Esquire Knit Composite PLC and Its Subsidiary

Auditor's Report and Financial Statements
As at and for the year ended 30 June 2026

ASICO
Audit | Tax | Advisory | BPO

Anil Salam Idris & Co.
Chartered Accountants
House # 1/B (3rd Floor),
Road # 08, Block # I, Banani, Dhaka-1213.
+880 2222271558-9, +880 1740-649375
info@asico.com.bd
www.asico.com.bd

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF ESQUIRE KNIT COMPOSITE PLC

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the Consolidated financial statements of Esquire Knit Composite PLC and its subsidiary (the Group), which comprise the consolidated statement of financial position as at 30 June 2026, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year ended, and notes to the consolidated financial statements, including material accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the group as at 30 June 2026, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with IFRS Accounting Standard as issued by the International Accounting Standards Board (IASB) and adopted by Financial Reporting Council (FRC) of Bangladesh , the Company Act-1994, Bangladesh Securities and Exchange Rules-2020 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Group in accordance with the ethical requirements of Financial Reporting Council together with the ethical requirements of the Institute of Chartered Accountants of Bangladesh (ICAB) Bye-Laws that are relevant to audits of the financial statements of public interest entities in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

Key audit matter description	How the scope of our audit responded to the key audit matter
Revenue & Accounts Receivables	
ISAs require that, as part of our overall response to the risk of fraud, when identifying and assessing the risks of material misstatement due to fraud, we evaluate which types of revenue or revenue transactions might give rise to potential fraud risks. For the year ended 30 June 2026, the company reported total revenue of Taka 11,797,311,138 and Accounts Receivables total of Taka 1,635,899,853 Esquire Knit Composite PLC is a 100% export-oriented company. It produces different types of Knit garments through its Six units namely, knitting units, fabric dyeing unit, printing. industrial laundry and garments units and Sells the Same to foreign buyers.	Audit procedures performed ➢ We performed walkthroughs of the revenue cycle at significant components to gain an understanding of when the revenue should be recognized, to map out the relevant controls end to end and the processes in place. ➢ We assessed the design and implementation of these controls. We tested a sample of individual sales transactions and traced to dispatch notes and subsequent receipt or other supporting documents. ➢ We identified and considered the impact of any credit notes or Sales returns occurring after year-end, including evaluating the impact of any material overdue debts from customers.

An affiliated firm of EMA², UK
Branch Office: K.C Dey Grand Castle, 45 Court Road, Kotwali, Chattogram.

Key audit matter description	How the scope of our audit responded to the key audit matter
We have specifically focused this key audit matter to cut-off and occurrence for revenue recorded within 30 June 2026. The Company's sales are supported by sales invoices, delivery challans and other relevant documentation. In assessing revenue recognition, particular attention was given to whether the recognition criteria under IFRS 15, Revenue from Contracts with Customers, had been appropriately applied, having regard to the terms of the relevant sales contracts and the transfer of control of goods to customers. We identified revenue recognition as a key audit matter because revenue is one of the key performance indicators of the company and therefore, there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations. The associated disclosure is included within Notes 9 & 28. For specific detail on the Company's accounting policy, please see Note 3.08 and 3.14	➢ Collecting bank certificates regarding export, export realization, and PRCs for subsequent receivable realization. ➢ For accounts and other receivables: reviewing ledgers, Bills of Export for outstanding invoices, and PRCs for subsequent receivable realization. ➢ We have verified VAT return and General Ledger. ➢ With regard to the implementation of IFRS 15 "Revenue from Contract with Customers", we verified management's conclusion from assessing different types of contracts and the accuracy of the revised accounting policies in light of the industry specific circumstances and our understanding of the business. We tested the appropriateness of the accounting treatment on a sample basis. In addition, we verified the accuracy of IFRS 15 related disclosures. <u>Key observations communicated to the Audit Committee</u> We were satisfied that the revenue recognition policies have been applied appropriately. Based on the work performed, we concluded that revenue has been recorded appropriately.
<u>Inventory</u>	
At the reporting date, the carrying value of inventory amounted to Taka 5,654,733,712. Inventories were considered as a key audit matter due to the size of the balance and because inventory valuation involves management judgement. Inventory valuation and existence was an audit focus area because of the number of locations/stores that inventory was held at, and the judgement applied in the valuation of inventory to incorporate inventory shrinkage. According to the Company's accounting policy, inventories are measured at the lower of cost or net realizable value. The Company has specific procedures for identifying risk for obsolete items and measuring inventories at the lower of cost and net realizable value. The associated disclosure is included within Note 8. For specific details on the Company's accounting policy, please see Note 3.02.	<u>Audit procedures performed</u> • Assessing the compliance of Company's accounting policies over inventory with applicable accounting standards. • Assessing the inventory valuation process and practices. On major locations, we tested the effectiveness of the key controls. • Assessing the analyses made by management with respect to slow moving and obsolete stock. • Attending inventory count on 01 July 2026 and reconciling the count results to the inventory listings to test the completeness of data. • Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories. • Reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year. • Evaluating the correctness of the valuation of raw materials and packing material as per FIFO method.

Anil Salam Idris & Co. Chartered Accountants

Key audit matter description	How the scope of our audit responded to the key audit matter
	• Reviewing the calculation of standard labor hours and their regular comparison with actual labor hours of production; and reviewing the process of valuing work-in-progress. **Key observations communicated to the Audit Committee** We were satisfied that the inventory recognition and measurement policies have been applied appropriately. Based on the work performed, we concluded that inventories have been recorded appropriately.
Property, plant and equipment	
At the reporting date, the carrying value of the Company's property, plant and equipment amounted to Taka 5,942,162,661. The valuation of property, plant, and equipment was identified as a key audit matter due to the significance of this balance to the financial statements, as well as the significance of management's judgements in determining its valuation. In considering the valuation of property, plant, and equipment, we focused on the assessment of the following: • Inherent risks associated with property, plant and equipment. • Potential misstatements in property, plant, and equipment on account of frauds and errors. • Assessment of useful lives of assets. • Assessment of impairment of assets. **Inherent risks associated with property, plant and equipment** • Property, plant and equipment may include assets that should have been derecognized following sale, other transfer of rights or abandonment. • Expenditure that should have been recognized as property, plant and equipment but has not been so recognized, including capitalized finance costs. • Depreciation may have been incorrectly calculated.	**Audit procedures performed** • We obtained an understanding of the client and its environment to consider inherent risk related to property, plant, and equipment. Our understanding includes: ➢ Obtaining an understanding of the internal control over property, plant, and equipment. ➢ Assessing the risks of material misstatement and designing tests of controls and substantive procedures that cover the following aspects: ✓ Substantiate the existence of property, plant, and equipment. ✓ Establish the completeness of recorded property, plant, and equipment. ✓ Verify the cut-off of transactions affecting property, plant, and equipment. ✓ Establish the proper valuation or allocation of property, plant, and equipment and the accuracy of transactions affecting property, plant, and equipment. ✓ Determine the correctness and appropriateness of classification of property, plant and equipment. • We obtained an understanding of the potential misstatements in property, plant, and equipment on account of frauds and errors. • We evaluated the assumptions made by management in the determination of useful lives to ensure that these are consistent with the principles of IAS 16. "Property, Plant and Equipment".

Anil Salam Idris & Co. Chartered Accountants

Key audit matter description	How the scope of our audit responded to the key audit matter
Potential misstatements in property, plant, and equipment on account of frauds and errors • Purchase of an asset at an inflated price especially from a related party. • Wrong write-off of the asset as scrap, obsolescence, missing, donated, or destroyed. • Expenditures for repairs and maintenance recorded as property, plant and equipment or vice versa. • Capitalization of expenditure which are not normally attributable to the cost of the property, plant and equipment. • Recording of an asset purchased, which in effect has not actually been received by the entity at all. Assessment of useful lives of assets Management applies estimates and judgements in its determination of useful lives of assets and reviews the useful lives of assets at each financial year end and adjusts for changes, where appropriate. Impairment of assets At the end of each reporting period, management assesses whether there is any indication that an asset may be impaired. If any such indication exists, management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than it's carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The associated disclosure is included within Note 4. For specific details on the Company's accounting policy, please see Note 3.01.	• We compared the useful lives of each class of asset in the current year to the prior year to determine whether there were any significant changes in the useful lives of assets, and considered the reasonableness of changes based on our knowledge of the business and the industry. • We verified records e.g., contractor bills, work orders and certification of work performed by the specialized personnel to ensure that the assets under construction or pending installation and not yet ready for intended use are classified as work in progress. • We reconciled the movement of capital work in progress from opening to closing, specifically verifying additions during the year, capital assets completed during the year and impairment of any opening capital work in progress items. • We assessed whether there are circumstances that indicate a possible impairment of property, plant and equipment and if such circumstances exist, how the same have been dealt with by the entity. **Key observations communicated to the Audit Committee** We were satisfied that the property, plant and equipment recognition and measurement policies have been applied appropriately. Based on the work performed, we concluded that property, plant and equipment have been recorded appropriately.
Bank Loan	
The company reported short term & long-term loans Tk. 2,746,411,862 & Tk. 5,058,866,976 respectively in the statement of financial position as at the reporting date. The above borrowing were considered as key audit matter because this external form of credit facilities availed by the company required fulfillment of several terms and conditions as mentioned in sanction letter issued by lending bank. Any non-compliance with those stipulated terms and conditions might result in subsequent withdrawal and pose a threat to ongoing operation of the company. Besides,	**Audit procedures performed** Our substantive audit procedures adopted during the audit included the following tests of details. ➢ Inspecting relevant board minutes in support of bank loan reported in the financial statements. ➢ Tracing existence and completeness of reported borrowings with supporting evidence such as sanction letters, loan certificates and statements. ➢ Examined the classification between short-term and long-term loans for appropriate presentation and disclosure.

Anil Salam Idris & Co. Chartered Accountants

Key audit matter description	How the scope of our audit responded to the key audit matter
risk of material misstatement also lies due to non-disclosure of all those terms and conditions in the financial statements. The associated disclosure is included within Note 24 & 21. For specific details on the Company's accounting policy, please see Note 3.12 and 3.11.	➢ Sending out and obtaining confirmation from the lenders. ➢ Recalculating and testing accuracy and completeness of finance costs charged by the company during the year with corresponding loan statements provided by bank. **Key observations communicated to the Audit Committee** We were satisfied that the Bank Loan recognition and measurement policies have been applied appropriately. Based on the work performed, we concluded that Bank Loan have been recorded appropriately.

Reporting on Other Information

Management and Those Charged with Governance are responsible for the other information. The other information comprises the information included in the Annual Report, but not included the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the information is materially inconsistent with financial statements or our knowledge obtain in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this information, we are required to report the fact. We have nothing to report in this regard. there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in respect of these matters.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements and Internal Controls

Management is responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the IASB and adopted by FRC, the Company Act-1994, Bangladesh Securities and Exchange Rules-2020 and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Anil Salam Idris & Co. Chartered Accountants

ASICO
Audit|Tax|Advisory|BPO

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Salam Idris & Co. Chartered Accountants

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and Financial Reporting Act 2015 and Bangladesh Securities and Exchange Rules-2020, we also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Group so far as it appeared from our examination of these books;

c) the consolidated statements of financial position and the consolidated statement of comprehensive income dealt with by the report are in agreement with the books of account and returns; and

d) the consolidated financial statements have been prepared in accordance with standards, framework, compliance and guidelines adopted and promulgated by Financial Reporting Council;

Firm's Name	:	**Anil Salam Idris & Co., Chartered Accountants**
Firm's FRC Enlistment No.	:	**CAF-001-100**
Signature	:	
Engagement Partner Name	:	**S. M. Tauhidul Islam, FCA**
		Partner/ Enrollment No. 1536
FRC Enlistment No.	:	**CA-001-277**
Date	:	**28 October 2026**

Anil Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC and Its Subsidiary

Consolidated Statement of Financial Position

As at 30 June Amount in BDT	Notes	2026	2025
ASSETS			
Non-Current Assets			
Property, plant and equipment	4.00	5,942,162,661	6,165,211,537
Capital work-in-progress	5.00	1,772,710,648	4,424,872,569
Investment property	6.00	2,569,424,756	-
Investment in shares	7.00	13,800,000	10,000,000
Total Non-Current Assets		**10,298,098,065**	**10,600,084,106**
Current Assets			
Inventories	8.00	5,654,733,712	4,234,947,563
Accounts receivables	9.00	1,635,899,853	1,805,961,079
Other receivables	10.00	5,095,152	55,593,342
Advance, deposit and prepayments	11.00	366,725,197	248,325,350
Investment	12.00	108,337,648	137,720,994
Cash and cash equivalents	13.00	181,479,305	78,037,020
Total Current Assets		**7,952,270,867**	**6,560,585,348**
Total Assets		**18,250,368,932**	**17,160,669,454**
EQUITY & LIABILITIES			
Shareholders' Equity			
Share capital	14.00	1,348,958,330	1,348,958,330
Non-Controlling Interest	15.00	(1,113,674)	(1,104,884)
Share Premium Account	16.00	1,086,653,150	1,086,653,150
Revaluation surplus	17.00	3,739,289,135	3,739,289,135
OCI Reserve for ICL Unit Fund	18.00	3,800,000	-
Retained earnings	19.00	2,174,297,673	2,607,885,782
Total Equity		**8,351,884,614**	**8,781,681,513**
Non Current Liabilities			
Deferred Tax liabilities	20.00	263,714,312	273,131,772
Long term loan net of current maturity	21.00	3,896,711,400	2,787,212,202
Finance lease obligation net of current maturity	22.00	10,664,692	9,143,369
Total Non-Current Liabilities		**4,171,090,404**	**3,069,487,343**
Current Liabilities			
Short term loan	24.00	2,746,411,862	3,318,712,096
Current portion of long term loan	21.00	1,162,155,576	649,287,319
Current portion of finance lease obligation	23.00	23,511,874	22,649,943
Unclaimed Dividend	25.00	1,507,990	2,260,380
Accounts payable	26.00	1,198,128,845	891,106,484
Liabilities for expenses	27.00	595,677,768	425,484,375
Total Current Liabilities		**5,727,393,915**	**5,309,500,597**
Total Liabilities		**9,898,484,319**	**8,378,987,941**
Total Liabilities & Equity		**18,250,368,932**	**17,160,669,454**
Net Asset Value (NAV) per share with revaluation reserve		**61.91**	**65.10**
Net Asset Value (NAV) per share without revaluation reserve		**34.19**	**37.38**

The annexed notes form an integral part of these financial statements

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Signed as per our annexed report of even date

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co.
Chartered Accountants
Firm's FRC Enlistment No.: CAF-001-100

Anil Salam Idris & Co. Chartered Accountants

S. M. Tauhidul Islam, FCA
Partner
ICAB Enrollment No: 1536
FRC Enlistment No.: CA-001-277

Esquire Knit Composite PLC and Its Subsidiary

Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June Amount In BDT	Notes	2026	2025
Continuing Operations			
Revenue	28.00	11,797,311,138	11,094,464,674
Less: Cost of Goods Sold	29.00	(10,512,447,977)	(9,531,050,176)
Gross profit		**1,284,863,161**	**1,563,414,499**
Less: Operating expenses	30.00	(765,328,456)	(716,034,245)
Gross operating profit		**519,534,705**	**847,380,254**
Less: Financial expenses	31.00	(909,827,464)	(695,243,391)
Net operating profit		**(390,292,759)**	**152,136,863**
Add: Non-Operating income	32.00	28,280,789	16,614,678
Profit before WPPF & WF		**(362,011,970)**	**168,751,541**
Less: Provision for contribution to Central Fund	27.01	(2,667,133)	(2,778,776)
Profit before tax		**(364,679,103)**	**165,972,765**
Less: Income tax expenses			
Current Tax	27.03	(6,594,598)	(113,149,802)
Deferred Tax	20.02	9,417,460	6,908,741
Profit after tax		**(361,856,242)**	**59,731,704**
Other comprehensive Income		3,800,000	-
Total comprehensive income for the year, net of tax		**(358,056,242)**	**59,731,704**
Profit/(Loss) attributable to:			
Owners of the Company		(361,832,949)	59,907,056
Non-controlling Interest		(23,293)	(175,351)
		(361,856,242)	**59,731,704**
Total Comprehensive Income attributable to:			
Owners of the Company		(358,032,949)	59,907,056
Non-controlling Interest		(23,293)	(175,351)
		(358,056,242)	**59,731,704**
Earnings Per Share (EPS) - Basic	33.01	**(2.68)**	**0.44**

