riad. Fromblett made for the	y can	410,186,180	331,495,103
	Less: Adjustment for assessi	ment year 2020-2021	and the second of the second s	SA S
			410,186,180	331,495,103
	1 = 12		.a	
	Income Tax provision Export		77 100 000	76,006,856
	Non operating income		77,123,026 1,568,051	6,199,245
	operating moonie		78,691,077	82,206,101

		Jan-Mar ,25	Jan-Mar 24	March 31.25	March 31,24
24	Sales	Taka	Taka	Taka	Taka
24.	Sales				
	Export sales	2,586,992,840	2,124,994,009	7,712,302,589	5,328,285,993
		128		B	
25.	Cost of Goods Sold				
	Cost of materials consumed (Garments Unit)	1,352,788,762	1,261,638,723	4,170,715,690	2,792,564,828
	Cost of direct labor	674,020,580	445,046,441	1,848,198,066	1,201,433,908
	Prime cost	2,026,809,342	1,705,685,164	6,018,913,756	3,993,998,736
	Factory overheads	192,483,265	201,962,471	620,235,529	566,368,803
	Cost of Goods put into Process	2,219,292,608	1,908,647,635	6,639,149,286	4,560,367,539
	Opening Work in process	792,412,112	741,729,811	760,666,075	798,296,291
	Closing Work in process	(782,213,113)	(713,893,811)	(782,213,113)	(713,893,811)
	Cost of Goods Manufactured	2,229,491,607	1,936,483,635	6,617,602,248	4,644,770,019
	Opening Finished Goods	175,123,112	186,622,744	186,123,101	186,622,744
	Cost of Goods Available for Sale	2,404,614,719	2,123,106,378	6,803,725,349	4,831,392,762
	Closing Finished Goods	(185,323,213)	(207,704,101)	(185,323,213)	(207,704,101)
		2,219,291,506	1,915,402,278	6,618,402,136	4,623,688,662
25.1	Raw Materials Consumption			ā	₹.
	Yarn	519,683,853	674,221,790	2,485,755,184	1,761,201,439
	Dyes	55,929,203	46,966,112	177,463,619	123,387,416
	Chemical	107,386,787	74,357,424	312,978,792	201,724,157
	Finishing Materials	669,788,919	466,093,397	1,194,518,095	706,251,816
	<b>3</b>	1,352,788,762	1,261,638,723	4,170,715,690	2,792,564,828
			111	0.54	0.52
	A 9 9 9				
25.2	Cost of direct labor				
	Workers wages	554,563,447	214,539,508	1,197,587,259	658,692,099
	Workers overtime	71,861,983	92,478,911	303,842,009	169,274,806
	Daily labor	1,361,439	4,259,728	4,346,541	6,668,140
	Salary	84,180,477	114,794,912	342,422,258	309,878,714
	Festival bonus and Provident Fund	(37,946,766)	18,973,383		56,920,149
25.3	Factory overheads	674,020,580	445,046,441	1,848,198,066	1,201,433,908
40.0	racion y dycamicada				
	Gas and electricity	112,736,999	104,962,004	344,519,540	283,241,429
	Insurance premium	1,449,030	1,035,817	4,080,907	5,471,914
	Tiffin expenses for workers	2,824,872	2,960,652	8,316,031	6,859,192
	Spare Parts Consumption	10,881,297	30,889,067	67,923,315	84,961,332
	Vehide running ( Oil and fuel)	2,789,852	3,657,109	9,740,676	10,320,173
	Rent, rates and taxes	214,297	119,545	496,350	770,608
	Local conveyance	580,597	657,361	2,168,688	1,822,998
	Telephone & Mobile bills	629,420	655,700	1,859,320	1,845,510
	Depreciation	60,376,901	57,025,216	181,130,703	171,075,647
		192,483,265	201,962,471	620,235,529	566,368,803
					r
		Jan-Mar ,25	Jan-Mar 24	March 31,25	March 31,24
26.	Operating expenses	Taka	Taka	Taka	Taka
20.	STAN MARKET COME OF CASE OF THE CONTROL OF C	7 <u> </u>	20.6%		
	Office & administrative expenses	25,702,001	92,203,075	153,345,991	246,841,810
	Selling & distribution expenses	141,075,882	76,102,368	289,132,644	278,001,492
		166,777,883	168,305,443	442,478,635	524,843,302

