First Quarter Financial Statement 2025-2026 (Unaudited)

ESQUIRE KNIT COMPOSITE PLC

(Consolidated and Separate)

Esquire Knit Composite PLC and Its SubsidiaryConsolidated Statement of Financial Position

As at 30 Sept 2025

Particulars	Notes	Amount	in Taka
Farticulars	Notes	30-Sep-2025	30-Jun-2025
Assets			School Commission Sections
Non-Current Assets		10,532,013,154	10,600,084,106
Property, plant and equipment	4	6,097,140,586	6,165,211,537
Capital work-in-progress	5	4,424,872,569	4,424,872,569
Investment in shares	6	10,000,000	10,000,000
Current Assets		6,195,430,572	6,560,597,348
Inventories	7	3,997,608,718	4,234,947,563
Accounts receivables	8	1,557,616,154	1,805,961,079
Other receivables	9	58,708,728	55,593,342
Advance, deposit and prepayments	10	237,075,023	248,325,350
Investment	11	137,720,994	137,732,994
Cash and cash equivalents	12	206,700,956	78,037,020
TOTAL ASSETS		16,727,443,726	17,160,681,454
EQUITY & LIABILITIES			
Shareholders' Equity		8,632,664,403	8,781,681,513
Share capital	13	1,348,958,330	1,348,958,330
Non-Controlling Interest	13.01	(1,268,745)	(1,104,884)
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	2,459,032,533	2,607,885,782
Non Current Liabilities		3,071,582,835	3,069,487,343
Deferred Tax liabilities	17	270,076,189	273,131,772
Long term loan net of current maturity	18	2,787,212,202	2,787,212,202
Finance lease obligation net of current maturity	19	14,294,444	9,143,369
Current Liabilities		5,023,196,488	5,309,512,597
Short term loan	20	3,201,154,579	3,318,712,096
Current portion of long term loan	18	649,287,319	649,287,319
Current portion of finance lease obligation	19	18,148,630	22,649,943
Unclaimed Dividend	21	2,260,380	2,260,380
Accounts payable	22	713,714,697	891,118,484
Liabilities for expenses	23	438,630,882	425,484,375
TOTAL EQUITY & LIABILITIES		16,727,443,726	17,160,681,454
Net Asset Value (NAV) per share with revalua	tion reserve	64.00	65.10
Net Asset Value (NAV) per share without reva	luation reserve	36.28	37.38

The annexed notes form an integral part of these financial statements

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

Statement of Profit or Loss and Other Comprehensive Income For the period ended 30 September 2024

	rui t	ne perioa enaea 30	September 2024	Figure in Taka			
	Notes	1st Qua	rter	Year to D	ate		
	Notes	July to Sept-24	July to Sept-23	July to Sept-24	July to Sept-23		
Particulars		<u></u>	1925 	leak-			
Revenue	24	2,742,007,656	2,512,668,631	2,742,007,656	2,512,668,631		
Less: Cost of Goods Sold	25	2,462,807,310	2,138,354,332	2,462,807,310	2,138,354,332		
Gross profit	_	279,200,345	374,314,299	279,200,345	374,314,299		
Less: Operating expenses	26	254,704,085	165,650,911	254,704,085	165,650,911		
Gross operating profit for the year		24,496,261	208,663,387	24,496,261	208,663,387		
Less: Financial expenses	27 _	150,288,607	196,477,761	150,288,607	196,477,761		
Net operating profit for the year	_	(125,792,347)	12,185,626	(125,792,347)	12,185,626		
Add: Non operating income	28	2,445,324	2,581,555	2,445,324	2,581,555		
Profit before WPPF & WF for the yea	500 1 2 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(123,347,023)	14,767,181	(123,347,023)	14,767,181		
Less: Provision for contribution to WPF	29 _	694,263	559,471	694,263	559,471_		
Profit before tax for the year	_	(124,041,285)	14,207,711	(124,041,286)	14,207,711		
Less: Income tax expenses		24,975,824	23,053,598	24,975,824	23,053,599		
Current Tax	30	27,875,192	25,772,076	27,875,192	25,772,076		
Deferred Tax		(2,899,368)	(2,718,477)	(2,899,368)	(2,718,477)		
Net profit after tax for the year		(149,017,110)	(8,845,887)	(149,017,110)	(8,845,888)		
Add: Other comprehensive income, net	of tax						
Total comprehensive income		(149,017,110)	(8,845,887)	(149,017,110)	(8,845,888)		
Earnings Per Share (EPS) - Basic	31.01	(1.10)	(0.07)	(1.10)	(0.07)		
Sd/-	Sd/-		Sd/-	Sd/-			
#504749944 •	Managing	Director	Director	Chief Financial O	fficer		
	88						
Dhaka 12 November 2025				Con	npany Secretary		

Consilidated Statement of Changes in Equity For the period ended 30 September 2025

Amount in Taka

Particulars	Share Capital	Share premium	Revaluation Surplus	Non- controlling interest	Retained Earnings	Total Equity
Balance at 01 July 2025	1,348,958,330	1,086,653,150	3,739,289,135	-	2,608,049,643	8,782,950,257
Net profit for the year	#C	=) = 0	-	(149,017,110)	(149,017,110)
Non-controlling interest				(1,268,745)		(1,268,745)
Dividend paid	_	_	-	**************************************	<u>~</u>	_
Balance at 30 September 2025	1,348,958,330	1,086,653,150	3,739,289,135	(1,268,745)	2,459,032,533	8,632,664,402
Balance at 01 July 2024	1,348,958,330	1,086,653,150	3,739,289,135	E	2,634,674,043	8,809,574,658
Net profit for the year		<u></u>	ভ	_	(67,875,158)	(67,875,158)
Non-controlling interest				(221,745)	<u>=</u>	(221,745)
Dividend paid	_	-	=	_	_	
Balance at 30 September 2024	1.348.958.330	1.086.653.150	3.739.289.135	(221.745)	2,566,798,885	8.741.477.753

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

Dhaka
12 November 2025

Sd/Chief Financial Officer

Company Secretary

Consolidated Statement of Cash Flows For the period ended 30 September 2025

Partice	ılanı] [Amou	ınt in	Taka
Fartici	11415] [30-Sep-2025		30-Sep-2024
A. Cash flows from operating a	activities	_			
Cash receipts from customers			2,990,352,58		2,581,069,816
Cash receipt from other incon			(670,00		23,993,961
Payment to suppliers for impo	ort of Raw materials		(1,389,075,05		(1,193,500,732)
Payment to others			(1,196,642,08	The second second	(994,360,877)
Interest paid			(130,188,82		(196,477,761)
Income tax paid		L	(24,613,5)		(21,653,387)
Net cash flow from operatin	g activities	19	249,163,04	<u> 18</u> _	199,071,020
B. Cash flows from investing a	ctivities				
Acquisition of property, plant		ſ	(2,354,93	38)	(12,323,455)
Investment in capital work in			(0.0		(8,133,479)
Advance paid to Valuka proje			<u>~</u>		
Investment in shares					_
Investment in FDR			12,00	00	1,928,302
Net cash used in investing a	ctivities		(2,342,93	38)	(18,528,632)
C. Cash flows from financing a	activities	<u>~</u>		168	
Dividend paid					367,293
Receipt of Long Term Loan					(22,407,360)
Receipt/(Repayment) of Short			(117,557,5)		(459,835,708)
Net cash flow from/(used in)) financing activities		(117,557,5)	16)	(481,875,776)
D. Net cash surplus during the	year (A+B+C)		129,262,59	93	(301,333,387)
E. Cash and bank balances at beg	ginning of the year		78,037,02	20	495,050,585
Effect of movements in excha		42	(598,63		(599,890)
F. Cash and bank balances at t	he end of the year		206,700,95	55	193,117,308
Cash and bank balances		î			
Cash in hand			8,495,83	30	2,528,532
Cash at bank			198,205,12	26	190,588,776
Total			206,700,95	6	193,117,308
Net Operating Cash Flow Po	er Share (NOCFPS)	32	1.8	<u>85</u> _	1.48
Sd/-	Sd/-		Sd/-		Sd/-
Chairman	Managing Director		Director	Chief	Financial Officer

Dhaka

12 November 2025 Company Secretary

ESQUIRE KNIT COMPOSITE PLC AND IT'S SUBSIDIARY

Notes to the Consolidated Interim Financial Statements (Unaudited) For The 1st Quarter Period Ended 30 September 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 1st quarter period ended September 30, 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, 2025, 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.