The annexed notes form an integral part of these financial statements

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Signed as per our annexed report of even date

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co.
Chartered Accountants
Firm's FRC Enlistment No.: CAF-001-100

S. M. Tauhidul Islam, FCA
Partner
ICAB Enrollment No: 1536
FRC Enlistment No.: CA-001-277

Esquire Knit Composite PLC and Its Subsidiary
Consolidated Statement of Changes in Equity

Amount in BDT	Share Capital	Share premium	OCI Reserve for ICL Unit Fund	Revaluation Surplus	Non-controlling interest	Retained Earnings	Total Equity
For the year ended 30 June 2026							
Balance at 01 July 2025	**1,348,958,330**	**1,086,653,150**	**-**	**3,739,289,135**	**(1,104,884)**	**2,607,885,782**	**8,781,681,513**
Adjustment to record excess non-controlling interest & liabilities					14,503	(215,297)	(200,794)
Net profit for the year	-	-	-	-	-	(361,832,949)	(361,832,949)
Non-controlling interest for the year	-	-	-	-	(23,293)	-	(23,293)
Unrealized Gain/(Loss) on investments due to changes in market value	-	-	3,800,000	-	-	-	3,800,000
Dividend paid	-	-	-	-	-	(71,539,863)	(71,539,863)
Balance at 30 June 2026	**1,348,958,330**	**1,086,653,150**	**3,800,000**	**3,739,289,135**	**(1,113,674)**	**2,174,297,673**	**8,351,884,614**

Amount in BDT	Share Capital	Share premium	OCI Reserve for ICL Unit Fund	Revaluation Surplus	Non-controlling interest	Retained Earnings	Total Equity
For the year ended 30 June 2025							
Balance at 01 July 2024	**1,348,958,330**	**1,086,653,150**	**-**	**3,739,289,135**	**(929,533)**	**2,619,518,589**	**8,793,489,671**
Net profit for the year	-	-	-	-	-	59,907,056	59,907,056
Changes in Non-controlling interest	-	-	-	-	(175,351)	-	(175,351)
Dividend paid	-	-	-	-	-	(71,539,863)	(71,539,863)
Balance at 30 June 2025	**1,348,958,330**	**1,086,653,150**	**-**	**3,739,289,135**	**(1,104,884)**	**2,607,885,782**	**8,781,681,513**

Chairman | Managing Director | Director | Company Secretary | Chief Financial Officer

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC and Its Subsidiary
Consolidated Statement of Cash Flows

For the year ended 30 June Amount In BDT	Notes	2026	2025
A. Cash flows from operating activities			
Cash receipts from customers		11,967,372,364	11,007,985,426
Cash receipt from other income		78,778,979	32,522,741
Payment to suppliers for import of Raw materials		(8,293,238,156)	(5,924,846,104)
Payment to others		(3,912,952,022)	(4,100,306,595)
Interest paid		(909,827,464)	(673,808,270)
Income tax paid		(118,917,727)	(109,845,189)
Net cash flow from operating activities		**(1,188,784,025)**	**231,702,008**
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		54,120,092	(28,393,908)
Investment in capital work in progress		2,652,161,921	-
Investment properties		(2,569,424,756)	-
Investment in FDR		29,383,346	(7,112,710)
Net cash used in investing activities		**166,240,603**	**(35,506,618)**
C. Cash flows from financing activities			
Dividend & TDS paid		72,292,253	71,650,816
Receipt of Long Term Loan		1,624,750,709	330,581,206
Receipt/(Repayment) of Short Term Loan		(572,300,234)	(1,001,930,330)
Net cash flow from/(used in) financing activities		**1,124,742,727**	**(599,698,308)**
D. Net cash surplus during the year (A+B+C)		102,199,305	(403,502,917)
E. Cash and bank balances at beginning of the year		78,037,020	482,576,577
Effect of exchange rate change		1,242,981	(1,036,640)
F. Cash and bank balances at the end of the year		**181,479,305**	**78,037,020**
Cash and bank balances			
Cash in hand		1,090,996	3,022,759
Cash at bank		180,388,309	75,014,261
Total		**181,479,305**	**78,037,020**
Net Operating Cash Flow Per Share (NOCFPS)	34.00	**(8.81)**	**1.72**

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co. Chartered Accountants

1.00 Incorporation and Business Activities

Reporting entity

Esquire Knit Composite PLC (EKCPLC) (herein after referred to as EKCPLC or the Company) was incorporated [C-39663(1631)/2000] as a Private Limited Company on 16 February 2000 under the Companies Act 1994 and the company commenced commercial operation in 2001. The company has its registered office at 21 Shaheed Tajuddin Ahmed Sarani, (old: 30, Tejgaon I/A) Dhaka and its Factory is located at 22/58, Kanchpur, Sonargaon, Narayanganj.

The company was converted into a public limited company on 22 January 2015.

Nature of business

Esquire Knit Composite PLC is a 100% 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, Mascot International, Tee Jays, Celio, Carrefour, Guess, P&C, Teddy, Woolworth, Pentex, DVC, KIK, Gloria Jeans, Benetton, Sprinter etc.

1.01 Subsidiaries and Control

Subsidiaries are entities controlled by the Parent Company. The Parent controls an entity when it is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

Subsidiary Profile: L'Esquire Limited is a 99.01% owned subsidiary of Esquire Knit Composite PLC.

• **Consolidation Timing:** The financial statements of the subsidiary are included in the consolidated financial statements from the date that control commences until the date that control ceases.

• **Alignment of Financial Year/Policies:** The financial statements of the subsidiary are prepared for the same reporting period as the Parent Company, using uniform accounting policies for identical transactions and other events in similar circumstances.

1.02 Consolidation Procedures

To reflect the performance and position of the Group as a single economic entity, the following procedures are applied:

Line-by-Line Integration: The financial statements of the Parent and its subsidiary are combined line-by-line by adding together like items of assets, liabilities, equity, income, and expenses.

Elimination of Intra-Group Balances: All intra-group assets and liabilities, equity, income, expenses, and cash flows relating to transactions between entities of the Group (such as the Parent's investment in the subsidiary and long-term/short-term mutual funding balances) are eliminated in full upon consolidation.

1.03 Non-Controlling Interests (NCI)

Non-controlling interests represent the portion of profit or loss and net assets in the subsidiary not held by the Group, directly or indirectly.

• Equity Allocation: NCI is measured initially at its proportionate share of the subsidiary's identifiable net assets at the date of acquisition.

• Presentation: NCI is presented in the consolidated statement of financial position within equity, separately from the equity of the owners of the Parent Company. Profit or loss and each component of other comprehensive income are also allocated to the owners of the Parent and to the NCI, even if this results in the NCI having a deficit balance.

Salam Idris & Co. Chartered Accountants

2.00 Basis of Preparation of Financial Statements

2.01 Statement of compliance

The consolidated financial statements have been prepared in compliance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

2.02 Other regulatory compliance

In addition to the above, the group is also required to comply and has complied with the following laws and regulations:

- The Income Tax Act 2023;
- The Value Added Tax and Supplementary Duty Act 2012;
- The Value Added Tax Rules, 2016;
- The Bangladesh Labor (Amendment) Act 2013;
- Customs Act 1969;
- Sale of Goods Act 1930;
- Negotiable Instrument Act 1881; and
- The Securities and Exchange Ordinance, 1969;
- The Securities and Exchange Rules, 2020; and
- Other applicable rules and regulations.

2.03 Basis of measurement

The consolidated financial statements have been prepared under the historical cost convention applying accrual basis of accounting in accordance with International Financial Reporting Standards (IFRSs).

2.04 Components of financial statements

The financial statements of the Company consist of the following components:

- Statement of Financial Position;
- Statement of Profit or Loss and Other Comprehensive Income;
- Statement of Changes in Equity;
- Statement of Cash Flows; and
- Notes, Comprising a summary of material accounting policies and other explanatory information.

2.05 Use of estimates and judgments

The preparation of the financial statements of the Company requires management to make and apply consistently the judgments, estimates and assumptions for records and balances that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

2.06 Functional and presentation currency

These financial statements are presented in Bangladeshi Taka (Tk/BDT) which is the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest integer.

2.07 Reporting period

These financial statements of the company cover a period of twelve months from 01 July 2025 to 30 June 2026.

Salam Idris & Co. Chartered Accountants

3.00 Material Accounting Policies

3.01 Property, plant and equipment (PPE)

3.1.1 Recognition and measurement

Property, plant and equipment are stated at cost or revalued amount, if any, less accumulated depreciation in compliance with International Accounting Standard IAS-16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any direct attributable cost of bringing the assets to its working condition for its intended use.

3.1.2 Subsequent costs

The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repair and maintenance costs are charged to the Statement of Profit or Loss and Other Comprehensive Income during the financial period in which they incurred.

3.1.3 Depreciation

Depreciation is charged on property (except land), plant and equipment using 'straight line method' over the estimated useful life of each item of property, plant and equipment. Depreciation on addition to property, plant and equipment is charged from the date when the asset is put into use for commercial operation of Esquire Knit Composite PLC, considering the useful lives, decided to charge depreciation as per applicable depreciation rate. No depreciation is charged on the assets from the month in which such assets are disposed. The rates of depreciation varies from 5% to 13% p.a. based on useful lives and nature of the assets. Rates of depreciation are:

Particulars	Rate
Building	5.00% p.a.
Plant and Machinery	7.00% p.a.
Furniture and Fixtures	10.00% p.a.
Office Equipment	10.00% p.a.
Motor Vehicle	13.00% p.a.
Software & IT	10.00% p.a.

3.02 Inventories

3.2.1 Nature of inventories

Inventories consist of yarn, dyes, chemical, packing materials, accessories, sewing thread, printing & embroidery materials, stores and spare parts, etc.

3.2.2 Valuation of inventory

Inventories are valued in accordance with IAS- 2: Inventories i.e. at cost or estimated net realizable value whichever is lower. The cost of inventories includes expenditure for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is estimated upon selling price in the ordinary course of business less estimated cost of completion of the sale. When the inventories are used, the carrying amount of those inventories are recognized as expenses in the period in which the related revenue is recognized.

3.03 Capital work-in-progress

Capital work-in-progress comprises expenditures incurred for the construction and development of property, plant and equipment that are not yet completed or available for their intended use. Such expenditures primarily include costs incurred for the construction of factory facilities and an Effluent Treatment Plant (ETP), together with other directly attributable construction and development costs.

Anil Salam Idris & Co. Chartered Accountants

CWIP is stated at cost, including directly attributable expenditures incurred up to the reporting date, less any accumulated impairment losses, where applicable. Upon completion and when the respective assets become available for their intended use, the accumulated costs are transferred to the appropriate asset category in accordance with the nature and intended use of the assets. During the year, the cost of the completed commercial building at Valuka was transferred from CWIP to investment property, as the building is held to earn rental income. The remaining CWIP balance primarily relates to the ongoing construction of factory facilities and an ETP, which were not yet available for their intended use as at 30 June 2026. Accordingly, no depreciation is charged on the remaining CWIP balance until the respective assets become available for their intended use.

3.04 Investment Property

Investment property comprises the commercial building located at Valuka, which is held to earn rental income and is leased to L'Esquire. The property is initially measured at cost, including directly attributable transaction costs. Subsequent to initial recognition, the investment property is measured using the cost model in accordance with IAS 40, Investment Property, and is carried at cost less accumulated depreciation and any accumulated impairment losses, applying the relevant requirements of IAS 16, Property, Plant and Equipment.

Depreciation is calculated using the straight-line method over the estimated useful life of the building of 20 years at an annual rate of 5%. Depreciation commences when the property is available for use in the manner intended by management. The estimated useful life, residual value and depreciation method are reviewed at each financial year-end and adjusted prospectively, where appropriate.

During the year ended 30 June 2026, the building at Valuka was transferred from capital work-in-progress to investment property upon becoming available for its intended use and was measured under the cost model. Depreciation for the year is recognised from the date the building became available for use.

3.05 Investment Shares and Unit Fund

Investments in ICL unit Fund are initially recognized at cost and subsequently measured at fair value in accordance with IFRS 9 – Financial Instruments. At each reporting date, such investments are carried at market value. Unrealized gains or losses arising from changes in fair value are recognized in OCI. Dividend and interest income are recognized on an accrual basis under investment income.

Investment in equity shares of L'Esquire is initially recognized at cost, including directly attributable transaction costs. The investment is subsequently carried at cost, subject to impairment assessment, where applicable.

3.06 Advance, deposit and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to Statement of Profit or Loss and Other Comprehensive Income.

3.07 Cash and cash equivalents

Cash and bank balances comprise cash in hand and cash at bank which are held and available for use by the company without any restriction.

Anil Salam Idris & Co. Chartered Accountants

3.08 Accounts receivable and other receivables

Accounts receivables are carried at original invoice amount. EKCPLC is a 100% export oriented company and all the sales/exports are done through L/C by banks. Receivables are considered as good and realizable. Other receivable represents receivable from other sources.

3.09 Revaluation surplus

The revaluation surplus represents the increase in the carrying amount of land arising from its revaluation conducted by Masih Muhith Haque & Co., Chartered Accountants, in 2020. The surplus arising from the revaluation was recognized in equity under the heading "Revaluation Surplus" after adjusting for the related deferred tax liability, where applicable, in accordance with the requirements of IAS 12, Income Taxes. The resulting net amount is presented as revaluation surplus in the financial statements. The revaluation surplus is not available for distribution as dividend unless permitted by applicable laws and regulations.

3.10 Accounts payable and other payables

These liabilities are recorded at the amount payable for settlement in respect of goods and services received by the company.

3.11 Loans and borrowings

Borrowings repayable after twelve months from the date of statement of financial position are classified as non-current liabilities whereas the portion of borrowings repayable within twelve months from the date of statement of financial position, unpaid interest and other charges are classified as current liabilities.

3.12 Short Term Loan

Short-term loans repayable within twelve months from the date of the Statement of Financial Position, together with unpaid interest and other charges payable, are classified as current liabilities.

3.13 Income tax expense

Income tax expenses comprise current tax and deferred tax. Income taxes are recognized in statement of profit or loss and other comprehensive income except to the extent that relates to items recognized directly in equity or in other comprehensive income.

i. Current Tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods in accordance with the Income Tax Act- 2023 and the relevant finance act of the respective period. 2023 except other income. Income tax has been deducted at source under section 123 of the Income Tax Act 2023 on export from 1 July 2025 to June 30, 2026.

ii. Deferred Tax

Deferred tax has been recognized in accordance with the provision of IAS 12: Income Taxes, based on the deductible or taxable temporary difference between the carrying amount of assets / liabilities and its tax base. Deferred tax asset or liability is the amount of income tax recoverable or payable in the future periods recognized in the current period. Deferred tax asset or liability does not create a legal recoverability or liability from or to tax authority. Related deferred tax income / expense is recognized in the statement of profit or loss and other comprehensive income. Deferred tax assets and liabilities are offsetted if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

Anil Salam Idris & Co. Chartered Accountants

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the deductible temporary difference can be utilised. Deferred tax assets are reviewed at each date of statement of financial position and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

3.14 Revenue recognition

i. Export Revenue

In accordance with the provisions of the IFRS-15 "Revenue from Contracts with Customers"; revenue from contracts with customers represents the amount that reflects the considerations to which entity expects to be entitled in exchange for goods supplied and service provided to customers during the period. Revenue from contracts with customers is recognized in the statement of Profit or Loss and Other comprehensive income when the performance obligation (supply of promised goods and services) is satisfied. Performance obligation is satisfied at a point in time when customer obtains the control of goods and services. Revenue from export is recognized at ex-factory date.

Revenue from the sale of goods is recognized when all the following conditions are satisfied:

a. The company has transferred to the buyer the significant risks and rewards of ownership of the goods;

b. The company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

c. The amount of revenue can be measured reliably;

d. It is probable that the economic benefits associated with the transaction will flow to the company; and

e. The cost incurred or to be incurred in respect of the transaction can be measured reliably.

ii. Cash Incentive

Cash Incentive against export sells are recognised as income when the cash proceeds are credited to the companies bank account by the central bank following full compliance of export rules.

3.15 Financial expenses

Financial expenses comprise interest expense on long term loan, short term loan, finance lease and other borrowings, bank commission and charges etc. All such costs are recognized in the statement of profit or loss and other Comprehensive Income except those are capitalized in accordance with IAS 23.

3.16 Statement of Cash flows

Statement of cash flows is prepared principally in accordance with IAS-7: Cash Flows Statement and the cash flows from operating activities are presented under direct method.

