



Certified by :



## PRICE SENSITIVE INFORMATION

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

This is for the information of all concerned that the Board of Members of Esquire Knit Composite PLC in its 156th Board Meeting held on Wednesday, January 28, 2026 at 3:00 p.m. at the Registered and Corporate Office has approved the Second Quarter (Q2) and Half-Yearly Unaudited Financial Statements of the Company for the period ended on December 31, 2025. The Board also disclosed the following comparative financial statements for stakeholders' information under regulation 16(2) of DSE & CSE (listing) regulations 2015.

#### 1. Comparative Statement:

Amount in Taka

	Second Quarter (Q2)				Half Year			
	October-December 2025		October-December 2024		July-December 2025		July-December 2024	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
EPS	(1.02)	(0.60)	0.47	0.52	(2.13)	(1.58)	0.40	0.56

NOCFPS	Consolidated		Separate	
	As at December 31, 2025	As at December 31, 2024	As at December 31, 2025	As at December 31, 2024
	0.75	3.03	(0.43)	2.56

	As at December 31, 2025	As at June 30, 2025	As at December 31, 2025	As at June 30, 2025
	Consolidated		Separate	
NAV per Share with revaluation reserve	62.97	65.10	64.64	66.23
NAV per Share without revaluation reserve	35.25	37.38	36.92	38.51

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

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

The Company has also reported that, Consolidated EPS of Tk. (1.02) for October-December 2025 as against Tk. 0.47 for October-December 2024; Consolidated EPS of Tk. (2.13) for July-December 2025 as against Tk. 0.40 for July-December 2024. Consolidated NOCFPS of Tk. 0.75 for July-December 2025 as against Tk. 3.03 for July-December 2024. Consolidated NAV per share (with revaluation reserve) of Tk. 62.97 as on December 31, 2025 and Tk. 65.10 as on June 30, 2025. Consolidated NAV per share (without revaluation reserve) of Tk. 35.25 as on December 31, 2025 and Tk. 37.38 as on June 30, 2025.

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

EPS has been decreased due to decrease of net profit during the period compared to last year's same period. NOCFPS has been decreased due to negative growth of revenue and net profit. NAVPS with revaluation and without revaluation has been decreased due to negative net profit.

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

Wednesday, Dhaka  
 January 28, 2026

By order of the Board

Md. Monir Hossain  
 Company Secretary

Member of



Esquire Group