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

As at 30 Sept 2025

CT No	Doutlandons	Amount in Taka			
SL. No.	Particulars -	30-Sep-2025	30-Jun-2025		
4.00	Property, plant and equipment				
	(A) Cost/ Revaluation				
	i) Freehold assets				
	Opening balance	9,438,571,174	9,433,667,374		
	Add: Addition during the year	551,300	4,903,800		
		9,439,122,474	9,438,571,174		
	ii) Leasehold assets				
	Opening balance	99,420,368	99,420,368		
	Add: Addition during the year	. 	. 		
		99,420,368	99,420,368		
	Total (A)	9,538,542,843	9,537,991,542		
	Add: Property Plant and Equipment of L'Esquire Lt	302,103,547	300,299,909		
	_	9,840,646,390	9,838,291,451		
	(B) Accumulated depreciation				
	i) Freehold assets	3,484,770,609	2.210.409.707		
	Opening balance Add: Charged during the year	65,095,525	3,219,498,706 265,271,904		
	Add. Charged during the year	3,549,866,134	3,484,770,609		
	ii) Leasehold assets	3,343,000,134	3,404,770,003		
	Opening balance	99,420,368	97,005,656		
	Add: Charged during the year	-	2,414,712		
		99,420,368	99,420,368		
	Total (B)	3,649,286,502	3,584,190,978		
	Add: Property Plant and Equipment of L'Esquire Lt_	94,219,302	88,888,937		
	_	3,743,505,804	3,673,079,914		
	(C) Written Down Value (A-B)	6,097,140,586	6,165,211,537		
	(C) Withten Down Value (A-D)	0,077,140,500	0,105,211,557		
5.00	Capital work-in-progress				
5.00			*		
	Opening balance	2,770,129,271	2,770,129,271		
	Add: Addition during the year	26			
		2,770,129,271	2,770,129,271		
	Less: Transferred to Property, Plant & Equipment				
	* 11 TV 1 1 D	2,770,129,271	2,770,129,271		
	Add: Work in Progress of L'Esquire Ltd	1,654,743,298	1,654,743,298		
= 0.4		4,424,872,569	4,424,872,569		
5.01	Addition during the year				
	Valuka Project				
	Machineries in work in process	9			
	New ETP Building	, - 4			
	<u>-</u>		<u> </u>		
					

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

As at 30 Sept 2025

SL. No	o Particulars		Amount in Taka		
51. 110	1 articulars	30-Sep-2025	30-Jun-2025		
6.00	Investment in shares				
	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				
	Yarn (kg)		913,691,396	1,072,343,222	
	Dyes (kg)		345,061,063	260,873,160	
	Chemical (kg)		221,801,180	272,439,857	
	Finishing Materials		963,617,632	1,014,395,176	
	Materials in transit		214,970,588	214,970,588	
	Spare parts and consumable items		221,124,630	178,904,377	
	Work in process		710,616,073	710,616,073	
	Finished goods (pcs.)		195,835,241	195,835,241	
			3,786,717,803	3,920,377,694	
	Add: Inventories of L'Esquire Ltd		210,890,916	314,569,868	
			3,997,608,718	4,234,947,563	
8.00	Accounts receivables		1,436,085,601	1,597,380,764	
	Add: Accounts Receivables of L Esquire Ltd		121,530,553	208,580,315	
			1,557,616,154	1,805,961,079	
9.00	Other receivables				
	Cash incentive		36,564,841	33,351,600	
	Rental Income		22,143,887	22,143,887	
	Accrued interest on FDR		58,708,728	97,855 55,593,342	
10.00	Advance, deposit and prepayments		50,700,720	55,593,342	
	Advance	10.01	201,690,142	212,479,244	
	Deposit	10.01	17,019,124	17,019,124	
	Prepayments	10.03	359,834	385,727	
	110003	10.02	219,069,100	229,884,096	
	Add: Advance ,deposit and Prepayments of L Es	quire	18,005,922	18,441,254	
			237,075,023	248,325,350	
10.01	Advance				
	Advance to creditors		76,215,940	80,537,804	
	Advance to creditors Advance against salaries		21,225,119	21,316,092	
	Payment to L'esquire for Valuka project		2,062,514,345	2,093,504,124	
	Advance Income Tax	10.1.1	135,238,862	110,625,349	
	1 KV GIOC HOOHIC 1 GA	POTET	2,295,194,266	2,305,983,369	
	Less: Payment to L'Esquire Ltd		2,093,504,125	2,093,504,125	
			201,690,142	212,479,244	

Notes to the Financial Statement As at 30 Sept 2025

Service service	900a 22 FF	Amount in Taka			
SL. No.	Particulars	30-Sep-2025	30-Jun-2025		
	<u> </u>	20 Sep 2023	20 0dil 2023		
10.1.1	Advance Income Tax				
	Opening balance	110,625,349	291,380,191		
	Add: Addition during the year 10.1.1.1	24,613,513	109,845,189		
		135,238,862	401,225,380		
	Less: Adjustment for assessment year-2021-22	-	46,895,541		
	Less: Adjustment for assessment year-2022-23	3₩	60,060,668		
	Less: Adjustment for assessment year-2023-24	* =	103,173,620		
	Less: Adjustment for assessment year-2024-25	8-	80,470,202		
		135,238,862	110,625,349		
10.1.1.1	Advance Income Tax addition		9 ,		
	Advance Income Tax on Car	30,000	2,330,000		
	Advance Income Tax on FDR Interest	7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -	1,796,677		
	TDS on Cash Incentive	803,208	3,415,670		
	TDS on Import Stage	recase entre en	891,305		
	TDS on Export Proceeds	23,780,305	101,411,537		
	Septembritation sectionals section grant accordance and the contract accordance accordance and the contract accordance accordance and the contract accordance and the contract accordance and the contract accordance accordance and the contract accordance a	24,613,513	109,845,189		
10.02	Deposit				
	Guarantee margin & LC margin	4,327,770	4,327,770		
	Security deposit 10.2.1	12,691,354	12,691,354		
	FBPAR & margin account 10.2.2	12,051,201	-		
	10.2.2	17,019,124	17,019,124		
10.2.1	Security deposit	21,022,12			
	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 l	2,789,577	2,789,577		
	Thas Gas Transmission & Distribution Company	12,691,354	12,691,354		
10.2.2	FBPAR & margin account	12,071,334	12,071,334		
		i			
	FBPAR A/C with EBL -in Dollar				
10.03	Prepayments				
	Insurance premium	359,834	385,727		
	·	359,834	385,727		
11.00	Investment	7			
	Investment in FDR	137,720,994	137,732,994		
	my council in 1 Dix	137,720,994	137,732,994		
		101,140,777	131,132,777		

Notes to the Financial Statement As at 30 Sept 2025

		A	Amount	in Taka			
SL. No.		Particu	lars		30-Sep-2025	30-Jun-2025	
12.00	Cook and sook soui	valente					
12.00	Cash and cash equivalents						
	Cash in hand			12.01	8,145,830	3,022,759	
	Cash at bank			12.02	35,505,556	6,939,065	
				3	43,651,386	9,961,824	
	Add: Cash and Cas	h Equivale	nts of L]	Esquire Ltd	163,049,570	68,075,196	
					206,700,956	78,037,020	
12.01	Cash in hand						
	Head Office				7,685,234	800,000	
	Factory				460,596	2,222,759	
	5			,	8,145,830	3,022,759	
12.02	Cash at bank						
	Bank Name	Branch	A/C Type	A/C No.			
	Dutch Bangla Bank I				62,178	62,178	
	Dutch Bangla Bank I				-	02,170	
	Dutch Bangla Bank I				33,968	33,968	
	Dutch Bangla Bank I			101.110.36941	12,796	15,588	
	Dutch Bangla Bank I		1011011111	101.120.5645	6,834	38,765	
	Dutch Bangla Bank I			101.120.5692	430,116	9,203	
	Eastern Bank Ltd.	Principal	CD	1011060000160	981,507	512,726	
	Eastern Bank Ltd.	Principal	FCAD(\$)	101.305.3310	to tableston true	Sala atte de N. Pile Helle Californi	
	Eastern Bank Ltd.	Principal	EOQ(\$)	1.0131E+12	525,472	1,015,939	
	Dutch Bangla Bank I	Kawran Baz	CD	107.120.484	9,227	8,614	
	Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	7,032	7,147	
	NCC Bank CD A/C	Baridhara	CD	1070210001597	20,083	20,198	
	One Bank Ltd.	Agrabad, Ci	10000000	0031050001366	20,888	63,278	
	Al -Arafa Islami Ban	VIP Road	CD	141020047786	3,881	4,226	
	Al -Arafa Islami Ban	Gulshan	CD	0541020010677	49,791	44,806	
	Al -Arafa Islami Ban	Gulshan	FCAD(\$)	0549580000352	848,565	494,972	
	Al -Arafa Islami Ban		FCAD(\$)	0549880000366	19,696	51,011	
	Al -Arafa Islami Ban	Gulshan	FCAD(\$)	0549850000453	2,199,710	1,650,905	
	Bank Asia	Tower	CD	62733000256	2,671	2,448	
	Dutch Bangla Bank I			1071100031497	-	-	
	Shahajalal Islamic Ba		CD	0331100000679		***	
	South Bangla Aricult	A COLUMN TO SERVICE STATE OF THE PARTY OF TH	CD	0010111005482	2,897	3,012	
	United Commercial I		CD	1101000002124	27,526,251	80,174	
	United Commercial I		SND	1301000000653	452,704	453,029	
	United Commercial I		SND	1301000000700	855,047	855,497	
	United Commercial I		SND	1301000000584	194,137	2,933	
	United Commercial I		FCAD(\$	1184000000267	178,961	0.202	
	UCBL -FACD in US HSBC	Managemen	FCAD (\$) CD	1181000000193	370,373 16,786	9,393	
	Dutch Bangla Bank I	1000 100 100 100 100 100 100 100 100 10	2263634	001-011576011 1011200013502	495,981	17,101 643,670	
	Dutch Bangla Bank I			1011200013302	473,701	04 <i>3</i> ,070	
	One Bank Ltd.	Agrabad, Ct	100,000	0031020009947	11,388	11,503	
	Dutch Bangla Bank I			1011200007863	11,500	724,227	
	Shimanto Bank Ltd.	Corporate o		1005241000165	67,670	3,380	
	City Bank	Gulshan	CD	1103309469001	5,887	6,002	
	Mutual Trust Bank L			80210017599	93,056	93,171	
	One Bank Ltd.	Mirpur	CD	110039901005	-		
				TO (450 DAY)	35,505,556	6,939,065	

Esquire Knit Composite PLC and Its subsidary
Notes to the Financial Statement
As at 30 Sept 2025
Amount in Taka