3.17 Foreign currency transactions

The financial statements are presented in Bangladeshi taka (Tk./BDT), which is the company's functional currency. Transactions in foreign currencies are recorded in the books at the exchange rate prevailing on the date of the transaction. Assets and liabilities in foreign currencies as on the reporting date are converted into Bangladeshi taka at the closing rate. Exchange gain or loss is recognised in Statement of Profit or Loss and Other Comprehensive Income as per IAS 21: The Effects of Changes in Foreign Exchange Rates.



3.18 Earnings Per Share (EPS)

The company presents basic and diluted (when dilution is applicable) Earnings Per Share (EPS) for its ordinary shares. Basic EPS is calculated dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding and for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for this financial statements as there was no dilutive potential ordinary shares during the relevant periods.

3.19 Events after the reporting period

Events after the reporting period that provide additional information about the Company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. There are no material events that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures presented in the financial statements.

3.20 Provision

A provision is recognized on the date of financial position if, as a result of past events, the company has a present legal obligation that can be estimated reliably and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.21 Employee Benefit

i. Workers' profit participation fund and welfare fund/Contribution to Central Fund (RMG Sector):

This represent 5% of net profit before tax contributed by the company as per provisions of the Bangladesh Labour (Amendment) Act 2013 (Bangladesh Labour Law, 2006) and is payable to workers as defined in the said law complied in re-placed by the Act No. 30, Para 63 of the year 2013 as Central Fund at the rate applicable for RMG sector (0.03%) on realized revenue which is deducted at source by banks.

ii. Gratuity

Regular confirmed employee of the company who have completed minimum 5 (five) years of continuous service from the date of joining are eligible to gratuity payment at the time of separation of employment with the company.

3.22 Non operating income

Non-operating income comprises income earned from sources other than the Company's principal business activities. Such income is recognized in the Statement of Profit or Loss in accordance with the applicable accounting standards when the relevant recognition criteria are met.

3.23 Impairment

Financial assets

Accounts receivable and other receivable are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effects on the estimated future cash flows of that asset, that can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor or issuer will enter bankruptcy, etc.



Non-financial assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Carrying amount of the assets is reduced to its recoverable amount by recognizing an impairment loss if, and only if, the recoverable amount of the asset is less than its carrying amount. Impairment loss is recognized immediately in profit or loss, unless the asset is carried at revalued amount. Any impairment loss of a revalued asset is treated as a revaluation decrease.

3.24 Comparative information

Comparative information has been disclosed in respect of year 2024-25 for all numerical information of the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period's financial statements. Last year figures have been rearranged where considered necessary to conform to current years presentation.

3.25 Compliance with Financial Reporting Standards as applicable in Bangladesh:

IASs	Title	Remarks
1	Presentation of Financial Statements	Complied
2	Inventories	Complied
7	Statement of Cash Flows	Complied
8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
10	Events after the Reporting Period	Complied
12	Income Taxes	Complied
16	Property, Plant & Equipment	Complied
19	Employee Benefits	Complied
21	The Effects of Changes in Foreign Exchange Rates	Complied
23	Borrowing Costs	Complied
24	Related Party Disclosures	Complied
32	Financial Instruments: Presentation	Complied
33	Earnings per Share (EPS)	Complied
34	Interim Financial Reporting	Complied
36	Impairment of Assets	Complied
37	Provisions, Contingent Liabilities and Contingent Assets	Complied
38	Intangible Assets	Complied
40	Investment Property	Complied

IFRS	Title	Remarks
7	Financial Instruments: Disclosures	Complied
9	Financial Instruments	Complied
12	Disclosure of Interests in Other Entities	Complied
13	Fair Value Measurement	Complied
15	Revenue from Contracts with Customer	Complied
16	Leases	Complied

3.26 General

i. Figures have been rounded off to the nearest Taka.

ii. Previous year's figures have been rearranged wherever considered necessary to conform to the current year's presentation.

Azad Salam Idris & Co. Chartered Accountants

4.00 Property, plant and equipment

See accounting policy in Note 3.01

Amount In BDT	Notes	2026	2025
(A) Cost/ Revaluation			
i) Freehold assets			
Opening balance		9,438,571,174	9,433,667,375
Add: Addition during the year		34,192,595	4,903,800
		9,472,763,769	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)		9,572,184,137	9,537,991,542
Add: Property Plant and Equipment of L'Esquire Ltd		320,227,406	300,299,909
		9,892,411,543	9,838,291,451
(B) Accumulated depreciation			
i) Freehold assets			
Opening balance		3,484,770,609	3,219,498,706
Add: Charged during the year		254,035,122	265,271,904
		3,738,805,731	3,484,770,609
ii) Leasehold assets			
Opening balance		99,420,368	97,005,656
Add: Charged during the year		-	2,414,712
		99,420,368	99,420,368
Total (B)		3,838,226,099	3,584,190,978
Add: Property Plant and Equipment of L'Esquire Ltd		112,022,783	88,888,937
		3,950,248,882	3,673,079,914
(C) Written Down Value (A-B)		5,942,162,661	6,165,211,537

A schedule of property, plant and equipment of EKCPLC is given in **Annexure-A.**

5.00 Capital work-in-progress

See accounting policy in Note 3.03

Amount In BDT	Notes	2026	2025
Opening balance		2,770,129,271	2,770,129,271
Add: Addition during the year		-	-
		2,770,129,271	2,770,129,271
Less: Transferred to Investment property		2,569,424,756	
		200,704,515	2,770,129,271
Add: Work in Progress of L'Esquire Ltd		1,572,006,133	1,654,743,298
		1,772,710,648	4,424,872,569

6.00 Investment Property

See accounting policy in Note 3.04

Amount In BDT	Notes	2026	2025
Balance at 30 June 2026 (Acquisition Cost)		2,569,424,756	-
Additions / Disposals during the period		-	-
Depreciation Charge for the period		-	-
		2,569,424,756	-

In accordance with IAS 40, the fair value of the investment property as at 30 June 2026 is required to be disclosed, notwithstanding that the property is measured using the cost model. The investment property, comprising a commercial building located at Valuka and leased to L'Esquire, was transferred from capital work-in-progress to investment property on 30 June 2026 at a cost of BDT 2,569,424,756. No depreciation was charged for the year, as the property was transferred at the reporting date. The fair value of the property as at 30 June 2026 is BDT 2,569,424,756 determined based on an appropriate valuation method and supporting evidence.

7.00 Investment in shares

See accounting policy in Note 3.05

Amount In BDT	Notes	2026	2025
L' Esquire Ltd		42,000,000	42,000,000
Investment in ICL Unit Fund		13,800,000	10,000,000
		55,800,000	52,000,000
Less: Investment of L'Esquire Ltd		42,000,000	42,000,000
		13,800,000	10,000,000

Anil Salam Idris & Co. Chartered Accountants

8.00 Inventories

See accounting policy in Note 3.02

Amount In BDT	Notes	Quantity		2026	2025
		30 June 26	30 June 25		
Yarn (kg)		2,026,514	1,966,397	1,012,356,021	1,072,343,222
Dyes (kg)		261,850	217,280	312,528,355	260,873,160
Chemical (kg)		496,700	400,284	196,377,646	272,439,857
Finishing Materials	8.01	-	-	1,096,691,935	1,014,395,176
Materials in transit	8.02	-	-	206,820,025	214,970,588
Spare parts and consumable items	8.03	-	-	125,526,847	178,904,377
Work in process	8.04	-	-	882,191,430	710,616,073
Finished goods	8.05	519,183	575,986	188,412,138	195,835,241
				4,020,904,399	3,920,377,694
Add: Inventories of L'Esquire Ltd				1,633,829,314	314,569,868
				5,654,733,712	4,234,947,563

A schedule of inventories of EKCPLC is given in **Annexure-C.**

8.01 Finishing Materials

Amount In BDT	Notes	2026	2025
Packing materials		641,104,908	151,211,280
Accessories		233,329,430	715,685,387
Sewing Thread		157,558,508	147,498,509
Printing & Embroidery materials		64,699,090	-
		1,096,691,935	1,014,395,176

8.02 Materials in transit

Amount In BDT	Quantity		2026	2025
	30 June 26	30 June 25		
Yarn (kg)	12,588	13,774	87,072,874	90,247,065
Dyes (kg)	6,975	8,489	27,899,953	29,032,209
Chemical (kg)	10,254	11,635	33,336,428	34,725,446
Machine	-	-	22,398,587	23,091,327
Finishing Materials	-	-	12,611,490	13,136,968
Spare Parts	-	-	23,500,694	24,737,573
			206,820,026	214,970,588

8.03 Spare parts and consumable items

Amount In BDT	Notes	2026	2025
Spare parts & Consumable items		125,526,847	178,904,377
		125,526,847	178,904,377

A schedule of spare parts and consumable items of EKCPLC is given in **Annexure-C & D.**

8.04 Work in Process

Amount In BDT	Quantity		2026	2025
	30 June 26	30 June 25		
Knitting (kg)	634,106	1,134,106	242,281,855	153,263,004
Finished Fabric (kg)	513,613	693,612	285,006,280	248,623,473
Cutting (Pcs)	556,392	2,865,177	84,760,932	163,811,597
Embroidery (Pcs)	571,019	627,137	1,048,632	1,183,272
Printing (Pcs)	401,393	413,713	14,737,891	15,558,931
Sewing (Pcs)	1,165,698	1,684,424	254,355,840	128,175,795
			882,191,430	710,616,073

A schedule of work in process of EKCPLC is given in **Annexure-C & E.**

8.05 Finished Goods

Amount In BDT	Quantity		2026	2025
	30 June 26	30 June 25		
Opening	575,986	566,507	195,835,241	186,123,101
Add: Production during the year	34,488,077	45,653,185	8,233,870,275	8,086,394,957
	35,064,063	46,219,692	8,429,705,516	8,272,518,058
Less: Delivered during the year	34,544,880	45,643,706	8,241,293,379	8,076,682,817
	519,183	575,986	188,412,138	195,835,241

A schedule of finishing materials of EKCPLC is given in **Annexure-C.**

Anil Salam Idris & Co. Chartered Accountants

9.00 Accounts receivables

See accounting policy in Note 3.08

Amount In BDT	Notes	2026	2025
A schedule of account receivable of EKCPLC is given in **Annexure-F.**		1,254,210,613	1,597,380,764
Add: Accounts Receivables of L Esquire Ltd		381,689,240	208,580,315
		1,635,899,853	**1,805,961,079**

Disclosure as per Schedule XI, Part I, Para (F) of the Companies Act 1994:

I. Debt considered good in respect of which the company is fully secured
The debtors occurred in the ordinary course of business are considered good and secured against confirmed L/C.

II. Debt considered good for which the company hold no security other than the debtors' personal security
There is no such debt in this respect as on 30 June 2026.

III. Debt considered doubtful or bad
The company does not make any provision for doubtful debts as on 30 June 2026, because of the fact that sales/export are being made on 100% confirmed L/C basis with fixed maturity dates.

IV. Debt due by directors or other officers of the company
There is no such debt in this respect as on 30 June 2026.

V. Debt due by Common Management
There are no amount due from sister company under common management as on 30 June 2026.

VI. The maximum amount due by directors or other officers of the company
There is no such debt in this respect as on 30 June 2026.

Aging of accounts receivable
The aging of gross accounts receivables as at the statement of financial position date was:

Past due 0-90 days	1,601,944,908	1,805,961,079
Past due 91-180 days	33,954,945	-
Past due 181 -365 days	-	-
Past due more than 365 days	-	-
	1,635,899,853	**1,805,961,079**

10.00 Other receivables

See accounting policy in Note 3.08

Amount In BDT	Notes	2026	2025
Cash Incentive		-	33,351,600
Rental Income		-	22,143,887
Accrued Interest on FDR		5,095,152	97,855
		5,095,152	**55,593,342**

11.00 Advance, deposit and prepayments

See accounting policy in Note 3.06

Amount In BDT	Notes	2026	2025
Advance	11.01	290,577,506	212,479,244
Deposit	11.02	36,984,191	17,019,124
Prepayments	11.03	1,791,590	385,727
		329,353,288	**229,884,096**
Add: Advance, deposit and Prepayments of L Esquire Ltd		37,371,910	18,441,254
		366,725,197	**248,325,350**

11.01 Advance

Amount In BDT	Notes	2026	2025
Advance to suppliers		68,017,830	80,537,804
Advance against salaries		15,987,069	21,316,092
Payment to L'esquire for Valuka project		3,293,504,124	2,093,504,124
Advance Income Tax	11.01.1	206,572,608	110,625,349
		3,584,081,631	**2,305,983,369**
A schedule of advance given to suppliers of EKCPLC is given in **Annexure-G.**			
Less: Payment to L'Esquire Ltd		3,293,504,125	2,093,504,125
		290,577,506	**212,479,244**

11.01.1 Advance Income Tax

Amount In BDT	Notes	2026	2025
Opening balance		110,625,349	291,380,191
Add: Addition during the year	11.01.1.1	95,947,258	109,845,189
		206,572,608	**401,225,380**
Less: Adjustment for assessment year-2021-22		-	46,895,541
Less: Adjustment for assessment year-2022-23		-	60,060,668
Less: Adjustment for assessment year-2023-24		-	103,173,620
Less: Adjustment for assessment year-2024-25		-	80,470,202
		206,572,608	**110,625,349**

Anil Salam Idris & Co. Chartered Accountants

11.01.1.1 Advance Income Tax addition

Amount In BDT	Notes	2026	2025
Advance Income Tax on Car		1,471,000	2,330,000
Advance Income Tax on FDR Interest		1,487,555	1,796,677
TDS on Cash Incentive		2,785,370	3,415,670
AIT on ICL Dividend Income		280,000	-
TDS on Import Stage		757,609	891,305
TDS on Export Proceeds		89,165,724	101,411,537
		95,947,258	**109,845,189**

11.02 Deposit

Amount In BDT	Notes	2026	2025
Guarantee margin & LC margin		-	4,327,770
Security deposit	11.02.1	6,556,580	12,691,354
FBPAR & margin account	11.02.2	30,427,611	-
		36,984,191	**17,019,124**

11.02.1 Security deposit

Amount In BDT	Notes	2026	2025
Rural Electrification Board (REB) for electricity		262,980	7,295,517
Security Deposit-BSCIC		-	1,455,000
PIL Bangladesh Ltd		-	400,000
Mobile phone		60,000	60,000
Lease rental		-	691,260
Titas Gas Transmission & Distribution Company Limited for gas		6,233,600	2,789,577
		6,556,580	**12,691,354**

11.02.2 FBPAR & margin account

Amount In BDT	Notes	2026	2025
Margin A/C with EBL -In Dollar		30,427,611	-
		30,427,611	**-**

11.03 Prepayments

Amount In BDT	Notes	2026	2025
Insurance premium		1,791,590	385,727
		1,791,590	**385,727**

11.04 Aging of advance, deposit & prepayment

Amount In BDT	Notes	2026	2025
The aging of advance, deposit & prepayment as at the statement of financial position date was as follows:			
Past due 0-90 days		290,577,506	212,479,244
Past due 91-180 days		67,799,520	18,441,254
Past due 181 -365 days		1,791,591	4,713,498
Past due more than 365 days		6,556,580	12,691,354
		366,725,197	**248,325,350**

11.05 The details breakup of advance, deposit and prepayment as per requirement of Schedule XI, part I, para (j) of the Companies Act, 1994 stated below:

Amount In BDT	Notes	2026	2025
Advance, deposit and prepayments exceeding 6 months		8,348,171	17,404,852
Advance, deposit and prepayments not exceeding 6 months		67,799,520	18,441,254
Other advance, deposit and prepayments less provision		36,984,191	17,019,124
Advance, deposit and prepayments considered good and secured		237,606,246	174,144,029
Advance, deposit and prepayments due by Other Officers (against Salary)		15,987,069	21,316,092
		366,725,197	**248,325,350**

Anil Salam Idris & Co. Chartered Accountants

12.00 Investment

Amount In BDT	Notes	2026	2025
Investment in FDR	12.01	108,337,648	137,720,994
		108,337,648	**137,720,994**

12.01 Investment in FDR

Bank Name	A/C No	Principle	Term (Months)	Maturity Date	2026	2025
IPDC	1001251000027868	5,000,000	12	03.02.26	-	5,831,534
IPDC	1001251000038986	7,500,000	12	17.04.26	-	8,549,410
IPDC	1001250000038987	7,500,000	12	17.04.26	-	8,549,410
IPDC	1001251000050866	5,000,000	12	09.05.26	-	5,367,000
IPDC	1001251000051513	5,000,000	12	09.05.26	-	5,367,000
UCBLPLC	07814040000002026	10,000,000	12	14.11.2025	-	10,650,240
UCBLPLC	07814040000002037	2,500,000	12	14.11.2025	-	2,662,560
UCBLPLC	07814040000002048	10,000,000	12	14.11.2025	-	10,650,240
UCBLPLC	0781455000000284	25,000,000	12	09.07.26	25,000,000	-
UCBLPLC	0781455000000295	10,000,000	12	13.07.26	10,000,000	-
UCBLPLC	0781455000005288	2,600,000	12	09.07.26	2,600,000	-
Shimanto	1001344001080	60,000,000	12	23.05.27	70,737,648	-
UCBLPLC	07814040000002059	10,000,000	12	14.11.2025	-	10,650,240
UCBLPLC	07814040000002068	2,500,000	12	14.11.2025	-	2,662,560
Shimanto	1001344001080	60,000,000	12	23.05.26	-	66,780,800
					108,337,648	**137,720,994**

These FDRs have been lienedwith above Banks for complied with the terms of sanctioned loan liabilities.