#### 26.1 Office & administrative expenses

				As on 31.03.25 Upto Dec-24	78,691,077 52,359,817
				3rd Qtr	26,331,259
	Current Tax				78,691,077
	Non-operating in come		6,272,203	25%	1,568,051
				100000000	
	In come rate		: 442 mas 5 (555) 555 (5	1.00%	77,123,026
	Particulars Revenue		<b>Tk</b> 7,712,302,589	Rate	Taka
	Calculation of Current tax/ Tax exp	enses 	ть Г	Data I	Taka
30.	Income tax expenses	26,331,259	9,454,519	78,691,077	32,431,047
		314,572		1,682,324	808,281
20	Provision for contribution to Central Fund				
	Lease rental	1,845,324 <b>1,845,324</b>	1,845,324 <b>1,845,324</b>	5,535,972 <b>6,272,203</b>	5,535,972 <b>5,535,972</b>
	Interest income from FDR Rental Income ( Ideal Trade center)	= =	स स	136,231 600,000	*
28.	Non operating income				
		159,411,780	104,882,207	486,986,552	328,541,992
	Interest on Finance lease	•			10 Ed
	Interest on Short term loan Interest on Long term loan	81,938,150 77,473,630	39,241,447 65,640,760	260,814,444 226,172,108	152,880,641 175,661,351
27.	Financial expenses				
		141,075,882	76,102,368	289,132,644	278,001,492
	Carriage outward on export	15,467,085	6,243,579	41,240,455	16,710,926
	C&F expenses on export	5,293,247	4,985,882	14,339,493	11,843,216
	Bank charges on export proceeds Freight charges on export	91,208,997 19,068,412	44,774,434 6,021,663	142,692,868 47,986,787	180,691,235 18,153,596
	Sample and courier expenses	834,504	3,526,243	9,598,372	13,098,771
	Export permission Foreign Travel for marketing	1,077,313 907,374	1,028,446 1,397,186	3,398,047 4,685,609	7,986,608 8,530,886
	Inspection & certificate issue expenses	7,218,950	8,124,935	25,191,012	20,986,254
26.2	Selling & distribution expenses				
		25,702,001	92,203,075	153,345,991	246,841,810
	Depreciation Miscellaneous expenses	5,912,460	11,603,798	11,603,799 9,741,142	34,811,395 17,725,846
	Floor rent	(3,838,000)		2,250,000	8,640,000
	Central Fund Exchange loss		328,820	-	(804,160)
	Audit fees	(2,994,612)	-	646,875	3,222,200
	Utility expenses	945,021	895,712	2,492,753	1,787,977
	Bank charges License, renewal & registration	17,046,913 347,357	2,235,914 2,815,290	29,053,152 2,858,332	14,488,624 2,442,544
	Travelling & conveyance	267,550	315,486	943,650	629,381
	Telephone, mobile & internet	(720,288)	ement eren	1,150,642	2,825,165
	Printing expenses Stationery expenses	310,378		845,568	29,314,171
	Entertainment	274,361	1,372,381	1,054,944	1,394,037
	Vehide running expenses	2,072,993	817,526	6,144,140	7,110,781
	Vehicle maintenance	2	458,683	9	5 9
	Salary & allowances Contribution to employees provident fund	4,077,868	67,109,465	79,560,994	114,753,848
	0.1 0.0	1 077 050	57 400 455	70 550 001	444.750.010