SL. No.		Amount 30-Sep-2025	in Taka 30-Jun-2025			
13.00	Share capital					
	Authorized capital 200,000,000 Ordinary s	hares of Tk.10 ea	ach		2,000,000,000	2,000,000,000
	Issued, subscribed and p					
	134,895,833 Ordinary s				1,348,958,330	1,348,958,330
	Details of the sharehold	ings are as under	8	f shares	20.00.2025	20.07.2025
	Name of Shareholders	% held	30.09.2025	30.06.2025	30.09.2025 Taka	30.06.2025 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		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 Esquire Accessories Lt	21.93% 0.90%	29,581,343 1,214,677	29,581,343 1,214,677	295,813,430 12,146,770	295,813,430 12,146,770
	Esquire Electronics Ltd	4.34%	5,848,010	5,848,010	58,480,100	58,480,100
	General Public and	25.87%	34,895,833	34,895,833	348,958,330	348,958,330
	Institution	100%	134,895,833	134,895,833	1,348,958,330	1,348,958,330
	The company increase				350	
	resolution in the compar	ny's Extra Ordina	ry General Mee	ting (EGM) held	on 22 December 20	116.
					30.09.2025	30.06.2025
13.01	Non-controlling Intere	est				
	Share Capital (42000 O	rdinary shares @	Tk.10 each)		420,000	420,000
	Retained Earnings					***************************************
	Opening balance	6 4			(1,524,884)	(1,349,533)
	Add: Net profit after tax	for the year			(163,861)	(175,351)
					(1,268,745)	(1,524,884) (1,104,884)
14.00	Share premium					
	Share premium				1,086,653,150	1,086,653,150
	Less: IPO Expense				1,086,653,150	1,086,653,150
					1,000,033,130	1,000,033,130
	In 2018-19, total amount Eligible Investor & 14,5 in respect of issued to sl	962,501 shares @	Tk 30 premiu			
15.00	Revaluation surplus				3,739,289,135	3,739,289,135
16.00	Retained earnings					
	Opening balance				2,607,885,782	2,619,518,589
	Add: Net profit after tax Less: Cash dividend	tor the year			(148,853,249)	59,907,056 71,539,863
	2000. Casar ar (100110				2,459,032,533	2,607,885,782
17.00	Deferred Tax liabilitie	s				
	Deferred tax liabilities h	ave been recogni	zed and measur	ed in accordance	with the provisions	of IAS 12:
	Deferred tax liabilities r Deferred tax Liabilities			17.01	113,116,356 155,803,714	116,015,724 155,803,714
	Deferred tax Liabilities	related to other co	omprenensive		268,920,070	271,819,438
	Add: Deferred Tax of L	'Esquire Ltd			1,156,119	1,312,334
					270,076,189	273,131,772
17.01	Deferred tax liabilties					
				Carrying amount	Tax base	Taxable temporary difference
	As at 30 September 20	25	-	Taka	Taka	Taka
	Deferred tax liabilities	related to Profi	t and Loss A/C			
	Property, plant and equi	pment excluding	land	#######################################	928,074,041	942,636,298
	Applicable tax rate Deferred tax liability					12.00% 113,116,356

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

As at 30 Sept 2025

SL. No.	Particulars	Amount in Taka 30-Sep-2025 30-Jun-2025		
	Deferred toy Liabilities related to	other comprehe		30-3un-2023
	Deferred tax Liabilities related to other comprehen Revaluation reserve for land 3,895,092,849 Applicable tax rate		Nil	3,895,092,849
	Deferred tax liability		-	155,803,714
		Carrying amount	Tax base	Taxable temporary difference
	As at 30 June 2025	Taka	Taka	Taka
	Deferred tax liabilities related to P	rofit and Loss A	J/C	
	Property, plant and equipment excluding lar Applicable tax rate Deferred tax liability	1,935,254,564	968,456,863	966,797,702 12% 116,015,724
		Carrying amount	Tax base	Taxable temporary difference
		Taka	Taka	Taka
	Deferred tax Liabilities related to	other comprehe	nsive income	
	Revaluation reserve for land Applicable tax rate Deferred tax liability	3,895,092,849	Nil	3,895,092,849 4.00% 155,803,714
17.02	Deferred Tax Expenses			
	Deferred Liabilities at the end of the Deferred Liabilities at the beginning Deferred Tax expenses Add: Deferred Tax of L'Esquire Ltd		113,116,356 116,015,724 (2,899,368)	116,015,724 124,462,461 (8,446,737) 1,537,996
			(2,899,368)	(6,908,741)
18.00	Long term loan net of current mat	urity		
	International Finance Corporation Jamuna Bank Limited Infrustructure Development Compan Al arafa Islamic Bank Ltd Less: Current portion of long term lo International Finance Corporation		1,230,302,066 2,997,798 606,030,445 3,436,499,521 649,287,319 117,632,823	1,230,302,066 2,997,798 606,030,445 1,597,169,212 3,436,499,521 649,287,319 117,632,823
	Jamuna Bank Limited Infrustructure Development Compan Al arafa Islamic Bank Ltd Add: Long Term Loan of L'Esquire		421,856,698 2,997,798 106,800,000 2,787,212,202 - 2,787,212,202	2,997,798 106,800,000 421,856,698 2,787,212,202 - 2,787,212,202

Notes to the Financial Statement As at 30 Sept 2025

	715 at 30 bept 2023					
SL. No.	Pai	ticulars		Amount 30-Sep-2025	in Taka 30-Jun-2025	
				30 Sep 2023	50 0uii 2025	
19.00	Finance lease obligation net of current maturity					
	IPDC Finance Limited			=	16,648,192	
	LankaBangla Finance	PLC		16,648,192	#8 #	
				16,648,192	16,648,192	
	Less: Current portion o	f finance lease obli	gation	-	16,648,192	
	LankaBangla Finance		J	16,648,192	-	
	di meneralah Karani Salaman di salaman dalam Salama 🖣 🍎 dalam salam salah Salami salah Salami salah Karani Salami salah			16,648,192	16,648,192	
				=		
	Net Changes of L' Esqu	ire Lease		14,294,444	9,143,369	
			3	14,294,444	9,143,369	
19.01	Lease Liabilities (Curi	rent Portion)		16,648,192	16,648,192	
12.01	Add: Lease Liability of			1,500,438	6,001,751	
	,			18,148,630	22,649,943	
				,		
20.00	Short term loan					
	Al arafa Islamic Bank I	td	20.01	1,384,780,438	1,384,780,438	
	Eastern Bank Limited		20.02	334,816,561	334,816,561	
	United commercial Bar	k Limited	20.03	482,129,185	482,129,185	
	Bank Asia limited			154,156,414	145,173,565	
	Alliance Finance			307,111,894	288,635,373	
	South Bangla Agricultu	re Ltd		27,999,365	27,999,365	
	Shimanto Bank			255,413,933	276,453,381	
	IPDC Finance Limited			949,070	51,519,521	
	Lanka Bangla Finance	PLC			16,648,192	
			3	2,947,356,860	3,008,155,581	
	Add: Short term Loan o	of L Esquire Ltd		253,797,719	310,556,515	
			,	3,201,154,579	3,318,712,096	
20.01	Al arafa Islamic Bank I					
	HPSM (Transport) Sho			_	1	
	LTR- MPI (Trust Recei	pt)		-		
	Loan against EDF		20.01.1	707,432,948	707,432,948	
	Overdraft		20.01.1	677,347,490	677,347,490	
				1,384,780,438	1,384,780,438	
20.01.1	Overdraft					
	Name of the Bank	Account :	#	Amount in Taka	Amount in Taka	
	OD- Bai-Muazzal (Gen			677,347,490	677,347,490	
				677,347,490	677,347,490	

Notes to the Financial Statement As at 30 Sept 2025

					As at 30 Sept 2025		
SL. No.		Particula	rs			in Taka	
		44000000000000000	7672		30-Sep-2025	30-Jun-2025	
20.02	Eastern Bank Limi	ited	****				
	Overdraft				30,957,005	30,957,005	
	Time loan normal				112,794,135	112,794,135	
	Export cash credit				128,976,256	128,976,256	
	Loan against EDF				62,089,164 334,816,561	62,089,164 334,816,561	
20.03	United Commercia	l Bank Ltd	L.		004,010,001		
		Branch	I I	A/C #	Amount in Taka	Amount in Taka	
	Overdraft	Mohakhal	078174	9000000347	107,857,150	107,857,150	
	Time loan normal				301,179,709	301,179,709	
	Export cash credit				1,378,100	1,378,100	
	EDF				71,714,227 482,129,185	71,714,227 482,129,185	
21.00	The states at Disables						
21.00	Unclaimed Dividen	ıa			2,260,380	2,260,380	
	SL# Account N	umher	Bank	AGM No	Taka	Taka	
	1 078-130-100-		UCBL	22th	448,766	448,766	
	2 078-130-100-	000-0700	UCBL	23rd	1,167,945	1,167,945	
	3 10112000135	02	DBBL	24th	643,670	643,670	
22.00	Accounts payable				2,260,380	2.260.380	
22.00	Import liability and	other credite	ors		650,465,352	796,997,403	
	Add: Accounts Paya				63,249,346	94,121,081	
	72		75		713,714,697	891,118,484	
23.00	Liabilities for expe	nses					
	Directors' remunerat	tions			12,000,000	12,000,000	
	Salary and wages				76,040,114	76,040,116	
	Gas Bills				56,802,162	56,802,162	
	Electricity				7,344,199	7,344,199	
	Telephone bill Mobile Bill				77,000	77,000	
	Tax & VAT				(200,797)		
	Tax & VAT				8,761,118	·	
	WPPF payable			23.01	-		
	Wasa bill				56,692	56,692	
	Provision for Incom-			23.02	171,920,689	149,837,914	
	Provision for Head	office Floors	S		1,837,169	1,837,169	
	Financial Interest Professional and leg	-1 C			20,099,785	21,435,121	
	TDS on Dividend ar				2,247,439	19,372,141	
	Audit fees	id Expense:	2		1,725,000	1,725,000	
	Regulatory fees				1,759,376	1,759,376	
	Head office rent				3,044,000	6,088,000	
					363,513,947	354,374,890	
	Add: Liabilities for	Expenses			75,116,936	71,109,485	
					438.630.882	425,484,375	
23.01	WPPF payable					·	
	Opening Balance	334			2020 725	-	
	Add: Addition duri	ng the year			559,471 559,471	2,778,776	
	Less: Payment duri	no the vear			559,471	2,778,776 2,778,776	
	Doss. I dymone dan	ing and year			-		
23.02	Provision for Inco	me Tax					
	Opening balance				149,837,914	331,495,103	
	Add: Provision mad	e for the yea	ar		22,082,775	108,942,842	
	Less: Adjustment for a	accessment w	or-2021-2		171,920,689	440,437,945 46,895,541	
	Less: Adjustment for a					60,060,668	
	Less: Adjustment for a					103,173,620	
	Less: Adjustment fo					80,470,202	
	1.51				171,920,689	149,837,914	
	<u> </u>	200					
	Income Tax provis	sion			22 700 207	104 907 007	
	Export Non operating inco	me			23,780,305	104,827,207	
	TAOU ober arming inco	IIIC			611,331 171,920,689	4,115,634 108,942,842	
	Add: Current tax o	of L Esquir	e Ltd		5,948,632	4,206,960	
					177,869,321	113,149,802	
					State of the second sec		