13.00 Cash and cash equivalents

See accounting policy in Note 3.07

Amount In BDT	Notes	2026	2025
Cash in hand	13.01	1,090,996	3,022,759
Cash at bank	13.02	164,497,554	6,939,065
		165,588,550	**9,961,824**
Add: Cash and Cash Equivalents of L Esquire Ltd		15,890,755	68,075,196
		181,479,305	**78,037,020**

13.01 Cash in hand

Amount In BDT	Notes	2026	2025
Head Office		800,000	800,000
Factory		290,996	2,222,759
		1,090,996	**3,022,759**

13.02 Cash at bank

Name of the Bank	Branch Name	A/C Type	Account Number	2026	2025
Dutch-Bangla Bank PLC	Local office	FCAD($)	101117163	63,129	62,178
Dutch-Bangla Bank PLC	Local office	FCAD(€)	10111920	-	-
Dutch-Bangla Bank PLC	Local office	FCAD($)	1011100006900	34,488	33,968
Dutch-Bangla Bank PLC	Kawran Bazar	CD	10111036941	861,686	15,588
Dutch-Bangla Bank PLC	Kawran Bazar	CD	1011205645	980,287	38,765
Dutch-Bangla Bank PLC	Kawran Bazar	CD	1011205692	57,730	9,203
Eastern Bank PLC.	Principal	CD	1011060000160	-	512,726
Eastern Bank PLC.	Principal	FCAD($)	1013053310	-	-
Eastern Bank PLC.	Principal	EOQ($)	1013100605881	5,575,056	1,015,939
Dutch-Bangla Bank PLC	Kawran Bazar	CD	107120484	8,656	8,614
Jamuna Bank PLC	Mohakhali	CD	10210015098	12,488	7,147
NCC Bank PLC	Baridhara	CD	1070210001597	19,508	20,198
One Bank PLC.	Agrabad, Ctg.	CD	0031050001366	107,625	63,278
Al-Arafah Islami Bank PLC.	VIP Road	CD	141020047786	3,191	4,226

Anil Salam Idris & Co. Chartered Accountants

Al-Arafah Islami Bank PLC.	Gulshan	CD	541020010677	396,274	44,806
Al-Arafah Islami Bank PLC.	Gulshan	FCAD($)	0549580000352	5,542,531	494,972
Al-Arafah Islami Bank PLC.	Gulshan	FCAD($)	0549880000366	19,990	51,011
Al-Arafah Islami Bank PLC.	Gulshan	FCAD($)	0549850000453	145,380,122	1,650,905
Bank Asia PLC	Tower	CD	62733000256	10,700	2,448
Shahjalal Islami Bank PLC.	Eskaton	CD	0331100000679	-	-
SBAC Bank PLC	Gulshan	CD	0010111005482	15,932	3,012
United Commercial Bank PLC	Mohakhali	CD	1101000002124	121,748	80,174
United Commercial Bank PLC	Mohakhali	SND	1301000000653	7,086	453,029
United Commercial Bank PLC	Mohakhali	SND	1301000000700	682,737	855,497
United Commercial Bank PLC	Mohakhali	SND	1301000000584	13,299	2,933
United Commercial Bank PLC	Mohakhali	FCAD ($)	1184000000267	144,693	-
United Commercial Bank PLC	Mohakhali	FCAD ($)	1181000000193	19,715	9,393
HSBC	Management Offic	CD	001011576011	-	17,101
Dutch-Bangla Bank PLC	Local office	CD	1011200013502	293,473	643,670
Dutch-Bangla Bank PLC	Local office	CD	1011200063500	524,694	-
One Bank PLC.	Agrabad, Ctg.	CD	0031020009947	9,203	11,503
Dutch-Bangla Bank PLC	Local office	CD	1011200007863	-	724,227
Shimanto Bank PLC	Corporate office	CD	1005241000165	-	3,380
City Bank PLC.	Gulshan	CD	1103309469001	-	6,002
Mutual Trust Bank PLC	Progati Sarani	CD	80210017599	54,403	93,171
Agrani Bank PLC.	SAF AV	CD	0200016844106	45,860	-
Sonali Bank PLC	KawranBazar	CD	0117202001065	1,929,045	-
Sonali Bank PLC	KawranBazar	CD	0130502001573	263,674	-
Sonali Bank PLC	KawranBazar	CD	0806002002002	1,298,531	-
				164,497,554	6,939,065

14.00 Share capital

Amount in BDT	Notes	2026	2025
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			
134,895,833 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	% held	No. of shares 2026	No. of shares 2025	2026	2025
Md. Mofazzal Hossain	21.34%	28,791,667	28,791,667	287,916,670	287,916,670
Md. Ehsanul Habib	11.14%	15,032,960	15,032,960	150,329,600	150,329,600
Arifur Rahman	5.87%	7,925,000	7,925,000	79,250,000	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 Industries Ltd.	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
	100.00%	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.

15.00 Non-controlling Interest

See accounting policy in Note 1.03

Amount in BDT	Notes	2026	2025
Share Capital (42,000 Ordinary shares @ Tk.10 each)		420,000	420,000
Retained Earnings			
Opening balance		(1,524,884)	(1,349,533)
Add: adjustment for excess non- controlling interest		14,503	-
Add: Net profit after tax for the year		(23,293)	(175,351)
		(1,533,674)	(1,524,884)
		(1,113,674)	(1,104,884)

Anil Salam Idris & Co. Chartered Accountants

16.00 Share premium

Amount In BDT	Notes	2026	2025
Share premium		1,086,653,150	1,086,653,150
Less: IPO Expense		-	-
		1,086,653,150	1,086,653,150

In 2018-19, total amount of share share premium tk 1,151,041650 (20,833,332 shares @ Tk 35 premium for Eligible Investor & 14,062,501 shares @ Tk 30 premium for General Public) was received as share premium in respect of issued to share holder through IPO

17.00 Revaluation surplus

See accounting policy in Note 3.09

Amount In BDT	Notes	2026	2025
Revaluation surplus		3,739,289,135	3,739,289,135
		3,739,289,135	3,739,289,135

18.00 OCI Reserve for ICL Unit Fund

See accounting policy in Note 3.05

Amount In BDT	Notes	2026	2025
Opening balance		-	-
Add: Unrealized Gain/(Loss) on investments due to changes in market value		3,800,000	-
		-	-
		3,800,000	-

19.00 Retained earnings

Amount In BDT	Notes	2026	2025
Opening balance		2,607,885,782	2,619,518,589
Less: Adjustment to record excess prior-period liabilities		(215,297)	-
Add: Net profit after tax for the year		(361,832,949)	59,907,056
Less: Cash dividend		71,539,863	71,539,863
		2,174,297,673	2,607,885,782

20.00 Deferred Tax liabilities

See accounting policy in Note 3.13 (ii)

Amount In BDT	Notes	2026	2025
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	20.01	107,158,784	116,015,724
Deferred tax Liabilities related to other comprehensive income		155,803,714	155,803,714
		262,962,498	271,819,438
Add: Deferred Tax of L' Esquire Ltd		751,815	1,312,334
		263,714,312	273,131,772

20.01 Deferred tax liabilities

As at 30 June 2026	Carrying amount BDT	Tax base BDT	Taxable temporary difference BDT
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land	1,715,412,037	822,422,173	892,989,865
Applicable tax rate			12.00%
Deferred tax liability			107,158,784
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			155,803,714

Anil Salam Idris & Co. Chartered Accountants

As at 30 June 2025	Carrying amount BDT	Tax base BDT	Taxable temporary difference BDT
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land	1,935,254,564	968,456,863	966,797,702
Applicable tax rate			12%
Deferred tax liability			116,015,724
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			155,803,714

20.02 Deferred Tax Expenses/ (Income)

Amount In BDT	Notes	2026	2025
Deferred Liabilities at the end of the period		107,158,784	116,015,724
Deferred Liabilities at the beginning of the period		116,015,724	124,462,461
Deferred Tax expenses		**(8,856,940)**	**(8,446,737)**
Add: Deferred Tax of L'Esquire Ltd		(560,519)	1,537,996
		(9,417,460)	**(6,908,741)**

21.00 Long term loan net of current maturity

See accounting policy in Note 3.11

Amount In BDT	Notes	2026	2025
International Finance Corporation	21.01	1,248,375,370	1,230,302,066
Jamuna Bank Limited	21.02	-	2,997,798
United Commercial Bank PLC	21.03	374,417,089	-
Shimanto Bank PLC	21.04	238,790,084	-
SBAC Bank PLC	21.05	310,565,403	-
Alliance Finance PLC	21.06	267,282,043	-
Bank Asia PLC	21.07	53,030,570	-
Infrastructure Development Company Ltd (IDCOL).	21.08	546,345,376	606,030,445
Al Arafa Islamic Bank Ltd	21.09	1,962,560,108	1,597,169,212
		5,001,366,043	**3,436,499,521**
Less: Current portion of long term loan		(1,148,880,324)	(649,287,319)
Add: Long Term Loan of L'Esquire Ltd		44,225,681	-
		3,896,711,400	**2,787,212,202**
Current portion of long term loan			
International Finance Corporation		117,632,823	117,632,823
Jamuna Bank Limited		-	2,997,798
United Commercial Bank PLC		109,611,552	-
Shimanto Bank PLC		68,974,320	-
SBAC Bank PLC		79,200,000	-
Alliance Finance PLC		82,651,752	
Bank Asia PLC		53,030,570	
Infrastructure Development Company Ltd (IDCOL).		107,070,120	106,800,000
Al Arafa Islamic Bank Ltd		530,709,187	421,856,698
Current portion of long term loan		**1,148,880,324**	**649,287,319**
Add: Current Portion Term Loan of L'Esquire Ltd		13,275,252	-
		1,162,155,576	**649,287,319**

21.01 International Finance Corporation

Amount In BDT	Notes	2026	2025
International Finance Corporation		1,248,375,370	1,230,302,066
		1,248,375,370	**1,230,302,066**

Particulars of the term loans are given below.

(Amount in USD)

Bank Name	Loan Account	Particulars	Outstanding as on 30.06.2026
International Finance Corporation	IFC	Long term loan for Expansion project	Limit: 14,000,000 Tenor: 8 period/years Interest Rate: (SOFR+Margin)

Collateral: A first ranking registered Mortgage on all land and Buildings of the Company. A first raking hypothecation on all present and future movable assets(other than current assets and stocks) of the Company by executing a deed of the hypothecation. Personal joint and several first demand payment guarantee from the Sponsors. Joint and several first demand payment guarantee from the Companies.

Anil Salam Idris & Co. Chartered Accountants

21.02 Jamuna Bank PLC

Amount in BDT	Notes	2026	2025
Jamuna Bank PLC		-	2,997,798
		-	2,997,798

21.03 United Commercial Bank PLC

Amount in BDT	Notes	2026	2025
United Commercial Bank PLC		374,417,089	-
		374,417,089	-

Details of the term loan with United Commercial Bank PLC are as under:

Bank Name	Facilities	Particulars
United Commercial Bank PLC	Term Loan	Limit: 35.38 Crore Tenor: 5 Years Pricing: 14.50% p.a.

Collateral: The loan is secured by a security cheque covering the term loan amount, personal guarantees from all the directors of the Company supported by duly signed individual personal net worth statements, a pledge of 63.50 decimals of land, and a pledge of 25,00,000 shares of Esquire Knit Composite PLC. Additionally, an existing registered mortgage has been created over 96 decimals of land, together with a steel-structured building situated at Mouza-Jamaldi, Gajaria, under JL No. C.S. 374, S.A. 288/11 and R.S. 09, owned by Esquire Knit Composite PLC.

21.04 Shimanto Bank PLC

Amount in BDT	Notes	2026	2025
Shimanto Bank PLC		238,790,084	-
		238,790,084	-

Details of the term loan with Shimanto Bank PLC are as under:

Bank Name	Facilities	Particulars
Shimanto Bank PLC	Term Loan	Limit: 24 Crore Tenor: 5 Years Pricing: 13.50% p.a.

Collateral: The loan is secured by a security cheque covering the term loan amount, a pledge of 35,00,000 shares of Esquire Knit Composite PLC, corporate guarantees from Esquire Electronics Limited and Esquire Accessories Limited, supported by their respective MOA, AOA and Board Resolutions, and personal guarantees from all the directors of the Company.

21.05 South Bangla Agriculture and Commerce Bank PLC (SBAC)

Amount in BDT	Notes	2026	2025
SBAC Bank PLC		310,565,403	-
		310,565,403	-

Details of the term loan with SBAC Bank PLC are as under:

Bank Name	Facilities	Particulars
SBAC Bank PLC	Term Loan	Limit: 28.90 Crore Tenor: 6 Years Pricing: 15.20% p.a.

Collateral: The loan is secured by a security cheque covering the term loan amount, personal guarantees from all the directors of the Company, and a corporate guarantee from Esquire Accessories Limited, supported by its MOA, AOA and Board Resolution. Additionally, the modification of charges over all fixed and floating assets of Esquire Knit Composite PLC (EKCPLC) is registered with the RJSC and Firms, together with the hypothecation of existing and future machinery and equipment.

21.06 Alliance Finance PLC

Amount in BDT	Notes	2026	2025
Alliance Finance PLC		267,282,043	-
		267,282,043	-

Details of the term loan with Alliance Finance PLC are as under:

Bank Name	Facilities	Particulars
Alliance Finance PLC	Term Loan	Limit: 30 Crore Tenor: 6 Years Pricing: 10.50% p.a.

Collateral: The loan is secured by a security cheque covering the term loan amount, along with a letter of approach duly signed by the authorized person; personal guarantees from all the directors of the Company, supported by duly signed individual personal net worth statements; and a corporate guarantee from Esquire Electronics Limited, supported by its MOA, AOA and Board Resolution. The loan is also secured on a pari passu basis with IFC and against 17,235 square feet of land, together with the building structure thereon, owned by Esquire Knit Composite PLC (EKCPLC) and situated at Narayanganj BSCIC.

Anil Salam Idris & Co. Chartered Accountants

21.07 Bank Asia PLC

Amount In BDT	Notes	2026	2025
Bank Asia PLC		53,030,570	-
		53,030,570	-

Details of the term loan with Bank Asia PLC are as under:

Bank Name	Facilities	Particulars
Bank Asia PLC	Term Loan	Limit: 10.70 Crore Tenor: 2 Crore Pricing: 13.55% p.a.

Collateral: The loan is secured by a security cheque covering the term loan amount, a pledge of 22,240,870 shares of Esquire Knit Composite PLC, and personal guarantees from all the directors of the Company.

21.08 Infrastructure Development Company Ltd.

Amount In BDT	Notes	2026	2025
Infrastructure Development Company Ltd.		546,345,376	606,030,445
		546,345,376	**606,030,445**

Details of the term loan with Infrastructure Development Company Ltd. are as under:

Bank Name		Particulars
Infrastructure Development Company Ltd.		Limit: 75 Crore Tenor: 8 Years Pricing: 5.00% p.a.

Collateral: The loan is secured by a bank guarantee issued by Commercial Bank, personal guarantees from all the directors of the Company, supported by duly signed individual personal net worth statements, and a security cheque covering the term loan amount.