	31.03.25 Taka	30.06.2024 Taka
L Net Asset Value (NAV) Per Share	I GAG	1 a Ka
Total assets	17,306,781,131	17,323,593,744
Total Liabilities	(8,356,577,152)	(8,395,510,651)
Net Asset Value (NAV) (A)	8,950,203,979	8,928,083,093
Revaluation reserve	(3,739,289,135)	(3,739,289,135)
Net Asset Value (NAV) without revaluation reserve (B)	5,210,914,844	5,188,793,958
Weighted Average Number of shares	134,895,833	134,895,833
Net Asset Value (NAV) per share with revaluation reserve (A÷C)	66.35	66.19
Net Asset Value (NAV) per share without revaluation reserve (B÷C)	38.63	38.47

NAV per share (with revaluation reserve) was Tk. 66.35 as of 31st March 2025 and Tk. 66.19 as of 30th June 2024. NAV per share (without revaluation reserve) was Tk. 38.63 as of 31st March 2025 and Tk. 38.47 as of 30th June 2024. NAVPS with revaluation has been increased due to positive net profit. NAVPS without revaluation has been increased due to positive arouth of arofit.

	51.05.24 Taka	51.05.25 Taka
32 Earnings Per Share (EPS)		
Earning attributable to ordinary shareholders (Taka)	93,660,749	(173,343,545)
Weighted Average Number of shares	134,895,833	134,895,833
Earnings Per Share (Taka)	0.69	(1.29)

EPS was Tk. 0.13 for January-March 2025 as against Tk. (0.51) for January-March 2024; EPS was Tk. 0.69 for July-March 2025 as against Tk. (1.29) for July-March 2024. EPS has been increased due to positive growth of revenue and net profit.

#### Earnings Per Share (EPS)

31

Earnings Per Share (Taka)	0.13	(0.51)
Weighted Average Number of shares	134,895,833	134,895,833
Earning attributable to ordinary shareholders (Taka)	17,658,043	(69,106,597)

#### 33 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	333,755,272	(337,413,598)
Weighted Average Number of shares	134,895,833	134,895,833
Net operating cash flows per shares	2.47	(2.50)

NOCFPS was Tk. 2.47 for July-March 2025 as against Tk. (2.50 for July-March 2024. NOCFPS has been increased due to positive growth and collection as well.

#### Caculation of Weighted Average Number of shares

		31.03.24	31.03.23
Particulars	Formula	No of shares	No of shares
Allot ment of Existing shares	100000000	100,000,000	100,000,000
Allot ment of new shares Allot ment date:	34895833	34,895,833	34895833
Februray 07,2019			
Weighted Average Number of shares		134,895,833	134,895,833

#### 34 Reconciliation of net profit with cash flow from operating activities

Net profit after tax for the year	93,660,749	(173,343,545)
Adjustment for non-cash items:		
Depreciation	213,040,598	205,887,042
Deferred Tax Adjustment	(3,326,681)	(3,147,773)
Changes in Working Capital:		
(Increase) / Decrease in Inventory	(15,142,030)	480,481,514
(Increase) / Decreas in Accounts receivable	(219,724,788)	(536,538,545)
(Increase) / Decreas in Advance deposit and Payments	24,939,561	63,512,552
Increase / (Decrease) in Accounts payable	104,899,944	(420,629,162)
Increase / (Decrease) in Accrued Expenses	135,407,919	46,364,321
Net cash flow from operating activities	333,755,272	(337,413,598)

#### 35. Related party disclosures

i) Related party transactions (Amount in Taka)

Name	Nature of relationship	Nature of Transaction	Opening Balance	Purchase / collection	Payment	Outstanding as on 31.03.25 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	67,835,844	107,694,830	142,839,121	32,691,553
Esquire Dyeing Industries Limited	Common Management	Dyeing	97,335,612	66,875,769	150,600,721	13,610,660

46,302,213

# End of the Third Quarter & Nine Months Financial Statement 2024-2025 (Unaudited)