Esquire Knit Composite PLC and Its subsidary
Notes to the Financial Statement
As at 30 Sept 2025

			Septermber 30,25	Septermber 30,24
24	Sales		Taka	Taka
Z4.	Sales			
	Export sales		2,147,144,449	2,334,342,567
	Add: Export of L Esquire Ltd		594,863,207	178,326,064
	Consolidated revenue	1	2,742,007,656	2,512,668,631
-				
25.	Cost of Goods Sold			
	Cost of materials consumed (Garments Unit)	[Note: 25.1]	1,283,677,200	1,246,195,529
	Cost of direct labor	[Note: 25.2]		603,694,373
	Prime cost	1000000 AV 070000000000000	1,724,822,589	1,849,889,902
	Factory overheads	[Note: 25.3]	159,346,587	214,150,472
	Cost of Goods put into Process		1,884,169,176	2,064,040,375
	Opening Work in process		710,616,073	760,666,075
	Closing Work in process	,	(628,352,687)	(790,313,328)
	Cost of Goods Manufactured		1,966,432,562	2,034,393,122
	Opening Finished Goods	,	195,835,241	186,123,101
	Cost of Goods Available for Sale		2,162,267,803	2,220,516,223
	Closing Finished Goods	,	(184,729,550)	(216,378,823)
	Add: Cost of Goods Sold of L Esquire Ltd	,	1,977,538,253 485,269,057	2,004,137,400 134,216,932
	Consolidated Cost of Goods solds	,	2,462,807,310	2,138,354,332
	consolidated cost of doods solds	İ	2,402,007,310	2,130,334,332
25.1	Raw Materials Consumption			
	Yarn		918,244,763	906,670,171
	Dyes		47,980,372	54,255,329
	Chemical		93,695,307	101,399,071
	Finishing Materials		223,756,758	183,870,958
			1,283,677,200	1,246,195,529
25.2	Cost of direct labor			
23.2		1	241 267 022	270 1 (1 270
	Workers wages Workers overtime		241,267,023	370,161,278
			67,302,932 957,021	102,110,675
	Daily labor		112,645,030	785,644 130,636,776
	Salary Festival bonus and Provident Fund		NOT A COLUMN TO A CONTRACTOR OF THE CONTRACTOR O	130,030,776
	restival bollus and Provident rund		18,973,383 441,145,389	603,694,373
252	Factory overheads	I	441,143,307	003,074,373
23.3	50) 2000 - 6040 Add - 85 EQ		50 DA ZOMANDON SANSONAN	T
	Gas and electricity		85,561,801	114,082,331
	Insurance premium		1,431,636	1,315,938
	Tiffin expenses for workers		1,943,297	3,262,584
	Spare Parts Consumption		8,178,981	30,090,690
	Vehicle running (Oil and fuel)		4,433,356	3,529,156
	Rent, rates and taxes		179,387	158,322
	Local conveyance		547,878	741,550
	Telephone & Mobile bills		608,900	593,000
	Depreciation		56,461,351	60,376,901
		į	159,346,587	214,150,472

Notes to the Financial Statement As at 30 Sept 2025

		₩.		As at 30 Sept 2025
			Septermber 30,25	Septermber 30,24
			Taka	Taka
26.	Operating expenses			
	Office & administrative expenses	Note: 26.1	65,371,380	60,141,185
	Selling & distribution expenses	Note: 26.2	79,349,598	82,441,020
	J.		144,720,978	142,582,205
	Add: Operational Expenses of L Esquire	Ltd	109,983,107	23,068,706
	Administrative overhead		52,682,050	10,974,294
	Selling and Distribution overhead		57,301,057	12,094,412
	Consolidated Operational	Expenses	254,704,085	165,650,911
26.1	Office & administrative expenses			
	Divertor versus auties	ı	1 500 000	1 500 000
	Director remuneration		1,500,000	1,500,000
	Salary & allowances	n a	36,102,539 1,382,928	37,620,655
	Contribution to employees provident fu Vehicle maintenance	ina	1,302,920	
	Vehicle running expenses		1,910,410	1,858,857
	Entertainment		362,478	428,726
	Printing expenses		302,470	420,720
	Stationery expenses		- 124,179	269,704
	Telephone, mobile & internet		2,362,520	378,095
	Travelling & conveyance		159,520	186,872
	Bank charges		9,761,964	3,536,856
	License, renewal & registration		636,110	889,150
	Utility expenses		947,758	904,185
	Audit fees		-	215,000
	Exchange loss		21	_
	Floor rent		761,000	761,000
	Depreciation		8,634,174	10,980,086
	Miscellaneous expenses		725,800	612,000
		ļ	65,371,380	60,141,185
26.2	Selling & distribution expenses	•		
	Inspection & certificate issue expenses	ĺ	1,653,281	8,260,076
	Export permission		163,150	2,028,234
	Foreign Travel for marketing		2,249,814	1,160,995
	Sample and courier expenses		787,496	5,395,750
	Bank charges on export proceeds		37,491,759	22,771,049
	Freight charges on export		11,348,788	21,961,302
	C&F expenses on export		7,739,177	2,928,054
	Carriage outward on export		17,916,133	17,935,560
	toma 5	,	79,349,598	82,441,020

Notes to the Financial Statement
As at 30 Sept 2025

Septermber 30,25 | Septermber 30,24

		Septermber 30,25	Septermber 30,24
		Taka	Taka
27.	Financial expenses		
	Interest on Short term loan	64,397,491	68,089,356
	Interest on Long term loan	75,686,422	94,045,647
	Interest on Finance lease	3.E.	10
	Wileystanovanossis (C. stylestanovanos tapisty) zeradosa tapis na c	140,083,912	162,135,003
	Add: Financial Expenses of L Esquire Ltd	10,204,695	34,342,758
	Consolidated Financial Expenses	150,288,607	196,477,761
28.	Non operating income Interest income from FDR Rental Income (Ideal Trade center) Lease rental	600,000 1,845,324 2,445,324	136,231 600,000 1,845,324 2,581,555
29.	Provision for contribution to WPPF & WF	694,263	559,471
30.	Income tax expenses	22,082,775	23,988,814
	Add: Income Tax Expenses of L Esquire Ltd	5,792,417	1,783,261
	Consolidated Income Tax Expenses	27,875,192	25,772,076

Calculation of Current tax/ Tax expenses

Particulars	Tk	Tk	Rate	Taka	Taka
Revenue	2,147,144,449	2,334,342,567			
Income rate			1.00%	21,471,444	23,343,426
Non-operating	2,445,324	2,581,555	25%	611,331	645,389
Current Tax	Current Tax			22,082,775	23,988,814

Notes to the Financial Statement As at 30 Sept 2025

SL. No.	Particulars	Amount in Taka			
SL. 110.	Farticulars -	30-Sep-2025	30-Jun-2025		
31.00	Net Asset Value (NAV) Per Share	Salari -			
	Total assets	16,727,443,726	17,160,681,454		
	Total Liabilities	(8,094,779,323)	(8,378,999,940)		
	Net Asset Value (NAV) (A)	8,632,664,404	8,781,681,513		
	Revaluation reserve	(3,739,289,135)	(3,739,289,135)		
	Net Asset Value (NAV) without revaluation reserve (B)	4,893,375,269	5,042,392,378		
	Outstanding Number of shares (C)	134,895,833	134,895,833		
	Net Asset Value (NAV) per share with revaluation reserve (A÷C) 64.		65.10		
	Net Asset Value (NAV) per share without revaluation reserve (B÷C)	36.28	37.38		

NAV with revaluation is Tk. 64. per share in the period ended 30 September 2025 which is less than Tk. (1.10) per share than that of the corresponding period of last year of Tk. 65.10 due to net los. NAV without revaluation is Tk. 36.28 in the period ended 30 September 2025 which was Tk. 37.38 as of 30 June 2025. NAV without revaluation has been decreased due to net loss.

31.01 Earnings Per Share (EPS)

Earning attributable to ordinary shareholders (Taka)	(149,017,110)	(8,845,887)
Outstanding Number of shares	134,895,833	134,895,833
Earnings Per Share (Taka)	(1.10)	(0.07)

EPS was Tk. (0.07) per sharein the period ended on 30 September 2024 and Tk. (1.10) per share in the period ended 30 September 2025, which is decreased to Tk. (1.03) per share due to higher operating exp[enses and net loss during the period compared to the last year same period.