21.09 Al Arafa Islamic Bank PLC.

Amount In BDT	Notes	2026	2025
Al Arafa Islamic Bank PLC.		1,962,560,108	1,597,169,212
		1,962,560,108	**1,597,169,212**

Details of the banking facilities with Al Arafa Islamic Bank PLC are as under:

Bank Name	Facilities	Particulars
AIBL	Back to Back LC (Foreign/Local-Sight/Deferred/ UPAS/EDF) / Bills	Limit: 320 Crore Tenor: 01 Year (On Revolving Basis) Pricing: 0.25% 1st Qtr. EDF LC Max. 120 Cr. And LC for Capital Machinery & SP & Equipment will be 15 Cr. EDF interest will be As per Bangladesh Bank Circular
	Bai-Salam & Bai-Istisna (Inner Limit of Bai-Muajjal)	Limit: (550,000,000) Tenor: 01 Year (On Revolving Basis) Pricing: 14.00% p.a.
	Bai-Muajjal	Limit: 600,000,000 Tenor: 01 Year (On Revolving Basis) Pricing: 15.00% p.a.
	HPSM - (Machinery -1)	Limit: 106,900,000, Tenor: Sight/Deferred/360 days UPAS Pricing: 0.25% 1st Qtr.
	Term Loan - HPSM (Industrial) Facility	Limit: 112.15 Crore Tenor: 8 Years Pricing: 15.00% p.a.
	Term Loan - HPSM (RE) Facility	Limit: 2,72,400,000, Tenor: 6 Years Pricing: 15.00% p.a.
	Loan against trust receipt (LTR)	Limit: 6 Crore Tenor: 01 Year (On Revolving Basis) Pricing: 15% p.a.
	Letter of Guarantee - 1	Limit: 50,000,000 Pricing: 0.40% per quarter.

Anil Salam Idris & Co. Chartered Accountants

Bank Name	Facilities	Particulars
AIBL	Letter of Guarantee - 1 (One Off)	Limit: 60 Crore Pricing: Nil
	Letter of Guarantee - 1 (Single Case)	Limit: 320 Crore Pricing: Nil
	MDB/MDB-FC	Limit: 100,000,000 Tenor: 01 Year (On Revolving Basis) Pricing: SOFR+4% or as Fixed by Treasury Department
	FBP/FBC/Quard against cash assistance	As per Export Policy

Collateral: i) Registered mortgage (to be executed) of 851.85 decimal land and factory structures thereon (458145 sft) having forced sale value of Tk. 142.96 Cr. & market value of TK. 178.70 Cr. (As per branch valuation dated 22.09.2021 & 28.10.2021) schedule of the said property is depicted below: 223.00 decimals at kanchpur, Narayanganj (129 decimals in the name of Esquire Knit Composite Ltd; 60 decimals in the name of New Dhaka Ceramic Industries Limited and 34 decimals in the name of Md. Mofazzal Hossain & Ehsanul Habib. 381.60 decimals at Mouza- Zamaldi, P. S- Gajaria, Dist.- Munshiganj (203.10 decimals in the me of Esquire Knit Composite Ltd; 178.50 decimals in the name of (i) Md. Mofazzal Hossain, (ii) Md. Ehsanul Habib, (iii) Md. Arifur Rahman, (iv) Md. Muddasar Hossain. 245.00 decimals at Mouza- Zamirdia, P. S- Vhaluka, Dist.- Mymensingh in the name of (i) Md. Mofazzal Hossain, (ii) Md. Arifur Rahman, (iv) Md. Muddasar Hossain. 7130+7130 = 14,260 (Fourteen Thousand Two Hundred Sixty) square feet on the 9th & 10th floor and 10 car parking space no. 1,2,3,4,5,6,11,21 & 22 on the basement- 2 floor of the commercial building namely "Ideal Trade Center" at Mouza- Begunbari, Tejgaon, Dhaka in the name of Esquire Knit Composite Ltd ii) First Charge shall be created with Registrar of Joint Stock Company on the fixed & floating assets & book debts of the company both present & future within 21 days from the date of execution of documentation and certificate to be submitted from RJSC against limited company. iii) Personal Guarantee of all the directors of the company. iv) Personal Guarantee of owners mortgaged properties.

22.00 Finance lease obligation net of current maturity

Amount In BDT	Notes	2026	2025
LankaBangla Finance PLC		16,947,117	16,648,192
Less: Current portion of finance lease obligation-LankaBangla Finance PLC		**16,947,117**	**16,648,192**
		-	-
Net Changes of L' Esquire Lease		10,664,692	9,143,369
		10,664,692	**9,143,369**

23.00 Current portion of finance lease obligation

Amount In BDT	Notes	2026	2025
Finance lease obligation-Lanka Bangla Finance PLC (Current Portion)		16,947,117	16,648,192
Add: Lease Liability of L'Esquire Ltd		6,564,757	6,001,751
		23,511,874	**22,649,943**

Lanka Bangla Finance PLC

Details of the term loan with Lanka Bangla Finance PLC are as under:

Name of the lender	Name of Facilities	Particulars
Lanka Bangla Finance PLC	Short Term	Limit: 1.64 Crore Tenor: 1 Years Pricing: 14.00% p.a.

Collateral: The short-term loan from Lanka Bangla Finance PLC is secured by a lien over a Term Deposit Receipt (TDR) maintained by Mrs. Piara Hossain with Lanka Bangla Finance PLC.

24.00 Short term loan

See accounting policy in Note 3.12

Amount In BDT	Notes	2026	2025
Al Arafa Islamic Bank Ltd	24.01	1,409,473,220	1,384,780,438
Eastern Bank Limited	24.02	243,522,431	334,816,561
United commercial Bank Limited	24.03	836,133,212	482,129,185
Bank Asia limited		-	145,173,565
Alliance Finance		-	288,635,373
South Bangla Agriculture Ltd		-	27,999,365
Shimanto Bank		-	276,453,381
IPDC Finance Limited		-	51,519,521
Lanka Bangla Finance PLC		-	16,648,192
		2,491,128,863	**3,008,155,581**
Add: Short term Loan of L Esquire Ltd		255,282,999	310,556,515
		2,746,411,862	**3,318,712,096**

Anil Salam Idris & Co. Chartered Accountants

24.01 Al Arafa Islamic Bank Ltd

Amount In BDT	Notes	2026	2025
HPSM (Transport) Short Term		194,130,555	-
Loan against WES		470,502,114	-
Loan against EDF		-	707,432,948
Overdraft	24.01.01	744,840,551	677,347,490
		1,409,473,220	**1,384,780,438**

24.01.01 Overdraft

Amount In BDT	Branch	Account Number	Notes	2026	2025
OD- Bai-Muazzal (Gen) MEF	Mohakhali	05480900		744,840,551	677,347,490
				744,840,551	**677,347,490**

24.02 Eastern Bank Limited

Amount In BDT	Notes	2026	2025
Overdraft		30,952,281	30,957,005
Time loan normal		89,770,419	112,794,135
Export cash credit		122,799,731	128,976,256
Loan against EDF		-	62,089,164
		243,522,431	**334,816,561**

Particulars of the above banking facilities are given below:

Bank Name	Facilities	Particulars
Eastern Bank Limited	Back to Back LC (Usance/sight under EDF including acceptance liability)	Limit: 100 Crore Tenor: 180 days Pricing: 0.15% PQ.
	Acceptance (Raw Materials) [Within Line # 1]	Limit: 100 Crore Tenor: 180 days Pricing: 0.15% PQ.
	Sight Letter of Credit-I (Financed through EDF) [Within Line # 1]	Limit: 85 Crore Tenor: 180 days Pricing: 0.15% PQ.
	EDF/FTPF Loan [Within Line # 1]	Limit: 85 Crore Tenor: 180 days Pricing: As per Bangladesh Bank Circular
	Sight Letter of Credit (Machineries)	Limit: 3 Crore Tenor: 360 days Pricing: 0.15% PQ.
	Usance Letter of Credit (Machineries) [Within Line # 2]	Limit: 3 Crore Tenor: 360 days Pricing: 0.15% PQ.
	Acceptance (Machineries) [Within Line # 2]	Limit: 3 Crore Tenor: 360 days Pricing: 0.15% PQ.
	Time Loan OBU/DBU [Within Line # 2]	Limit: 2,70 Crore Tenor: 360 days Pricing: Case to case basis.
	Letter of Guarantee	Limit: 10,000,000 Tenor: Up to 5 years Pricing: 0.20% PQ/ Minimum tk. 2500
	Packing Credit	Limit: 125,000,000
	Pre Shipment Credit	Limit: (125,000,000)
	Overdraft (OD)	Limit: 30,000,000 Tenor: 1 Years Pricing: 12.50% p.a.
	Time Loan [Within Line # 2]	Limit: 2.70 Crore Tenor: 360 days Pricing: 12.50% p.a.
	FDBP	Limit: 10.50 Crore Tenor: 45 days for Sight & 120 days for Deferred Pricing: As per schedule of the bank
	LDBP [Within Line # 7]	Limit: 15.50 Crore Tenor: 45 days for Sight & 120 days for Deferred Pricing: 12.50% p.a.

Anil Salam Idris & Co. Chartered Accountants

Collateral: 1) Registered Mortgage & Registered Power of Attorney on 5.97 bigha (197) decimal land and building thereon (Solely with Eastern Bank Limited), located at Mouza: Jamaldi, P.S. & SRO: Gazaria, District: Munshiganj, owned by Esquire Knit Composite PLC. Registered Mortgage as well as subsequent EBL charge to be created with RJSC for BDT 430.00 Million, which will continue. 2) 1st Registered Mortgage & Registered Power of Attorney on 1.00 bigha (33.25) decimal land and building thereon (Solely with Eastern Bank Limited), located at Mouza: Jamaldi, P.S. & SRO: Gazaria, District: Munshiganj, owned by Esquire Knit Composite PLC. Registered Mortgage as well as subsequent EBL charge to be created with RJSC for BDT 50.00 Million.

24.03 United Commercial Bank Ltd.

Amount In BDT	Branch	Account Number	Notes	2026	2025
Overdraft	Mohakhali	0781749000000347		102,781,520	107,857,150
Time loan normal				250,160,452	301,179,709
Bill discounted liabilities				485,191,240	1,378,100
EDF				-	71,714,227
				838,133,212	**482,129,185**

Particulars of the above banking facilities are given below:

Bank Name	Facilities	Particulars
United Commercial Bank PLC.	Back to Back LC (Usance/sight under EDF including acceptance liability)	Limit: 1,600,000,000 Tenor: 120 days Pricing: 0.25% PQ.
	Letter of Credit(Sight/Usance/UPAS)	Limit: 200,000,000 Tenor: 180 days Pricing: 0.25% PQ.
	Letter of Credit(Sight/Usance/UPAS)-Machinery (Inner of SLC/ULC/UPAS Limit of 20 Crore)	Limit: (50,000,000) Tenor: 360 days Pricing: 0.25% PQ.
	Loan against trust receipt (LTR)	Limit: 50,000,000 Tenor: 120 days Pricing: 0.25% PQ.
	Time Loan (Inner of LTR Limit)	Limit: (40,000,000) Tenor: 360 days Pricing: 0.25% PQ.
	LBPD	Limit: 100,000,000 Tenor: 120 days Pricing: 0.25% PQ.
	Letter of Guarantee	Limit: 50,000,000 Tenor: As per requirement Pricing: 0.25% PQ
	FBPD/OBU Discounting	Limit: 150,000,000 Tenor: 21 days Pricing: 15.00% p.a.
	Time Loan (Inner Limit of FBPD)	Limit: 80,000,000 Tenor: 90 days Pricing: 15.00% p.a.
	Time Loan	Limit: 150,000,000 Tenor: 150 days Pricing: 15.00% p.a.
	Packing Credit (Inner Limit With Time	Limit: (150,000,000) Tenor: 120 days Pricing: 15.00% p.a.
	Overdraft (OD)	Limit: 50,000,000 Tenor: 360 days Pricing: 15.00% p.a.

Collateral: Registered Mortgage of 96.00 decimal Land with 04 storied building (57,400 sft) at Mouza: Jamaldi, P.S. & SRO: Gazaria, District: Munshiganj, owned by Esquire Knit Composite PLC. Pari-passu security sharing with other lenders: AIBL, & EBL) over floating assets of the company. Personal Gurantee of all director of Esquire Knit Composite PLC & Esquire Dyeing Industries Limited except independent directors of Esquire Knit Composite PLC. Corporate gurantee of Esquire Electronics Ltd., Esquire Dyeing Industries Ltd. & Esquire Accessories Ltd. with duly adopted board resolution. Post-dated MICR cheques (mode wise) signed by the authorized signatory of the company.

25.00 Unclaimed Dividend

Account Number	Bank Name	Branch	AGM No	AGM Date	2026	2025
078-130-100-000-06	UCBL	Mohakhali	21th	25-Jan-23	7,086	448,766
078-130-100-000-07	UCBL	Mohakhali	22th	25-Jan-24	682,737	1,167,945
101-120-001-3502	DBBL	Local Office	23th	25-Jan-25	293,473	643,669
101-120-001-3500	DBBL	Local Office	24th	25-Jan-26	524,694	-
					1,507,990	**2,260,380**

Salam Idris & Co. Chartered Accountants

26.00 Accounts payable

See accounting policy in Note 3.10

Amount In BDT	Notes	2026	2025
Import liability and other creditors		955,585,310	796,985,403
A schedule of import liability and other creditors of EKCPLC is given in **Annexure-H.**		-	-
Add: Accounts Payable of L Esquire Ltd		242,543,534	94,121,081
		1,198,128,845	**891,106,484**

27.00 Liabilities for expenses

See accounting policy in Note 3.10

Amount In BDT	Notes	2026	2025
Salary and wages		233,797,619	88,040,116
Gas Bills		58,015,331	56,802,162
Electricity		2,411,284	7,344,199
Telephone bill		77,000	77,000
Central Fund Payable	27.01	-	-
Wasa bill		57,069	56,692
Provision for Income Tax	27.02	156,162,892	149,837,914
Provision for Head office Floors		1,837,169	1,837,169
Financial Interest		100,545,047	21,435,121
TDS on Dividend and Expenses		9,373,242	19,372,141
Audit fees		862,500	1,725,000
Regulatory fees		-	1,759,376
Head office rent		9,400,000	6,088,000
		572,539,152	**354,374,890**
Add: Liabilities for Expenses		23,138,616	71,109,485
		595,677,768	**425,484,375**

27.01 Central Fund Payable

Amount In BDT	Notes	2026	2025
Opening Balance		-	-
Add: Addition during the year		2,667,133	2,778,776
		2,667,133	**2,778,776**
Less: Payment during the year		2,667,133	2,778,776
		-	-

27.02 Provision for Income Tax

See accounting policy in Note 3.13 (i)

Amount In BDT	Notes	2026	2025
Opening balance		149,837,914	331,495,103
Add: Provision made for the year		6,324,978	108,942,842
		156,162,892	**440,437,945**
Less: Adjustment for assessment year-2021-22		-	46,895,541
Less: Adjustment for assessment year-2022-23		-	60,060,658
Less: Adjustment for assessment year-2023-24		-	103,173,620
Less: Adjustment for assessment year-2024-25		-	80,470,202
		156,162,892	**149,837,914**

27.03 Income Tax provision

Export		-	104,827,207
Non operating income		6,324,978	4,115,634
		6,324,978	**108,942,842**
Add: Current tax of L Esquire Ltd		**269,620**	**4,206,960**
		6,594,598	**113,149,802**

Anil Salam Idris & Co. Chartered Accountants

28.00 Sales

See accounting policy in Note 3.14

Amount In BDT	Notes	2026	2025
Export sales		9,335,800,813	10,070,591,111
Add: Export of L Esquire Ltd		2,461,510,325	1,023,873,563
		11,797,311,138	**11,094,464,674**

Disclosure as per Schedule XI, Part II, Para 8 (e) of the Companies Act 1994:

i. The quantity of the company's export of knit garments of EKCPLC in pieces:	34,544,880	45,643,706
ii. Foreign currency earned against export on FOB Basis:		
In USD	75,993,495	83,962,523
In BDT	**9,335,800,813**	**10,070,591,111**

iii. The Company has not earned any foreign exchanges for royalty, know-how, professional fees and consultancy fees.

iv. The value of export for the year ended on 30 June 2026.

29.00 Cost of Goods Sold

Amount In BDT	Notes	2026	2025
Cost of raw materials consumed	29.01	5,072,435,382	4,946,803,740
Cost of direct labor	29.02	2,580,477,852	2,785,997,303
Prime cost		**7,652,913,234**	**7,732,801,043**
Factory overheads	29.03	752,532,399	827,605,100
Cost of Goods put into Process		**8,405,445,632**	**8,560,406,143**
Opening Work -in- process		710,616,073	760,666,075
Closing Work- in- process	29.04	(882,191,430)	(710,616,073)
Cost of Goods Manufactured		**8,233,870,275**	**8,610,456,145**
Opening Finished Goods		195,835,241	186,123,101
Cost of Goods Available for Sale		**8,429,705,516**	**8,796,579,246**
Closing Finished Goods	29.05	(188,412,138)	(195,835,241)
		8,241,293,379	**8,600,744,005**
Add: Cost of Goods Sold of L Esquire Ltd		2,271,154,598	**930,306,171**
		10,512,447,977	**9,531,050,176**

29.01 Raw Materials Consumption of EKCPLC

Yarn	29.1.1	3,414,895,746	3,031,801,833
Dyes	29.1.2	205,393,504	225,186,678
Chemical	29.1.3	333,381,754	397,925,626
Finishing Materials	29.1.4	1,118,764,378	1,291,889,603
		5,072,435,382	**4,946,803,740**

29.1.1 Yarn Consumption

Amount In BDT	Quantity		Notes	2026	2025
	30 June 26	30 June 25			
Opening stock	1,966,397	2,100,338		1,072,343,222	649,033,593
Add: Purchase during the year	6,917,337	7,941,641		3,354,908,545	3,455,111,462
	8,883,734	**10,041,979**		4,427,251,767	4,104,145,055
Less: Closing stock	2,026,514	1,966,397		1,012,356,021	1,072,343,222
	6,857,220	**8,075,582**		**3,414,895,746**	**3,031,801,833**

29.1.2 Dyes Consumption

Amount In BDT	Quantity		Notes	2026	2025
	30 June 26	30 June 25			
Opening stock	217,280	225,237		260,873,160	256,328,990
Add: Purchase during the year	216,736	1,607,268		257,048,699	229,730,848
	434,016	**1,832,505**		**517,921,859**	**486,059,838**
Less: Closing stock	261,850	217,280		312,528,355	260,873,160
	172,166	**1,615,224**		**205,393,504**	**225,186,678**

Anil Salam Idris & Co. Chartered Accountants

29.1.3 Chemical Consumption

Amount In BDT	Quantity 30 June 26	Quantity 30 June 25	Notes	2026	2025
Opening stock	400,284	857,069		272,439,857	235,793,946
Add: Purchase during the year	375,649	3,466,052		257,319,544	434,571,537
	775,933	4,323,121		529,759,401	670,365,483
Less: Closing stock	496,700	400,284		196,377,646	272,439,857
	279,233	3,922,837		333,381,754	397,925,626

29.1.4 Finishing materials Consumption

Amount In BDT	Notes	2026	2025
Opening stock		1,014,395,176	1,192,856,805
Add: Purchase during the year		1,201,061,137	1,113,427,974
		2,215,456,313	2,306,284,779
Less: Closing stock		1,096,691,935	1,014,395,176
		1,118,764,378	1,291,889,603

Disclosure as per requirement of Schedule XI, Part II, Para 8

Raw Materials, Spare Parts, Packing Materials and Capital Machinery

Items	Notes	Purchase Import	Purchase Local (BBLC)
Yarn		2,579,002,310	775,906,235
Dyes & Chemical		495,103,558	19,264,685
Packing Materials		415,747,193	282,290,944
Accessories		126,635,076	376,387,925
Store & Spare-Parts		48,281,329	1,590,973
		3,664,769,466	1,455,440,761

29.02 Cost of direct labor

Amount In BDT	Notes	2026	2025
Workers wages		1,594,445,557	1,770,658,925
Workers overtime		394,980,701	425,326,344
Daily labor		8,331,343	5,255,514
Salary		506,826,719	505,068,312
Festival bonus and Provident Fund		75,893,532	79,688,209
		2,580,477,852	2,785,997,303

29.03 Factory overheads

Amount In BDT	Notes	2026	2025
Gas and electricity		386,874,175	447,985,868
Insurance premium		5,747,645	5,664,492
Tiffin expenses for workers		9,849,436	10,005,465
Spare Parts Consumption		103,249,831	114,722,035
Vehicle running (Oil and fuel)		11,675,456	13,245,848
Local conveyance		4,981,558	2,747,083
Telephone & Mobile bills		-	2,443,970
Depreciation		230,154,297	230,790,339
		752,532,399	827,605,100

Salam Idris & Co. Chartered Accountants

29.04 Work in Process

Amount In BDT	Quantity 30 June 26	Quantity 30 June 25	Notes	2026	2025
Knitting (kg)	634,106	1,134,106		242,281,855	153,263,004
Finished Fabric (kg)	513,613	693,612		285,006,280	248,623,473
Cutting (Pcs)	556,392	2,865,177		84,760,932	163,811,597
Embroidery (Pcs)	571,019	627,137		1,048,632	1,183,272
Printing (Pcs)	401,393	413,713		14,737,891	15,558,931
Sewing (Pcs)	1,165,698	1,684,424		254,355,840	128,175,795
				882,191,430	**710,616,073**

A detail of cost of materials consumed of EKCPLC is given in **Annexure-C.**

29.05 Finished Goods

Amount In BDT	Quantity 30 June 26	Quantity 30 June 25	Notes	2026	2025
Opening stock	575,986	566,507		195,835,241	186,123,101
Add: Production during the year	34,488,077	45,653,185		8,233,870,275	8,610,456,145
	35,064,063	**46,219,692**		**8,429,705,516**	**8,796,579,246**
Less: Delivered during the year	34,544,880	45,643,706		8,241,293,379	8,600,744,005
Closing stock	**519,183**	**575,986**		**188,412,138**	**195,835,241**

A detail of cost of materials consumed of EKCPLC is given in **Annexure-C.**

30.00 Operating expenses

Amount In BDT	Notes	2026	2025
Office & administrative expenses	30.01	258,997,968	257,109,324
Selling & distribution expenses	30.02	352,286,740	399,383,459
		611,284,708	**656,492,783**
Add: Admin and selling expenses of L Esquire Ltd		154,043,748	59,541,462
		765,328,456	**716,034,245**

30.01 Office & administrative expenses

Amount In BDT	Notes	2026	2025
Salary & allowances		168,258,455	161,635,029
Vehicle maintenance		-	1,161,501
Vehicle running expenses		7,156,000	7,878,518
Entertainment		1,567,244	1,276,513
Insurance premium		-	466,249
Printing expenses		-	1,114,811
Stationery expenses		1,545,181	-
Telephone, mobile & internet		2,785,616	3,671,667
Floor rent		3,312,000	3,044,000
Travelling & conveyance		776,333	3,410,789
Bank charges		40,237,609	27,391,754
License, renewal & registration		2,690,644	4,739,965
Utility expenses		3,493,247	3,182,057
Audit fees		862,500	862,500
Scrutinizer fees		30,000	30,000
Exchange loss/(gain)		1,242,981	(1,036,640)
Depreciation		23,880,824	36,896,277
Miscellaneous expenses(AGM expenses)		1,159,335	1,384,335
		258,997,968	**257,109,324**

30.02 Selling & distribution expenses

Amount In BDT	Notes	2026	2025
Inspection & certificate issue expenses		33,193,184	9,973,505
Export permission		1,002,232	3,518,849
Foreign Travel for marketing		13,350,016	6,858,814
Sample and courier expenses		2,190,623	56,330,210
Bank charges on export proceeds		201,929,029	204,132,405
Freight charges on export		28,440,537	63,250,661
C&F expenses on export		24,173,789	24,923,816
Carriage outward on export(Transportation)		48,007,331	30,395,199
		352,286,740	**399,383,459**

Anil Salam Idris & Co. Chartered Accountants

31.00 Financial expenses

See accounting policy in Note 3.15

Amount In BDT	Notes	2026	2025
Interest on Short term loan		394,028,012	340,353,596
Interest on Long term loan		476,674,245	309,122,342
		870,702,257	**649,475,938**
Add: Financial expenses of L Esquire Ltd		**39,125,207**	**45,767,453**
		909,827,464	**695,243,391**

32.00 Non operating income

See accounting policy in Note 3.22

Amount In BDT	Notes	2026	2025
FDR Interest		11,948,422	9,081,241
Dividend on unit fund-ICL		1,400,000	-
Rental income		14,762,592	7,381,296
		28,111,014	**16,462,537**
Add: Other Income of L Esquire Ltd		169,775	152,141
		28,280,789	**16,614,678**

Salam Idris & Co. Chartered Accountants

33.00 Net Asset Value (NAV) Per Share

Amount In BDT	Notes	2026	2025
Total Assets		18,250,368,932	17,160,669,454
Total Liabilities		(9,898,484,319)	(8,378,987,941)
Net Asset Value (NAV) (A)		8,351,884,614	8,781,681,513
Revaluation reserve		(3,739,289,135)	(3,739,289,135)
Net Asset Value (NAV) without revaluation reserve (B)		4,612,595,479	5,042,392,378
Weighted Average Number of shares (C)		134,895,833	134,895,833
Net Asset Value (NAV) per share with revaluation reserve (A÷C)		**61.91**	**65.10**
Net Asset Value (NAV) per share without revaluation reserve (B÷C)		**34.19**	**37.38**

NAV with revaluation has increased due to the receivable decrease; NAV without revaluation has also decreased due to the receivable decrease.

33.01 Earnings Per Share (EPS)

Amount In BDT	Notes	2026	2025
Profit/(Loss) attributable to the Owners of the Company (Taka)		(361,832,949)	59,731,704
Weighted Average Number of shares		134,895,833	134,895,833
Earnings Per Share (Taka)		**(2.68)**	**0.44**

EPS has increased due to an increase in net profit, as well as increase in revenue compared to last year.

34.00 Net Operating Cash Flow Per Share (NOCFPS)

Amount In BDT	Notes	2026	2025
Net operating cash flows		(1,188,784,025)	231,702,008
Weighted Average Number of shares		134,895,833	134,895,833
Net operating cash flows per shares		**(8.81)**	**1.72**

NOCFPS has increased due to an increase in revenue collection and net profit.

Calculation of Weighted Average Number of shares

Particulars	Formula	No of shares	No of shares
Allotment of Existing shares	100000000/365*365	100,000,000	100,000,000
Allotment of new shares	34895833/365*365	34,895,833	34,895,833
Allotment date: February 07,2019			
Weighted Average Number of shares		**134,895,833**	**134,895,833**

35.00 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	(361,856,242)	59,731,704
Adjustment for non-cash items:		
Depreciation	285,255,048	291,176,724
Deferred Tax Adjustment	(9,417,460)	(6,908,741)
Changes in Working Capital:		
(Increase)/decrease in Inventory	(1,419,786,150)	(333,175,551)
(Increase)/decrease in Accounts receivable	220,617,125	(70,571,185)
(Increase)/decrease in Advance deposit and Payments	(380,658,357)	66,837,658
Increase/(decrease) in Accounts payable	307,022,361	326,813,860
Increase/(decrease) in liabilities for expenses	170,039,650	(102,202,459)
Net cash flow from operating activities	**(1,188,784,025)**	**231,702,008**

Anil Salam Idris & Co. Chartered Accountants

36.00 Related party disclosures

i) Related party transactions

Name	Nature of relationship	Nature of Transaction	Opening Balance	Addition	Adjustment	Outstanding as on 30.06.2026 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	78,824,000	128,833,904	207,657,904	-
Esquire Electronics Limited	Common Management	Purchase	-	1,265,000	1,265,000	-
Esquire Dyeing Industries Limited	Common Management	Purchase	29,944,688	125,708,292	151,046,105	4,606,875
Esquire Testing Services (BD) Limited	Common Management	Fabric testing fees	-	228,838,202	228,838,202	-
L'Esquire Ltd	Common Management	Advance	(2,093,504,124)	-	1,200,000,000	(3,293,504,124)
Esquire Plastic Ltd	Common Management	Purchase	-	385,396	385,396	-
			(1,984,735,436)	485,030,794	1,789,192,607	(3,288,897,250)

ii) Particulars of Directors of Esquire Knit Composite PLC as at 30 June 2026

Name of Directors	BOD of Esquire Knit Composite PLC	Entities where they have interests
Md. Ehsanul Habib	Managing Director	Esquire Knit Composite PLC
		Esquire Dyeing Industries Limited
		Esquire Electronics Limited
		Esquire Testing Services (BD) Limited
		Esquire Accessories Limited
		Esquire Plastics Limited
		Alpha Plastic & Packaging Limited
		Esquire Customer Care Limited
		Esquire Chemical Industries Limited
		Shah Garments International Limited
		Meghna Plastic Industries (Pvt) Limited
		New Dhaka Ceramic Industries (Pvt.) Limited
		Synthia Multi-Fibre Limited
		MMH Textiles Limited
		Esquire Sourcing Limited
		Sharp Media Limited
		Bangladesh German University
		Best Life Insurance Company Limited
		Thakral Information Systems (Pvt.) Limited
		Trust Solution Private Limited
		Thakral One Private Ltd
		T.M Chemical Limited
		Olive Tree Foods Limited
		Esquire Travels Ltd.
		Securex (Pvt) Ltd.
		L'Esquire Ltd
		Esquire Heavy Industries Ltd.
Md. Mofazzal Hossain	Chairman	Esquire Knit Composite PLC
		Esquire Dyeing Industries Limited
		Esquire Electronics Limited
		Esquire Testing Services (BD) Limited
		Esquire Accessories Limited
		Esquire Plastics Limited
		Esquire Customer Care Limited
		L'Esquire Ltd
		Esquire Chemical Industries Limited
		Shah Garments International Limited

Anis Salam Idris & Co. Chartered Accountants

Name of Directors	BOD of Esquire Knit Composite PLC	Entities where they have interests
Md. Mofazzal Hossain	Chairman	Meghna Plastic Industries (Pvt) Limited
		New Dhaka Ceramic Industries (Pvt.) Limited
		Synthia Multi-Fibre Limited
		MMH Textiles Limited
		Sharp Media Limited
		Thakral Information Systems (Pvt.) Limited
		Trust Solution Private Limited
		Thakral One Private Ltd
		Esquire Travels Ltd.
Mrs. Piara Begum	Director	Esquire Knit Composite PLC
		Esquire Dyeing Industries Limited
		Esquire Electronics Limited
		Esquire Accessories Limited
Arifur Rahman	Director	Esquire Knit Composite PLC
		Esquire Dyeing Industries Limited
		Esquire Electronics Limited
		Esquire Testing Services (BD) Limited
		Esquire Accessories Limited
		Esquire Plastics Limited
		Alpha Packaging Limited
		Esquire Customer Care Limited
		L'Esquire Ltd
		Esquire Chemical Industries Limited
		Shah Garments International Limited
	Director	Meghna Plastic Industries (Pvt) Limited
		New Dhaka Ceramic Industries (Pvt.) Limited
		Synthia Multi-Fibre Limited
		MMH Textiles Limited
		Esquire Sourcing Limited
		Sharp Media Limited
		Trust Solution Private Limited
		Esquire Travels Ltd.
Md. Muddasar Hossain	Director	Esquire Knit Composite PLC
		Esquire Dyeing Industries Limited
		L'Esquire Ltd
		Esquire Electronics Limited
		Esquire Testing Services (BD) Limited
		Esquire Accessories Limited
		Esquire Plastic Limited
		Esquire Chemical Industries Limited
		Meghna Plastic Industries (Pvt) Limited
		New Dhaka Ceramic Industries (Pvt.) Limited
		Synthia Multi-Fibre Limited
		MMH Textiles Limited
		Esquire Customer Care Limited
		Esquire Travels Ltd.

37.00 Capital expenditure commitment

Details of capital expenditure commitment as of 30 June 2026 are as under:

Particulars	Total Cost value estimated	Paid till 30 June 2026	to be paid
Kunchpur	300,000,000	200,704,514	99,295,486
	300,000,000	**200,704,514**	**99,295,486**

38.00 Disclosure as per Schedule XI, Part II, Para 3 of the Companies Act 1994

Amount in BDT	Notes	2026	2025
Factory:			
Textile and Apparels:			
Number of full-time employee (Officers & Staff)		878	985
Number of full-time employee (Workers)		5,398	5,485
Head Office:			
Number of full-time employee (Officers & Staff)		162	165
Number of full-time employee (Workers)		-	-

All the aforesaid employees engaged by the Company for the whole year or part there of individually received a total salary of Tk. 142,350 or above.