32.00 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	249,163,048	199,071,020
Outstanding Number of shares	134,895,833	134,895,833
Net operating cash flows per shares	1.85	1.48

In respect of positive growth of Revenue collection, NOCFPS has ben increased to Tk. 1.85 in the period ended 30 September 2025 which is higher than last year's NOCFPS.

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	(149,017,110)	(8,845,887)
Adjustment for non-cash items:		
Depreciation	67,802,819	76,979,534
Deferred Tax Adjustment	(2,899,368)	(2,718,477)
Changes in Working Capital:		
(Increase)/decrease in Inventory	237,338,844	891,698
Decrease in Accounts receivable	248,344,925	68,401,185
(Increase)/decrease in Advance deposit and Payments	11,850,217	(69,213,826)
Increase in Accounts payable	(177,403,786)	126,716,947
Decrease in Accrued Expenses	13,146,507	6,859,849
Net cash flow from operating activities	249,163,048	199,071,020

Notes to the Financial Statement As at 30 Sept 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 30.09.2025 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	78,824,000	5,932,346	5,059,428	79,696,918
Esquire Electronics Limited	Common Management	Purchase		-	-	-
Esquire Dyeing Industries Limited	Common Management	Dyeing	29,944,688	35,819,127	45,619,830	20,143,985
Esquire Testing Services (BD) Limited	Common Management	Fabric testing fees		271,218	271,218	•
L'Esquire Ltd			(2,093,504,125)	9	1	(2,093,504,125)
Esquire Plasite Ltd	Common Management	Purchase	E			<u> </u>

(1,993,663,222)

FIRST QUARTER FINANCIAL STATEMENTS 2025-2026 30 SEPTEMBER 2025

SEPARATE

Un-Audited

Esquire Knit Composite PLC Statement of Financial Position As at 30 September 2025

	Notes	30.09.2025 Taka	30.06.2025 Taka
Assets		I ana	ı uNa
Non-Current Assets		8,711,385,610	8,775,929,835
Property, plant and equipment	4	5,889,256,341	5,953,800,565
Capital work in progress	5	2,770,129,270	2,770,129,270
Investment in shares	6	52,000,000	52,000,000
Current Assets		7,775,457,736	8,044,422,838
Inventories	7	3,786,717,803	3,920,377,694
Accounts receivables	8	1,436,085,601	1,597,380,764
Other receivables	9	58,708,728	55,593,342
Advance, deposit and prepayments	10	2,312,573,225	2,323,388,221
Investment	11	137,720,994	137,720,994
Cash and bank balances	12	43,651,386	9,961,824
TOTAL ASSETS		16,486,843,347	16,820,352,674
EQUITY & LIABILITIES			
Shareholders' Equity		8,800,978,229	8,933,609,271
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	2,626,077,614	2,758,708,656
Non Current Liabilities		3,056,132,272	3,059,031,640
Deferred Tax liabilities	17	268,920,070	271,819,438
Long term loan net of current maturity	18	2,787,212,202	2,787,212,202
Finance lease obligation net off current maturity	19	15	
Current Liabilities		4,629,732,847	4,827,711,762
Short term loan	20	2,947,356,860	3,008,155,581
Current portion of long term loan	18	649,287,319	649,287,319
Current portion of finance lease obligation	19	16,648,192	16,648,192
Uncalimed dividend	21	2,260,380	2,260,380
Accounts payable	22	650,465,352	796,985,402
Liabilities for expenses	23	363,714,744	354,374,888
TOTAL EQUITY & LIABILITIES		16,486,843,347	16,820,352,674
Net Asset Value (NAV) per share with revaluation reser	ve	65.24	66.23
Net Asset Value (NAV) per share without revaluation re	serve	37.52	38.51

The annexed notes from 1 to 33 form an integral part of these financial statements.

Esquire Knit Composite PLC Statement of Profit or Loss and Other Comprehensive Income For the year ended 30 September 2025

Figure	in e	Ta	k
rigure	- 111	1 a	Rι

	Notes	1st Qu	ıarter	Year to Date		
	Notes	July to Sept-25	July to Sept-24	July to Sept-25	July to Sept-24	
Particulars	fo .	- 125a	å: 		fer all	
7		0.110.111.110	000101057	0.115.1110	0.001.010.525	
Revenue	24	2,147,144,449	2,334,342,567	2,147,144,449	2,334,342,567	
Less: Cost of Goods Sold	25	1,977,538,253	2,004,137,400	1,977,538,253	2,004,137,400	
Gross profit		169,606,195	330,205,167	169,606,195	330,205,167	
Less: Operating expenses	26	144,720,978	142,582,205	144,720,978	142,582,205	
Gross operating profit for the year		24,885,217	187,622,961	24,885,217	187,622,961	
Less: Financial expenses	27	140,083,912	162,135,003	140,083,912	162,135,003	
Net operating profit for the year		(115,198,695)	25,487,958	(115,198,695)	25,487,958	
Add: Non operating income	28	2,445,324	2,581,555	2,445,324	<u>2,581,555</u>	
Profit before WPPF & WF for the year	r	(112,753,371)	28,069,513	(112,753,371)	28,069,513	
To an Description Construction to MIDI	2.00	(04.2(2	FF0 474	(04.27)	EE0 474	
Less: Provision for contribution to WPI	29	694,263	559,471	694,263 (113,447,634)	559,471	
Profit before tax for the year		(113,447,634)	27,510,042	[113,447,634]	27,510,042	
Less: Income tax expenses		19,183,407	21,407,329	19,183,407	21,407,329	
Current Tax	30	22,082,775	23,988,814	22,082,775	23,988,814	
Deferred Tax		(2,899,368)	(2,581,486)	(2,899,368)	(2,581,486)	
Net profit after tax for the year		(132,631,041)	6,102,714	(132,631,042)	6,102,714	
Add: Other comprehensive income, net	of tax					
Total comprehensive income		(132,631,041)	6,102,714	(132,631,042)	6,102,714	
Earnings Per Share (EPS) - Basic	32	(0.98)	0.05	(0.98)	0.05	
Lai inings Per Share (EPS) - Basic	52	[0.98]	<u> </u>	[0.98]	0.05	
0.17	0	17		Ç.	1/-	
Sd/-	Se	d/-	Sd/-	30	1/ -	
Chief Financial Officer	D	irector	Managing Director	Com	pnay Secretary	

Un-Audited

Esquire Knit Composite PLC

Statement of Changes in Equity For the year ended 30 September 2025

(Amount in Taka)

\$					(minoune in runa)
Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total Equity
Balance at 01 July 2025	1,348,958,330	1,086,653,150	3,739,289,135	2,758,708,656	8,933,609,271
Issuance of share	:=		=	0.= 1	(±1
Bonus share issued	-		-	8=	-
Net profit for the year	-		-	(132,631,041)	(132,631,041)
Balance at 30 September 2025	1,348,958,330	1,086,653,150	3,739,289,135	2,626,077,615	8,800,978,229
2	2.			·	
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	2m 2mg 67	como til disell	Anack 40 504	240 yr	(a)
Net profit for the year	-		-	6,102,714	6,102,714
Balance at 30 September 2024	1,348,958,330	1,086,653,150	3,739,289,135	2,759,285,191	8,934,185,806

Sd/-	Sd/-	Sd/-	Sd/-
Chief Financial Officer	Director	Managing Director	Company Secretary

Dhaka,

12 November 2025

Chairman

Esquire Knit Composite PLC

Statement of Cash Flows For the year ended 30 September 2025

		Notes	30.09.25	30.09.24
4 Cook Garage Cook and a cooking a co			Taka	Taka
A. Cash flows from operating ac Cash receipts from customers	ctivities	Ä	2 200 420 (42	2 411 5(0 104
Cash receipt from other income			2,308,439,612	2,411,569,184 23,993,961
Payment to suppliers	е		(670,062) (1,389,307,780)	(1,007,755,559)
Payment to suppliers Payment to others			(678,225,889)	(1,045,068,954)
Interest paid			(119,984,127)	(142,035,218)
Income tax paid			(24,613,513)	(19,742,831)
Net cash flow from operating	activities		95,638,241	220,960,582
Net cash now from operating	, activities		75,050,241	
B. Cash flows from investing ac	tivities			
Acquisition of property, plant a		ý	(551,300)	(2,163,420)
Capital work in progress	· · · · · · · · · · · · · · · · · · ·		,	(8,133,479)
Investment in FDR			5	(1,928,302)
Net cash used in investing ac	tivities		(551,300)	(12,225,201)
C. Cook flows from timenaing ag	tivitios			
C. Cash flows from financing ac Unclamied divided	uvities		22	(367,293)
Repayment of Long Term Loan			2	(22,407,360)
Receipt/(Repayment) of Short			(60,798,721)	(446,116,473)
Net cash flow from/(used in)			(60,798,721)	(468,891,126)
nec cush non nom, (useu m)	Timanonia decir teres		(00), 70), 21)	(100,001,120)
D. Net cash surplus/(deficit) du	ring the year (A+B+C)		34,288,220	(260,155,744)
E. Cash and bank balances at begin			9,961,824	453,872,943
Efect of movements in exchang			(598,657)	(599,890)
F. Cash and bank balances at en	nd of the year		43,651,386	193,117,308
Cash and bank balances			i i	
Cash in hand			8,145,830	2,528,532
Cash at bank			35,505,556	190,588,776
Total		3	43,651,386	
Total		;	43,031,300	193,117,308
Net Operating Cash Flow Per	Share (NOCFPS)	33	0.71	1.64
Sd/-	Sd/-	Sd/-		Sd/-
Chief Financial Officer	Director	Managing	Director Co	mpany Secretary
Dhaka,				

Chairman

12 November 2025

Esquire Knit Composite PLC

Notes to the Interim Financial Statements For The 1st Quarter Ended 30 September 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 1st Quarter Ended on September 30, 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, 2025, 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.