Salam Idris & Co. Chartered Accountants

39.00 Disclosure as per Schedule XI, Part II, Para 4 of the Companies Act 1994

Amount In BDT	Notes	2026	2025
Managing Director's remuneration and benefit	39.01	6,000,000	6,000,000
Other Directors' salary and benefit	39.02	-	12,000,000
Other key management personnels'	39.03	37,995,319	37,995,319
		43,995,319	**55,995,319**

39.01 Managing Director's remuneration and benefit

Amount In BDT	Notes	2026	2025
Remuneration		6,000,000	6,000,000
		6,000,000	**6,000,000**

39.02 Other Directors' salary and benefit

Amount In BDT	Notes	2026	2025
Salary		-	12,000,000
		-	**12,000,000**

39.03 Other key management personnels' salary and benefit

Amount In BDT	Notes	2026	2025
Salary		31,951,685	31,951,685
Allowance		590,274	590,274
Bonus		3,530,615	3,530,615
Provident fund		1,922,745	1,922,745
		37,995,319	**37,995,319**

Board Meeting attendance fees have been provided to the directors of the company for the year.
The Directors of the company did not take any benefit from the company other than the remuneration and -

a. Expense reimbursed to the managing agent –	Nil
b. Commission or other remuneration payable separately to a managing agent or his associate –	Nil
c. Commission received or receivable by the managing agent or his associate as selling or buying agent of other	Nil
d. The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year -	Nil
e. Any other perquisites or benefit in cash or in kind stating –	Nil
f. Other allowances and commission including guarantee commission -	Nil
1) Pensions	
2) Gratuities	
3) Payment from Provident Fund	
4) Compensation for loss of office	
5) Consideration in connection with retirement from office	

40.00 Disclosure as per Schedule XI, Part II, Para 7of the Companies Act 1994

Amount In BDT	Notes	2026	2025
Particulars			
Textiles:			
Installed Capacity (Kg)		12,775,000	12,775,000
Actual Production (Kg)		5,461,916	8,400,364
Utilization		42.75%	65.76%
Apparels:			
Installed Capacity (Pcs)		49,920,000	49,920,000
Actual Production (Pcs)		34,488,077	45,653,185
Utilization		69.09%	91.45%

41.00 Transaction in foreign currency

Amount In BDT	Notes	2026	2025
C & F value of import			
Finishing Materials		9,106,751	12,073,735
Yarn		27,308,983	32,290,761
Dyes & Chemicals		4,186,962	6,208,434
Capital Machinery		251,516	25,263
		40,854,211	**50,598,193**
FOB Value of Export (USD)		**75,993,495**	**83,962,523**

42.00 Financial risk management

The management of the company has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies have been established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. The company has exposure to the following risks from its use of financial instruments.

*Credit Risk
*Interest Rate Risk
*Currency Risk
*Liquidity/funding risk
*Market risk

42.01 Credit risk

Credit risk is the risk of a financial loss to the company if a client or counterparty to a financial instrument falls to meet its contractual obligations, and arises principally from the company's receivables.

As the company is involved in 100% export oriented business, all the sales are made against Letter of Credit (L/C). L/Cs provide guarantee against credit sales and minimise the credit risk to an acceptable level. Bills receivable arises due to the time difference between submission of bills to the bank for collection of proceeds and actual realisation of the proceeds.

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

Accounts receivables	9.00	1,635,899,853	1,805,961,079
Advance, deposit and prepayments	11.00	366,725,197	248,325,350
Cash & Bank Balances	13.00	181,479,305	78,037,020
		2,184,104,355	**2,132,323,449**

The maximum exposure to credit risk for trade and other receivables as at the statement of financial position date by geographic regions was:

Domestic	2,545,937,304	2,044,417,028
Foreign	(361,832,949)	(324,978,960)
	2,184,104,355	**2,132,323,449**

42.02 Liquidity risk

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they falls due. The company's approach to managing liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.

The following are the contractual maturities of financial liabilities of the company:

As on 30 June 2026

	Contractual cash flows (Taka)	1 year or less Taka	More than 1 year Taka
Long term loan	5,058,866,976	-	5,058,866,976
Finance Lease obligation	34,176,566	-	34,176,566
Short term loan	2,746,411,862	1,647,847,117	1,098,564,745
Provision for income tax	156,162,892	156,162,892	-
Liabilities for expenses	416,376,261	416,376,261	-
Accounts payable	1,198,128,845	1,198,128,845	-
	9,610,123,401	**3,418,515,114**	**6,191,608,286**

As on 30 June 2025

	Contractual cash flows (Taka)	1 year or less Taka	More than 1 year Taka
Long term loan	3,436,499,521	-	3,436,499,521
Finance Lease obligation	31,793,312	-	31,793,312
Short term loan	3,318,712,096	1,991,227,257	1,327,484,838
Provision for income tax	149,837,914	149,837,914	-
Liabilities for expenses	204,536,976	204,536,976	-
Accounts payable	891,106,484	891,106,484	-
	8,032,486,302	**3,236,708,631**	**4,795,777,672**

Salam Idris & Co. Chartered Accountants

42.03 Market risk

Market risk is the risk that any change in market prices, such as foreign exchange rates and interest rates will affect the company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

In the past, in some occasion large buyers of different RMG exporters has decided to withdraw business, or has become bankrupt or were subject to regulatory injunction from importing from Bangladesh, creating a strong impact on the exporter. For EKCPLC single buyer concentration is not a major issue and they have longstanding relationship with overseas buyers. All of them regard EKCPLC as their global partners and the relationship can only be disrupted if EKCPLC fails to perform its commitments. Also, because of its dominant position in the export market it is always sought after by many buyers.

42.04 Currency risk

The company is exposed to currency risk on receiving of sales proceeds and payments made for raw materials purchase as well. Maximum of the company's foreign currency transactions are denominated in USD.

i) Exposure to currency risk
The company's exposure to foreign currency risk was as follows based on notional amounts:

	2026 USD	2025 USD
Foreign currency denominated assets		
Accounts Receivable	10,209,285	13,201,494
FBPAR A/C with DBBL-in USD(78)3	-	-
FBPAR A/C with Dutch Bangla Bank Limited (USD)	514	514
FBPAR A/C with Dutch Bangla Bank Limited (Euro)	-	-
Margin A/C with Eastern Bank Limited (USD)	247,681	247,681
Margin A/C with Eastern Bank Limited (Euro)	-	-
Dutch Bangla Bank Limited FCAD (USD account)	-	-
Dutch Bangla Bank Limited FCAD (Euro account)	-	-
DBBL FCAD-in Dollar	281	281
Eastern Bank Limited (USD account)	-	-
	10,457,760	**13,449,970**
Foreign currency denominated liabilities		
AIBL-EDF	(5,846,553)	(5,846,553)
EBL-EDF	-	(513,134)
UCBL-EDF	-	(592,680)
IFC Loan	(10,161,786)	(10,167,786)
Accounts Payable	(7,778,472)	(6,142,655)
	(23,786,811)	**(23,262,808)**
Net exposure	**(13,329,051)**	**(9,812,838)**

	2026 Taka	2025 Taka
The following rate has been applied:		
Taka/USD	122.85	121.00
Taka/EURO	140.34	125.00

42.05 Business Risk

Managing Compliance – Currently RMG buyers specially the large buyers are very demanding and constantly tightening the compliance criteria. EKCPLC has been in the forefront of compliance among the RMG exporters in the county. They have compliant plants with effluent water treatment facility, childcare facility, adequate ventilation, spacious infrastructure lay out, etc. Till now they were able to meet all the compliance challenge in their 30 year plus business experience and is likely to do so in the coming years. EKCPLC mitigates compliance risk since it is WRAP certified and passed other audits from Department of Environment (DOE) and overseas buyers.

Achievement of sales volume – Historically, EKCPLC has been successful to achieve its sales target after expansion as most of its expansions are planned after receiving order indications from its buyers.

42.06 Interest Rate Risk

EKCPLC is enjoying banks finance in the form of working capital as well as term loan. As a bank fund borrower, the entity has to pay a significant amount of loan interests and charges. Bangladesh Bank has moved to remove the interest rate ceiling on lending in the wake of a massive liquidity crisis in the financial market letting the price to be determined by functioning of demand-supply interaction. This measure may invite interest rate instability, which may create volatility in the profitability of business like EKCPLC. It is the company risk of gain or losses on assets and liabilities due to changes in interest rates.



	2026 Taka	2025 Taka
Exposure of Interest Rate Risk		
Fixed Rate Bearing		
Term Loan	5,093,043,541	3,468,292,833
Short Term Loan	2,746,411,862	3,318,712,096

42.07 Operation Risk

Technology is a continuous process of development. Innovation of new and cost effective technology may obsolete existing technology, which may cause negative impact on the business. The project is equipped with good machineries and technology to cope with the modern textile world. The management both in head office and production premises seem to be competent and maintain the standard level of quality and to run the operations effectively. However, in order to reduce the operational risk, the company is yet to ensure an external control mechanism. The company has minimum exposure to operational risk.

42.08 Raw Material Supply Risk

The company receives yarn, dyes & chemicals both from local as well as foreign suppliers. Import based supplies are likely to be affected by any uncontrollable event or country risk to transaction or political barrier. Since inception the company did not face any such uncontrollable events so far because of maintaining good supply chain relationship with the suppliers of raw materials and in exceptional cases, it is confident to make alternative arrangement at shorter notice.

42.09 Exchange Rate Risk

Exchange rate risk arises from currency fluctuation in international trade. If Bangladeshi Taka is devalued and/or foreign currency revalued than the price of imported raw materials will go up which will decrease the overall profit margin. As the company is dependent upon the import for yarn, dyes, chemicals & accessories and in future it will be the same, volatility of exchange rate will have an impact on profitability of the company. For last couple of years, Bangladeshi Taka found carrying floated value and expected to follow the same which expose the company to significant exchange rate risk.

42.10 Power Generation Risk

The industrial bases of Bangladesh are mainly aided by natural gas-driven power generation which causes disruption occasionally and the weaving industry is not an exception. Smooth availability of gas will ensure the maximum functioning of the machineries. EKCPLC uses natural gas to produce power from captive power plant. Currently a circular from government has emerged to arrange alternate of gas due to recent acute gas crisis. The company is connected with 15 PSI gas line and currently does not any problem of gas pressure. So other things being constant, EKCPLC does not foresee significant risk for power generation.

43.00 Date of Authorisation

The Board of directors has authorised these financial statements for issue on 28 October 2026.

44.00 Event After Reporting Period

The Board of Director of the company had approved the financial statements as on 28 October 2026 and recommended 2% cash dividend for the year ended 30 June 2026.

Except the fact stated above, there is no material events after the reporting date that are not adjusting events came to management attention which may be needful for the stakeholders.

Chairman | Managing Director | Director | Company Secretary | Chief Financial Officer

Anil Salam Idris & Co. Chartered Accountants

Annexure-A

Notes to the financial statements (continued)

Schedule of Property, Plant and Equipment of EKCPLC

Name of the assets	Cost			Rate (%)	Depreciation			Written Down Value as at 30 June 2026
	Balance as at 01 July 2025	Addition During the year	Balance as at 30 June 2026		Balance as at 01 July 2025	Charges for the year	Balance as at 30 June 2026	
a. Freehold assets								
Land & Land development	123,453,152	-	123,453,152	-	-	-	-	123,453,152
Building	1,222,820,029		1,222,820,029	5%	782,812,636	61,141,001	843,953,637	378,866,392
Plant & Machinery	3,823,495,053	30,898,795	3,854,393,848	7%	2,358,315,334	169,013,296	2,527,328,630	1,327,065,218
Furniture and Office Equipment	312,374,889	3,293,800	315,668,689	10%	291,039,867	20,636,749	311,676,616	3,992,073
Motor Vehicle	28,894,445	-	28,894,445	13%	28,894,445	-	28,894,445	-
Software & IT	32,440,757	-	32,440,757	10%	23,708,327	3,244,076	26,952,403	5,488,354
Sub-Total	**5,543,478,324**	**34,192,595**	**5,577,670,919**		**3,484,770,609**	**254,035,122**	**3,738,805,731**	**1,838,865,189**
b. Revalued assets								
Land & Land Development	3,895,092,849		3,895,092,849	-	-	-	-	3,895,092,849
Sub-Total	**3,895,092,849**	**-**	**3,895,092,849**		**-**	**-**	**-**	**3,895,092,849**
c. Leasehold assets								
Motor Vehicle	99,420,368		99,420,368	13%	99,420,368	-	99,420,368	-
Sub-Total	**99,420,368**	**-**	**99,420,368**		**99,420,368**	**-**	**99,420,368**	**-**
Grand total as at 30 June 2026	**9,537,991,541**	**34,192,595**	**9,572,184,136**		**3,584,190,977**	**254,035,122**	**3,838,226,098**	**5,733,958,039**
Grand total as at 30 June 2025	**9,533,087,741**	**4,903,800**	**9,537,991,541**		**3,316,504,361**	**267,686,616**	**3,584,190,977**	**5,953,800,565**

Break-up of Land and Land Development:

Land acquisition cost	83,297,266
Land development cost	40,155,886
	123,453,152

Allocation of depreciation:

Factory overhead	230,154,297
Office & Administrative Expenses	23,880,824
	254,035,122

Note: Land and land development has been revalued on 20 July 2020 by an independent valuer

i) Name of Valuer : Masih Muhith Haque & Co. Chartered Accountants

ii) Valuation method : Estimated Net Realizable Value Method (the market approach).

iii) Date of Capitalization: Revaluation surplus capitalized on 20 July 2020

Ali Salam Idris & Co. Chartered Accountants

Notes to the financial statements (continued)

Esquire Knit Composite PLC

Capital work-in-progress:

Particulars	Total Cost Value Estimated	Cost incurred
ETP, ETP Building-Kunchpur	300,000,000	200,704,514
Total	**300,000,000**	**200,704,514**



Esquire Knit Composite PLC
Store Ledger Summary
As at 30 June 2026

SL No	Particulars	Opening		Purchase		Issue/Consumption		Closing Balance	
		Qty	BDT	Qty	BDT	Qty	BDT	Qty	BDT
Raw material									
1	Yarn	1,966,397	1,072,343,222	6,917,337	3,354,908,545	6,857,220	3,414,895,746	2,026,514	1,012,356,021
2	Dyes	217,280	260,873,160	216,736	257,048,699	172,166	205,393,504	261,850	312,528,355
3	Chemical	400,284	272,439,857	375,649	257,319,544	279,233	333,381,754	496,700	196,377,647
Finishing Materials									
4	Packing materials	-	151,211,280	-	698,038,137	-	208,144,509	-	641,104,908
5	Accessories	-	715,685,387	-	278,356,994	-	760,712,951	-	233,329,430
6	Sewing Thread	-	147,498,509	-	58,588,268	-	48,528,269	-	157,558,508
7	Printing & Embroidery materials	-	-	-	166,077,739	-	101,378,649	-	64,699,090
WIP and Finished Goods									
8	Work in Process	-	710,616,073	-	-	-	-	-	882,191,430
9	Finished goods	575,986	195,835,241	34,488,077	8,233,870,276	34,544,880	8,241,293,379	519,183	188,412,138
10	Materials in transit	-	214,970,588		-	-	-	-	206,820,025
Sub-Total		**3,159,948**	**3,741,473,317**	**41,997,799**	**5,070,337,925**	**41,853,499**	**13,313,728,761**		**3,895,377,551**
Factory overhead (Repair and Maintenance)									
1	Spare parts & consumable items	-	178,904,377	-	49,872,302	-	103,249,831	-	125,526,847
Sub-Total		-	**178,904,377**	-	**49,872,302**	-	**103,249,831**	-	**125,526,847**
Grand Total		**3,159,948**	**3,920,377,694**	**41,997,799**	**5,120,210,227**	**41,853,499**	**13,416,978,592**	-	**4,020,904,399**