			30.09.2025	30.06.2025
4.	Property, plant and equipment		Taka	Taka
-8.	(A) Cost/ Revaluation			
	i) Freehold assets			
	Opening balance		9,438,571,174	9,433,667,374
	Add: Addition during the period		551,300	4,903,800
	ii) Leogahald oggata		9,439,122,474	9,438,571,174
	ii) Leasehold assets Opening balance		99,420,368	99,420,368
	Add: Addition during the year		-	804 CU 200 EUCOCO (00 00 00 00 00 00 00 00 00 00 00 00 00
			99,420,368 9,538,542,842	99,420,368 9,537,991,542
	(B) Accumulated depreciation		9,336,342,642	9,337,991,342
	i) Freehold assets			
	Opening balance		3,484,770,609	3,219,498,705
	Add: Charged during the period		65,095,525 3,549,866,133	265,271,904 3,484,770,609
	ii) Leasehold assets			9,10 4,11 9,002
	Opening balance		99,420,368	97,005,656
	Add: Charged during the year		99,420,368	2,414,712 99,420,368
	(C) Written Down Value (A-B)		5,889,256,341	5,953,800,565
5.	Capital work in progress			
	Opening balance		2,770,129,270	2,770,129,270
	Add: Addition during the peri (Note: 5.1)	(Note: 5.1)	2,110,127,210	2,110,123,210
	Less: Transfer to Property, Plant & Equipment	20 12	2,770,129,270	2,770,129,270
41000			2,770,129,270	2,770,129,270
5.1	Addition during the year			Ĩ
	Valuka Project Machineries in work in process			(2)
	New ETP Building		=	2017
				u i
6.	Investment in shares			
	Esquire Accessories Limited		Ī	020
	L'Esquire Ltd		42,000,000	42,000,000
	Esquire Electronics Limited Investment in ICL Unit Fund		10,000,000	10,000,000
			52,000,000	52,000,000
			30.09.2025	30.06.2025
			Taka	Taka
7.	Inventories			
	Yarn (kg)		913,691,396	1,072,343,222
	Dyes (kg)		345,061,063	260,873,160
	Chemical (kg)		221,801,180	272,439,857
	Finishing Materials Materials in transit		963,617,632 214,970,588	1,014,395,176 214,970,588
	Spare parts and consumable items		221,124,630	178,904,377
	Work in process		710,616,073	710,616,073
	Finished goods (pcs.)		195,835,241 3,786,717,803	195,835,241 3,920,377,694
			5,700,717,003	3,720,577,071
			30.09.2025 Taka	30.06.2025 Taka
8.	Accounts receivables		1,436,085,601	1,597,380,764
9.	Accounts receivables			
	Cash incentive		36,564,841	33,351,600
	Rental Income Accrued interest on FDR		22,143,887	22,143,887 97,855
	Action littless on FDA		58,708,728	55,593,342
10.	Advance, deposit and prepayments			
	Advance Note: 10.1	(Note: 10.1)	2,295,194,266	2,305,983,369
	Deposit	(Note: 10.2)	17,019,124	17,019,124
	Prepayments	(Note: 10.3)	359,834 2,312,573,225	385,727 2,323,388,221
			4101410101440	2102010001221

10.1 Advance

	Advance to creditors		76,215,940	80,537,804
	Advance against salaries		21,225,119	21,316,092
	Payment to L'esquire for Valuka project		2,062,514,345	2,093,504,124
	Advance Income Tax	(Note: 10.1.1)	135,238,862	110,625,349
	The three medical and	(1.000.10.1.1)	2,295,194,266	2,305,983,369
10.1.1	Advance Income Tax	:	_,_,,_,,	
	On anima kalanaa	Г	110 (25 240	201 200 101
	Opening balance	Ol-1- 101111	110,625,349	291,380,191
	Add: Addition during the year	(Note: 10.1.1.1)	24,613,513 135,238,862	109,845,189
	Loga, Adjustment for aggregament ween 2021-22		133,230,002	401,225,380
	Less: Adjustment for assessment year-2021-22 Less: Adjustment for assessment year-2022-23		-	46,895,541
	Less: Adjustment for assessment year-2022-25 Less: Adjustment for assessment year-2023-24		ā	60,060,668
	Less: Adjustment for assessment year-2023-24 Less: Adjustment for assessment year-2024-25		-	103,173,620
	Less: Adjustment for assessment year-2024-25	<u>-</u>	135,238,862	80,470,202 110,625,349
		=		
		F	30.09.2025	30.06.2025
		L	Taka	Taka
10.1.1.1	Advance Income Tax addition	_	wa data	-
	Advance Income Tax on Car	1	30,000	2,330,000
	Advance Income Tax on FDR Interest			1,796,677
	TDS on Cash Incentive			3,415,670
	TDS on Import Stage	i i	803,208	891,305
	TDS on Export Proceeds	L	23,780,305	101,411,537
		-	24,613,513	109,845,189
10.2	Deposit			
	Guarantee margin		4,327,770	4,327,770
	Security deposit	(Note: 10.2.1)	12,691,354	12,691,354
	FBPAR & margin account	(Note: 10.2.2)		
10.2.1	Security deposit	=	17,019,124	17,019,124
	Rural Electrification Board (REB) for electricity	Г	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 Limited fo	r gas	2,789,577	2,789,577
1022	FDDAD 8		12,691,354	12,691,354
10.2.2	FBPAR & margin account FBPAR A/C with EBL -in Dollar	1	- 1	1 - 1
400	D	=		
10.3	Prepayments Insurance premium		359,834	385,727
	This in ance premium	=	337,034	363,727
		Γ	30.09.25	30.06.2025
11.	Investment	L	Taka	Taka
250-50-5			55-0-10-0-10-0-10-0-10-0-10-0-10-0-10-0	
	Investment in FDR	=	137,720,994	137,720,994
12.	Cash and bank balances	_		
	Cash in hand	(Note: 12.1)	8,145,830	3,022,759
	Cash at bank	(Note: 12.2)	35,505,556	6,939,065 9,961,824
12.1	Cash in hand	=	43,651,386	9,901,824
	Head Office	Γ	7,685,234	800,000
	Factory		460,596	2,222,759
		-	8,145,830	3,022,759
		-		

12.2 Cash at bank

Casn at bank					
Bank Name	2000	A/C Type	<u>A/C#</u>	200	W
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	101.117.163	62,178	62,178
Dutch Bangla Bank Ltd.	Local office	FCAD(€)	101.119.20	-	
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	1011100006900	33,968	33,968
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.110.36941	12,796	15,588
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5645	6,834	38,765
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5692	430,116	9,203
Eastern Bank Ltd.	Principal	CD	1011060000160	981,507	512,726
Eastern Bank Ltd.	Principal	FCAD(\$)	101.305.3310	=	
Eastern Bank Ltd.	Principal	EOQ(\$)	1013100605881	525,471.54	1,015,939
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	107.120.484	9,227	8,614
Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	7,032	7,147
NCC Bank CD A/C	Baridhara	CD	1070210001597	20,083	20,198
One Bank Ltd.	Agrabad, Ctg.	CD	0031050001366	20,888	63,278
Al -Arafa Islami Bank ltd	VIP Road	CD	141020047786	3,881	4,226
Al -Arafa Islami Bank ltd	Gulshan	CD	0541020010677	49,791	44,806
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549580000352	848,565	494,972
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549880000366	19,696	51,011
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549850000453	2,199,710	1,650,905
Bank Asia	Tower	CD	62733000256	2,671	2,448
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	1071100031497	500 7 .500.000	828
Shahajalal Islamic Bank	Eskaton	CD	0331100000679	2	121
South Bangla Ariculture	Gulshan	CD	0010111005482	2,897	3,012
United Commercial Bank	Mohakhali	CD	1101000002124	27,526,251	80,174
United Commercial Bank	Mohakhali	SND	1301000000653	452,704	453,029
United Commercial Bank	Mohakhali	SND	1301000000700	855,047	855,497
United Commercial Bank	Mohakhali	SND	1301000000584	194,137	2,933
United Commercial Bank	Mohakhali	FCAD(\$)	1184000000267	178,961	200
UCBL -FACD in USD A/C	Mohakhali	FCAD(\$)	1181000000193	370,373	9,393
HSBC	Management O	CD	001-011576011	16,786	17,101
Dutch Bangla Bank Ltd.	Local office	CD	1011200013502	495,981	643,670
Dutch Bangla Bank Ltd.	Local office	CD	1011200007676	□ □	121
One Bank Ltd.	Agrabad, Ctg.	CD	0031020009947	11,388.30	11,503
Dutch Bangla Bank Ltd.	Local office	CD	1011200007863	F-1	724,227
Shimanto Bank Ltd.	Corporate office	CD	1005241000165	67,670	3,380
City Bank	Gulshan	CD	1103309469001	5,887	6,002
Mutual Trust Bank Ltd.	Progati Sarani	CD	80210017599	93,056	93,171
One Bank Ltd.	Mirpur	CD	110039901005	9	\$ = \$
		550.07	A STATE OF THE STA		
	-		Total	35,505,556	6,939,065

13. Share capital

Authorized capital

200,000,000 Ordinary shares of Tk.10 each

<u>Issued, subscribed and paid-up capital</u> 100,000,000 Ordinary shares of Tk.10 each fully paid

2,000,000,000 2,000,000,000

1,348,958,330 1,348,958,330

30.06.2025 Taka 30.09.2025 Details of the shareholdings are as under: Taka

Name of Shareholders	% held	No. of shares			
Name of Shareholders	% Held	30.09.25	30.06.25		
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. Piara Hossain	2.73%	3,681,343	3,681,343	36,813,430	36,813,430
Esquire Dyeing Industries	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%	34895833	284	348,958,330	348,958,330
	100%	134,895,833	100,000,000	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 Add: Net profit after tax for the year	2,758,708,656 (132,631,041) 2,626,077,615	2,753,182,476 77,066,042
	Less: Cash dividend	2,626,077,614	71,539,863 2,758,708,656

17 Deferred Tax liabilities

Deferred tax liabilities have	L			- CIAC 10 I T
Deferred tax habilities have	peen recognized and n	neasurea in accordanc	e with the provisions	of IAS 12: Income Laxes.

	Deserted tax habilities have been recognized and measured	i in accordance with	the provisions of IAS	12. Income i axes.
	Deferred tax liabilities related to Profit and Loss A/C	01 . 47.43	113,116,356	116,015,724
	Deferred tax Liabilities related to other comprehensive	(Note: 17.1)	155,803,714	155,803,714
			268,920,070	271,819,438
17.1	Deferred tax liabilties	·		- T 11 1
		Carrying	Tax base	Taxable temporary
		amount	1 dx Dase	difference
	As at 30 September 2025	Taka	Taka	Taka
	D.C 11 . F.175 14 14 D. Ct 11 A/C		, s	
	Deferred tax liabilities related to Profit and Loss A/C			
	Property, plant and equipment excluding land	1,870,710,339	928,074,041	942,636,298
	Applicable tax rate			12.00%
	Deferred tax liability		_	113,116,356
	Deferred tax Liabilities related to other comprehensiv	e income		
	Revaluation reserve for land	3,895,092,849	Nil	3,895,092,849
	Applicable tax rate	33,45,46,945,945,555,4	-2356	4.00%
	Deferred tax liability		_	155,803,714
		1	T T	Taxable
		Carrying	Tax base	temporary
		amount	400 0	difference
	As at 30 June 2025	Taka	Taka	Taka
	Deferred tax liabilities related to Profit and Loss A/C			
	Property, plant and equipment excluding land	1,935,254,564	968,456,863	966,797,701
	Applicable tax rate	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		12%
	Deferred tax liability		_	116,015,724
			T	Taxable
		Carrying	Tax base	temporary
		amount	TODGE	difference
		Taka	Taka	Taka
	Deferred tax Liabilities related to other comprehensiv	e income		
	Revaluation reserve for land	3,895,092,849	Nil	3,895,092,849
	Applicable tax rate		_	4.00%
	Deferred tax liability		_	155,803,714
			30.09.2025	30.09.2024
			Taka	Taka
17.2	Deferred Tax Expenses	•	· · · · · · · · · · · · · · · · · · ·	
17.2	Deterred that Expenses			
	Deferred Liabilities at the end of the period		113,116,356	121,880,976
	Deferred Liabilities at the beginning of the period		116,015,724 (2,899,368)	124,462,461 (2,581,486)
	Deferred Tax expenses	j	[2,099,300]	[2,361,460]
18.	Long term loan net of current maturity			
	International Finance Corporation	(Note: 18.1)	1,230,302,066	1,230,302,066
	Iamuna Bank Limited	(Note: 18.2)	2,997,798	2,997,798
	Infrustructure Development Company Limited (IDCOL)	C. C	606,030,445	606,030,445
	Al arafa Islamic Bank Ltd.	(Note: 18.3)	1,597,169,212	1,597,169,212
	IDLC Finance Limited	3	2 424 400 524	2 424 400 524
	Less: Current portion of long term loan		3,436,499,521 649,287,319	3,436,499,521 649,287,319
	International Finance Corporation	Ì	117,632,823	117,632,823
	Al arafa Islamic Bank Ltd		421,856,698	421,856,698
	Jamuna Bank Limited		2,997,798	2,997,798
	IDCOL		106,800,000	106,800,000
)	2,787,212,202	2,787,212,202
18.1	International Finance Corporation	3	1,230,302,066	1,230,302,066

			30.09.2025 Taka	30.06.2025 Taka
18.2	Jamuna Bank Limited		2,997,798	2,997,798
18.3	Al arafa Islamic Bank Ltd.		1,597,169,212	1,597,169,212
19.	Finance lease obligation net off cur	rent maturity		
	LankaBangla Finance PLC		16,648,192 16,648,192	16,648,192 16,648,192
	Less: Current portion of finance lease obl	igation-LankaBangla Finance PLC	16,648,192 16,648,192	16,648,192 16,648,192
20.	Short term loan			-
20.	Al arafa Islamic Bank Ltd Eastern Bank Limited United commercial Bank Limited Bank Asia limited The City Bank limited Alliance Finance	20.01 20.02 20.03	1,384,780,438 334,816,561 482,129,185 154,156,414 307,111,894	1,384,780,438 334,816,561 482,129,185 145,173,565
	South Bangla Agriculture Ltd IFIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited Lanka Bangla Finance PLC		27,999,365 255,413,933 949,070	27,999,365 276,453,381 51,519,521 16,648,192
20.1	Al arafa Islamic Bank Ltd. HPSM (Transport) Short Term Loan against EDF Overdraft	20.01.1	- 707,432,948 677,347,490 1,384,780,438	707,432,948 677,347,490 1,384,780,438
20.1.1	Overdraft <u>Name of the Bank</u> Al arafa Islamic Bank Ltd.	<u>Branch</u> Al arafa Islamic Bank Ltd.	677,347,490 677,347,490	677,347,490 677,347,490
20.02	Eastern Bank Limited Overdraft Time loan normal Export cash credit Loan against EDF		30,957,005 112,794,135 128,976,256 62,089,164 334,816,561	30,957,005 112,794,135 128,976,256 62,089,164 334,816,561
20.03	United Commercial Bank Ltd. Branch Overdraft Time loan normal Export cash credit Bill discounted liabilities EDF	Account # 07817490000000347	107,857,150 301,179,709 - 1,378,100 71,714,227 482,129,185	107,857,150 301,179,709 - 1,378,100 71,714,227 482,129,185

21	Unclaimed Dividend		2,260,380	2,260,380
		şt 		
		·	20.00.2022	20.06.2022
			30.09.2023 Taka	30.06.2023 Taka
			I aka	Така
22.	Accounts payable			
	F 60			
	Import liability and Other creditors	_	650,465,352	796,985,402
	II concerns of impost honorational orner averageous is differed	в аввалива ы		
23.	Liabilities for expenses			
23.		7	12000000	12 000 000
	Directors' remunerations		12,000,000	12,000,000
	Salary and wages		76,040,114	76,040,114
	Gas Bills		56,802,162	56,802,162
	Electricity		7,344,199	7,344,199
	Telephone bill		77,000	77,000
	Tax & VAT		8,761,118	5
	WPPF payable	23.01	-	-
	Wasa bill	25420000000000	56,692	56,692
	Provision for Income Tax	23.02	171,920,689	149,837,914
	Provision for Head office Floors		1,837,169	1,837,169
	Financial Interest		20,099,785	21,435,121
	TDS on Dividend		2,247,439	19,372,141
	Audit fees		1,725,000	1,725,000
	Regulatory fees		1,759,376	1,759,376
	Head office rent	_	3,044,000	6,088,000
		9	363,714,744	354,374,888
23.01	WPPF payable			
25.01	WITT payable			
	Opening Balance		ā	5
	Add: Addition during the year		559,471	2,778,776
			559,471	2,778,776
	Less: Payment during the year	<u> </u>	559,471	2,778,776
		_		.5
23.02	Provision for Income Tax			
	Opening balance		149,837,914	331,495,103
	Add: Provision made for the year		22,082,775	108,942,842
	Add. I Tovision made for the year		171,920,689	440,437,945
	Less: Adjustment for assessment year 2020-2021		171,740,007	290,600,031
	Less: Adjustment for assessment year 2020-2021	-	171,920,689	149,837,914
		=	1/1,740,007	147,760,741
	Income Tax provision			
	Export		23,780,305	76,006,856
	Non operating income		611,331	6,199,245
	υ <u>ω</u>		171,920,689	82,206,101
		· · · · · · · · · · · · · · · · · · ·		

		1	
		Septermber 30,25 Taka	Septermber 30,24 Taka
24.	Sales	30	
	Export sales	2,147,144,449	2,334,342,567
25.	Cost of Goods Sold		
	Cost of materials consumed (Garments Unit)	1,283,677,200	1,246,195,529
	Cost of direct labor	441,145,389	603,694,373
	Prime cost	1,724,822,589	1,849,889,902
	Factory overheads	159,346,587	214,150,472
	Cost of Goods put into Process	1,884,169,176	2,064,040,375
	Opening Work in process	710,616,073	760,666,075
	Closing Work in process	(628,352,687)	(790,313,328)
	Cost of Goods Manufactured	1,966,432,562	2,034,393,121
	Opening Finished Goods Cost of Goods Available for Sale	195,835,241 2,162,267,803	186,123,101 2,220,516,222
	Closing Finished Goods	(184,729,550)	(216,378,823)
	Glosing I mished doods	1,977,538,253	2,004,137,400
25.1	Raw Materials Consumption		
	Yarn	918,244,763	906,670,171
	Dyes	47,980,372	54,255,329
	Chemical	93,695,307	101,399,071
	Finishing Materials	223,756,758	183,870,958
25.2	Cost of direct labor	1,283,677,200	1,246,195,529
25.2	Cost of direct labor		
	Workers wages	241,267,023	370,161,278
	Workers overtime	67,302,932	102,110,675
	Daily labor	957,021	785,644
	Salary	112,645,030	130,636,776
	Festival bonus and Provident Fund	18,973,383	
25.0	F. 4	441,145,389	603,694,373
25.3	Factory overheads		
	Gas and electricity	85,561,801	114,082,331
	Insurance premium	1,431,636	1,315,938
	Tiffin expenses for workers	1,943,297	3,262,584
	Spare Parts Consumption	8,178,981	30,090,690
	Vehicle running (Oil and fuel)	4,433,356	3,529,156
	Rent, rates and taxes	179,387	158,322
	Local conveyance Telephone & Mobile bills	547,878 608,900	741,550 593,000
	Depreciation	56,461,351	60,376,901
	Depreciation	159,346,587	214,150,472
		Septermber 30,25 Taka	Septermber 30,25 Taka
26.	Operating expenses	i una	i unu
	Office & administrative armanage	CE 271 202	(0.141.105
	Office & administrative expenses Selling & distribution expenses	65,371,380 79,349,598	60,141,185 82,441,020
	serring & distribution expenses	144,720,978	142,582,205
		111,720,770	112,002,200

26.1	Office & administrative expense	es.			
_0,1	Director remuneration		1,500,000	1,500,000	
	Salary & allowances		36,102,539	37,620,655	
	Contribution to employees provide	1,382,928	- ,,		
	Vehicle maintenance	And the second of the second o		ę.	
	Vehicle running expenses		1,910,410	1,858,857	
	Entertainment		362,478	428,726	
	Printing expenses			8. 0	
	Stationery expenses		124,179	269,704	
	Telephone, mobile & internet	2,362,520	378,095		
	Travelling & conveyance		159,520	186,872	
	Bank charges		9,761,964	3,536,856	
	License, renewal & registration		636,110	889,150	
	Utility expenses (Water and Elect	ricity Bill)	947,758	904,185	
	Audit fees	5.00	-	215,000	
	Exchange loss		-		
	Floor rent		761,000	761,000	
	Depreciation		8,634,174	10,980,086	
	Miscellaneous expenses		725,800	612,000	
		_	65,371,380	60,141,185	
26.2	Selling & distribution expenses		77		
20.2	Inspection & certificate issue expe	nses	1,653,281	8,260,076	
	Export permission	11202	163,150	2,028,234	
	Foreign Travel for marketing		2,249,814	1,160,995	
	Sample and courier expenses		787,496	5,395,750	
	Bank charges on export proceeds		37,491,759	22,771,049	
	Freight charges on export		11,348,788	21,961,302	
	C&F expenses on export		7,739,177	2,928,054	
	Carriage outward on export		17,916,133	17,935,560	
	1		79,349,598	82,441,020	
27.	Financial expenses	-	1		
	Interest on Short term loan		64,397,491	68,089,356	
	Interest on Long term loan		75,686,422	94,045,647	
	Interest on Finance lease			97 ES S	
			140,083,912	162,135,003	
28.	Non operating income			106 221	
	Interest income from FDR	.5	-	136,231	
	Rental Income (Ideal Trade cente	ry	600,000	600,000	
	Lease rental		1,845,324	1,845,324	
	Non operating income	2,445,324	2,581,555		
29.	Provision for contribution to Ce	694,263	559,471		
20	In come a torreson come	22,002,775	22,000,014		
30.	Income tax expenses	=	22,082,775	23,988,814	
		Rate			
		On Revenue	1.00%	1.00%	
		on-operating income	25%	25%	
-	lation of Current tax/ Tax expens	No. 1275	79.5		
	culars Tk	Tk	Taka	Taka	
Reve	enue 2,147,144,449	2,334,342,567			
Inco	me rate		21,471,444	23,343,426	
linco	nic ruce		21,171,111	23,313,120	
NT	2445 224	2,581,555	(11.221	CAE 200	
Non-	operating i 2,445,324	611,331	645,389		
Curre	ent Tax		22,082,775	23,988,814	

			30.09.2025	30.06.2025
			Taka	Taka
31	Net Asset Value (NAV) Per Share			
	Tatalagasta		16 406 042 247	16 020 252 674
	Total assets Total Liabilities		16,486,843,347 (7,685,865,119)	16,820,352,674 (7,886,743,403)
	Net Asset Value (NAV) (A)		8,800,978,228	8,933,609,271
	Revaluation reserve		(3,739,289,135)	(3,739,289,135)
	Net Asset Value (NAV) without revaluation reserve (I	3)	5,061,689,093	5,194,320,137
	Weighted Average Number of shares	- 2	134,895,833	134,895,833
	Net Asset Value (NAV) per share with revaluation res	erve (A÷C)	65.24	66.23
	Net Asset Value (NAV) per share without revaluation	reserve (B÷C)	37.52	38.51
	NAV with revaluation has decreased due to the net los:	s compared to the lune 30-20	125: NAV without revalu	ation has
	decreased due to the net loss compared to the June 30,			
			30.09.2025	30.09.2024
12/23			Taka	Taka
32	Earnings Per Share (EPS)			
	Earning attributable to ordinary shareholders (Taka)		(132,631,041)	6,102,714
	Weighted Average Number of shares		134,895,833	134,895,833
	Earnings Per Share (Taka)		(0.98)	0.05
	2		(0120)	
	EPS has decreased compared to the 1st quarter of the	previous year due to higher o	perating expenses and	net loss
33	Net Operating Cash Flow Per Share (NOCFPS)			
	Net operating cash flows		95,638,241	220,960,582
	Weighted Average Number of Shares		134.895.833	134.895.833
	Weighted Average Number of shares Net operating cash flows per shares		134,895,833 0.71	134,895,833 1.64
		ue collection.		
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revenue.			
	Net operating cash flows per shares			
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revenue.		0.71	1.64
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revense Caculation of Weighted Average Number of share Particulars	s Formula	0.71 30.09.2025 No of shares	30.09.24 No of shares
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revenue Caculation of Weighted Average Number of share	s	30.09.2025	30.09.24
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revense Caculation of Weighted Average Number of share Particulars	s Formula	0.71 30.09.2025 No of shares	30.09.24 No of shares
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares	S Formula 100000000	30.09.2025 No of shares	30.09.24 No of shares
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revense Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019	S Formula 100000000	30.09.2025 No of shares 100,000,000 34,895,833	30.09.24 No of shares 100,000,000 34895833
	Net operating cash flows per shares NOCFPS has increased due to positive growth of revenue Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date:	S Formula 100000000	30.09.2025 No of shares	30.09.24 No of shares
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of	Formula 100000000 34895833	0.71 30.09.2025 No of shares 100,000,000 34,895,833	30.09.24 No of shares 100,000,000 34895833 134,895,833
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year	Formula 100000000 34895833	30.09.2025 No of shares 100,000,000 34,895,833	30.09.24 No of shares 100,000,000 34895833
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items:	Formula 100000000 34895833	30.09.2025 No of shares 100,000,000 34,895,833 134,895,833	30.09.24 No of shares 100,000,000 34895833 134,895,833
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revense Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items: Depreciation	Formula 100000000 34895833	30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items:	Formula 100000000 34895833	30.09.2025 No of shares 100,000,000 34,895,833 134,895,833	30.09.24 No of shares 100,000,000 34895833 134,895,833
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items: Depreciation Deferred Tax Adjustment	Formula 100000000 34895833	30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items: Depreciation Deferred Tax Adjustment Changes in Working Capital:	Formula 100000000 34895833	0.71 30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525 (2,899,368)	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items: Depreciation Deferred Tax Adjustment	Formula 100000000 34895833	30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987 (2,581,486)
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from operation of the year and	Formula 100000000 34895833 perating activities	0.71 30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525 (2,899,368) 133,659,891 158,179,778	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987 (2,581,486) 38,191,164 98,639,023
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from operation of the profit after tax for the year Adjustment for non-cash items: Depreciation Deferred Tax Adjustment Changes in Working Capital: (Increase)/decrease in Inventory Decreas in Accounts receivable (Increase)/decreas in Advance deposit and Payment	Formula 100000000 34895833 perating activities	0.71 30.09.2025 No of shares 100,000,000 34,895,833 (132,631,041) 65,095,525 (2,899,368) 133,659,891 158,179,778 11,413,653	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987 (2,581,486) 38,191,164 98,639,023 (167,185,761)
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from operation of the year and	Formula 100000000 34895833 perating activities	0.71 30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525 (2,899,368) 133,659,891 158,179,778	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987 (2,581,486) 38,191,164 98,639,023 (167,185,761) 139,745,941 36,692,000
33	Net operating cash flows per shares NOCFPS has increased due to positive growth of revent Caculation of Weighted Average Number of share Particulars Allotment of Existing shares Allotment of new shares Allotment date: Februray 07,2019 Weighted Average Number of shares Reconciliation of net profit with cash flow from of the profit after tax for the year Adjustment for non-cash items: Depreciation Deferred Tax Adjustment Changes in Working Capital: (Increase)/decrease in Inventory Decreas in Accounts receivable (Increase)/decreas in Advance deposit and Payment Increase in Accounts payable	Formula 100000000 34895833 perating activities	0.71 30.09.2025 No of shares 100,000,000 34,895,833 134,895,833 (132,631,041) 65,095,525 (2,899,368) 133,659,891 158,179,778 11,413,653 (146,520,051)	30.09.24 No of shares 100,000,000 34895833 134,895,833 6,102,714 71,356,987 (2,581,486) 38,191,164 98,639,023 (167,185,761) 139,745,941

34. 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 30.09.2025 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	78,824,000	5,932,346	5,059,428	79,696,918
Esquire Electronics Limited	Common Management	Purchase	- 9	-	-	-
Esquire Dyeing Industries Limited	Common Management	Dyeing	29,944,688	35,819,127	45,619,830	20,143,985
Esquire Testing Services (BD) Limited	Common Management	Fabric testing fees		271,218	271,218	-
L'Esquire Limited	Common Management		(2,093,504,125)		-	(2,093,504,125)
Esquire Plasitc Ltd	Common Management	Purchase				_

(1,993,663,222)

End of the First Quarter Financial Statement 2025-2026 (Unaudited)