Hafiz Salam Idris & Co. Chartered Accountants

quire Knit Composite PLC
re Parts Items
30 June 2026

Items	Unit	30 June 2026		30 June 2025	
		Qty	Amount	Qty	Amount
ir Conditioner	BOTTLE	1	45,758	2	91,517
r Conditioner	PCS	10	78,832	11	86,715
t Conditioner	SET	3	368,562	5	614,270
ll Bearing	PCS	587	183,618	2,958	925,286
ing Belt	MTR	75	8,948	85	10,141
ng Belt	PCS	752	525,127	965	673,866
ed Belt	PCS	256	430,217	452	759,603
	PCS	2,687	664,337	3,565	881,338
on (All)	KG	5	941	8	1,505
on (All)	LBS	548	650,892	735	873,002
n (All)	PCS	3,657	184,333	4,577	230,727
(All)	SET	9	4,913	20	10,919
ife M/C	SET	14	2,941	21	4,411
M/C (Cutting)	PCS	4,258	450,284	6,536	691,199
ding Machine 590	PCS	16	1,653	22	2,273
9 M/C	PCS	145	302,577	202	420,820
/C	PCS	3,854	5,195,410	5,288	7,128,665
M/C (Brio 100)	PCS	254	365,073	377	541,397
/C	BOX	925	354,884	1,228	471,045
/C	PCS	758	486,185	1,559	1,000,052
	PCS	657	1,202,900	1,130	2,068,299
	PAIR	5	15,510	9	27,918
ubular Emb M/C	PCS	657	154,223	1,278	300,052
M/C	PCS	29	135,844	52	243,582
	MTR	9	4,597	21	10,727
	PCS	4,258	417,218	6,224	609,847
	SET	5	1,249	9	2,248
	PCS	625	55,359	1,228	108,799
	PCS	1,576	78,280	4,073	202,286
C	PCS	15	1,178	41	3,199
Machine	PCS	6	167,418	12	328,221
achine	PCS	587	168,030	701	200,582
	PCS	4	23,253	8	48,372
M/C	PCS	5	234,978	11	518,823
ng M/C	FEET	86	18,695	136	29,621
ng M/C	PCS	145	579,972	203	811,524
g M/C	ROLL	5	58,180	22	257,020
g M/C	SET	2	122	8	506
	PCS	29	19,746	86	58,807
	SET	49	26,125	79	42,373
/C	PCS	18	400,374	23	500,850
	MTR	325	92,315	707	200,844
ng) M/C	MTR	56	16,846	126	37,887
g) M/C	PCS	2	2,327	9	10,513
	PCS	11	161	40	591
	SET	3	111	16	591
	PCS	7	6,805	34	32,599
	PCS	957	330,385	1,295	447,129
	FEET	54	845	121	1,895
	PCS	49	46,806	170	162,503

SL. No.	Items	Unit	30 June 2026		30 June 2025	
			Qty	Amount	Qty	Amount
51	Sclavos M/C	PCS	458	94,895	1,186	245,649
52	Sclavos M/C	SET	42	7,729	124	22,818
53	Slitting M/C	FEET	65	25,903	124	49,559
54	Slitting M/C	MTR	38	4,771,099	68	8,537,756
55	Slitting M/C	PCS	248	2,068,321	308	2,572,227
56	Slitting M/C	SET	78	141,274	114	206,052
57	Smartex M/C	FEET	67	2,852	131	5,561
58	Smartex M/C	PCS	98	40,277	174	71,362
59	Soft Flow Dyeing M/C	PCS	105	110,176	116	121,901
60	Soft Flow Dyeing M/C	SET	109	17,404	114	18,165
61	Stenter M/C	COIL	89	13,963	109	17,092
62	Stenter M/C	FEET	95	6,273	171	11,305
63	Stenter M/C	MTR	627	128,713	912	187,129
64	Stenter M/C	PCS	1,308	360,407	2,130	587,016
65	Tube Tex M/C	FEET	248	59,693	355	85,460
66	Tube Tex M/C	PCS	149	2,330,789	244	3,814,464
67	Tube Tex M/C	SET	111	113,005	116	118,273
68	Ultra Soft M/C	PCS	121	36,345	133	39,961
69	Washing M/C	PCS	95	54,457	111	63,832
70	Bartack M/C	PCS	109	391	115	411
71	Bartack M/C	SET	154	4,490	113	3,281
72	Button Hole & Stitch M/C	PCS	958	159,054	1,538	255,323
73	Button Hole & Stitch M/C	SET	65	13,039	119	23,789
74	Common (Garments)	PCS	985	192,951	1,241	243,032
75	Common (Garments)	POT	76	2,132	109	3,057
76	Feet of the Arm M/C	PCS	64	532	111	923
77	Feet of the Arm M/C	SET	75	6,842	115	10,523
78	Finishing Section	PCS	649	117,322	748	135,170
79	Finishing Section	SET	101	94	119	111
80	Flat Lock M/C	PCS	2,184	270,574	3,574	442,813
81	Flat Lock M/C	SET	139	48,709	179	62,661
82	Flat Seamer M/C	PCS	145	9,807	150	10,139
83	Fusing M/C	PCS	89	22,062	111	27,548
84	Kancai M/C	PCS	99	4,598	119	5,507
85	Kancai M/C	SET	67	26,071	105	41,031
86	Needle (Garments)	PCS	108	160	138	205
87	Needle (Garments)	PKT	648	30,067	10,050	466,310
88	Over Lock M/C	PCS	1,067	180,726	1,383	234,279
89	Over Lock M/C	SET	150	46,421	143	44,154
90	Pattern Cutting M/C	PCS	103	7,588	113	8,291
91	Plain M/C	PCS	4,587	235,014	5,055	258,994
92	Plain M/C	SET	198	72,079	208	75,620
93	Rib Cutter M/C	PCS	1,111	108,461	2,111	206,078
94	Rib Cutter M/C	SET	198	102,487	259	133,881
95	Snap Button M/C	PCS	57	21,922	107	40,973
96	Snap Button M/C	SET	62	15,996	112	-
97	8 Needles Cord Knitting Machin	PCS	112	39,995	112	-
98	Fukuhara M/C	PCS	1,035	1,149,105	1,136	1,260,820
99	Jack	PCS	758	51,164	2,424	163,594
100	Mayer & Cie M/C	BOX	109	153	119	167
101	Mayer & Cie M/C	PCS	654	163,583	2,542	635,828
102	Mayer & Cie M/C	PKT	41	465	101	1,150
103	Mayer & Cie M/C	SET	37	4,752	107	13,712
104	Needle (Knitting)	PCS	15,687	65,184	135,107	561,407
105	Orizo M/C	FEET	154	80,850	-	-
106	Orizo M/C	PCS	18	654,053	20	732,403

Anil Salam Idris & Co. Chartered Accountants

SL. No.	Items	Unit	30 June 2026		30 June 2025	
			Qty	Amount	Qty	Amount
107	Orizo M/C	SET	254	55,002	383	82,827
108	Pailung M/C	PCS	7	1,876	9	2,319
109	Re-winder M/C	PCS	937	105,150	1,035	116,131
110	Santoni Machine	PCS	87	168,006	121	233,014
111	Shima Shiki M/C	LTR	98	29,370	108	32,344
112	Shima Shiki M/C	PCS	101	459,153	201	911,985
113	Shima Shiki M/C	SET	987	21,817	1,998	44,165
114	Sinker	PCS	49	471,203	99	948,647
115	Stoll M/C	KG	2,570	66,793	4,388	114,032
116	Stoll M/C	LTR	91	168,194	106	195,269
117	Stoll M/C	SET	67	11,387	212	36,050
118	Photo Copier	PCS	31	39,619	91	116,317
119	Injection Moulding M/C SA-3	PCS	59	78,174	89	117,458
120	Label Cutting(Hy-2080) M/C	PCS	64	73,464	113	129,784
121	Label Printer(PT-6/2) M/C	PCS	98	283,646	109	314,416
122	Thermal Printer(SP4011-R) M/C	PCS	12	6,309	121	63,499
123	Alpha-8 26 Station 12Color M/C	PAIR	18	17,632	72	70,393
124	Alpha-8 26 Station 12Color M/C	PCS	66	552,321	76	633,423
125	Auto M/C	PCS	109	484,923	170	758,248
126	Caynne Quartz Flash "D" M/C	PCS	309	274,704	291	259,000
127	Caynne Quartz Flash "E" M/C	PCS	450	824,028	118	215,273
128	Challenger M/C	PCS	37	47,254	92	117,783
129	Chamelion M/C (Manual)	PCS	28	75,940	105	284,975
130	Diamond Back M/C	PCS	69	98,700	185	264,658
131	Exposer M/C (Manual)	PCS	87	212,229	121	295,500
132	Gas Dryer M/C	PCS	35	28,883	176	145,613
133	Hit Press M/C	PCS	15	22,977	95	145,635
134	Motif Setter Machine	SET	109	102,932	104	98,196
135	Performa-18 Colour Auto M/C	PCS	65	148,840	172	394,950
136	Takana Quartz Flash (CE03) M/C	PCS	254	138,809	312	170,459
137	Value Jet 1638 Printer (Sublim)	PCS	108	1,420,409	170	2,231,667
138	Rubber & Seal Items	COIL	134	9,149	167	11,421
139	Rubber & Seal Items	FEET	80	52,808	90	59,417
140	Rubber & Seal Items	LBS	458	14,233	1,207	37,517
141	Rubber & Seal Items	PCS	45	355,106	403	3,178,066
142	Rubber & Seal Items	SET	8,576	291,130	15,337	520,649
143	Tools	BOX	59	265,539	129	582,028
144	Tools	PAIR	97	203,784	219	459,172
145	Tools	PCS	167	1,111,555	259	1,725,319
146	Tools	PKT	759	28,164	1,401	52,000
147	Tools	SET	54	77,689	134	192,761
148	Boiler	KG	58	305,034	83	436,433
149	Boiler	LBS	425	297,946	600	420,434
150	Generator (Gas)	PCS	198	1,547,235	253	1,975,360
151	Valve	PCS	301	928,559	303	933,379
152	S.S.M. M/C	PCS	201	46,904	217	50,663
153	Tong Gang M/C	PCS	64	315,696	90	441,943
154	Automobile	LTR	22	132,286	52	313,804
155	Automobile	ML	387	2,969,692	895	6,864,294
156	Automobile	MTR	2	1,914	-	68,184
157	Automobile	PCS	98	439,860	109	490,915
158	Automobile	POT	7	6,917	10	10,190
159	Computer Accessories	COIL	24	670,438	31	864,236
160	Computer Accessories	PCS	624	2,173,115	646	2,248,425
161	Computer Accessories	PKT	109	202,979	113	210,660
162	Medical Equipment	SET	24	149,016	41	252,629

Salam Idris & Co. Chartered Accountants

SL. No.	Items	Unit	30 June 2026		30 June 2025	
			Qty	Amount	Qty	Amount
163	Medicine	BOTTLE	15	94,335	-	71,316
164	Medicine	BOX	17	55,216	-	12,470
165	Medicine	PCS	18	95,166	-	5,250,781
166	Medicine	TUBE	62	166,594	-	62,811
167	Auxilary Contructor	PCS	258	202,678	477	374,620
168	Balast	PCS	139	163,569	130	152,610
169	Cable	COIL	654	1,633,512	524	1,307,793
170	Cable	FEET	852	75,718	960	85,330
171	Cable	KG	158	544,109	227	780,219
172	Cable	MTR	758	2,135,643	680	1,915,880
173	Cable Socket	PCS	18,548	334,716	54,267	979,301
174	Capacitor	PCS	4,587	546,958	5,739	684,350
175	Charger Battery	PCS	875	97,038	1,163	128,939
176	Circuit Breaker	PCS	22	1,190,191	24	1,276,413
177	Common (Electrical)	FEET	23	218	24	229
178	Common (Electrical)	KG	97	98,957	102	104,090
179	Common (Electrical)	MTR	1,254	87,880	1,441	100,959
180	Common (Electrical)	PCS	1,875	157,166	11,970	1,003,376
181	Common (Electrical)	PKT	275	160,202	386	224,920
182	Common (Electrical)	SET	66	32,107	123	59,821
183	Converter	PCS	82	1,154,987	82	1,154,987
184	Cooling Fan	PCS	482	417,153	482	417,153
185	Cut Out	PCS	346	49,467	346	49,467
186	DB Board	PCS	363	199,179	363	199,179
187	Electric Bulb	PCS	1,254	644,641	2,142	1,101,309
188	Electronic Card	PCS	20	995,716	23	1,127,960
189	Fuse	PCS	9,257	473,228	11,668	596,503
190	Holder	PCS	587	63,024	1,064	114,279
191	Holder	SET	354	134,560	567	215,477
192	Inverter	PCS	1	274,740	4	1,064,618
193	Magnetic Contructor	PCS	82	2,915,539	87	3,077,761
194	Meter	PCS	99	2,016,735	100	2,030,740
195	Motor	PCS	397	921,293	408	947,473
196	Overload Relay	PCS	265	1,565,149	452	2,669,797
197	Plug (Electrical)	PCS	459	386,271	584	491,517
198	Plug (Electrical)	PKT	224	20,570	230	21,078
199	Relay	PCS	756	392,516	993	515,469
200	Relay Base	PCS	48	22,438	49	22,789
201	Saddle Clamp	PCS	2,987	1,135,739	5,425	2,062,733
202	Saddle Clamp	PKT	225	58,050	-	30,936
203	Socket (Electrical)	PCS	256	294,868	307	353,108
204	Solenoide Valve	PCS	79	228,579	106	306,972
205	Starter	PCS	564	10,654	1,019	19,241
206	Switch	PCS	182	977,647	284	1,526,735
207	Tape (Electrical)	FEET	540	22,042	17,791	726,205
208	Tape (Electrical)	MTR	3,659	9,456	5,055	13,064
209	Tape (Electrical)	PCS	6,459	866,027	12,428	1,666,392
210	Tape (Electrical)	ROLL	87	9,655	167	18,501
211	Tape (Electrical)	SET	9	2,736	10	3,135
212	Timer	PCS	54	132,270	70	172,609
213	Transformer	PCS	35	138,734	55	218,011
214	Tube Light	PCS	987	626,536	1,543	979,757
215	Warning Light	PCS	44	49,580	144	162,683
216	Fire Fighting Equipment	COIL	12	11,448	-	7,093,826
217	Fire Fighting Equipment	PCS	257	1,626,304	578	3,657,601
218	Fire Fighting Equipment	SET	11	709,167	33	2,105,341
219	Band	PCS	358	465,374	563	731,534

Anil Salam Idris & Co. Chartered Accountants

SL. No.	Items	Unit	30 June 2026		30 June 2025	
			Qty	Amount	Qty	Amount
220	Channel	PCS	982	140,938	603	86,584
221	Elbow	PCS	207	805,078	397	1,544,161
222	Flanges	PCS	547	1,965,786	380	1,365,067
223	Nipple	PCS	109	48,477	335	149,057
224	Nut	PCS	500	128,500	-	15,783
225	Nut Bolt	PCS	281	100,036	-	332,130
226	Pipe	FEET	1,489	187,713	9,969	1,256,723
227	Plug	PCS	459	10,447	536	12,205
228	Reducer	PCS	95	81,307	210	179,464
229	Socket	PCS	781	36,336	7,236	336,653
230	Tee Socket	PCS	252	146,648	552	321,066
231	Union Socket	PCS	164	83,536	215	109,434
232	Hardware	COIL	29	838,639	33	944,373
233	Hardware	LBS	3	1,212	5	2,083
234	Hardware	KG	333	12,431,692	247	9,221,105
235	Hardware	LTR	24	474,803	24	474,803
236	Hardware	PKT	12	123,084	-	173,822
237	Hardware	POT	85	260,868	213	654,087
238	Hardware	ROLL	28	238,430	31	263,444
239	Hardware	SET	71	28,408	91	36,448
240	Paint & Vernish	PCS	267	108,285	363	147,079
241	Paint & Vernish	PKT	291	11,164	431	16,551
242	Sanitary	GM	7,564	651,790	9,489	817,686
243	Sanitary	KG	138	25,186	163	29,800
244	Sanitary	LTR	149	260,865	156	273,832
245	Sanitary	PCS	2,098	834,841	2,650	1,054,619
246	Sanitary	PKT	26	2,889	33	3,629
247	Sanitary	SET	303	96,514	332	105,662
248	Laboratory Instrument	BOX	105	95,804	115	105,071
249	Laboratory Instrument	LTR	987	37,845	1,052	40,333
250	Laboratory Instrument	PAIR	55	14,893	110	29,786
251	Laboratory Instrument	PCS	687	1,338,896	1,767	3,443,468
252	Laboratory Instrument	PKT	22	42,633	45	86,598
253	Laboratory Instrument	ROLL	459	542,518	724	855,257
254	Oil & Lubricants	DRUM	29	4,593,558	48	7,622,930
255	Oil & Lubricants	PCS	2,051	972,939	3,248	1,540,972
256	Other Material	BOX	982	846,687	2,494	2,150,263
257	Other Material	MTR	25	21,850	-	2,493,279
258	Other Material	YDS	52	23,816	-	2,820,849
259	Pack & Package	MTR	954	1,441,612	151	228,180
260	Pack & Package	PCS	806,597	1,329,744	1,758	2,898
261	Pack & Package	ROLL	1,587	380,389	458	109,778
262	Supplies Items	BOOK	853	3,098,558	257	933,563
263	Supplies Items	PCS	11,149	1,115,356	75	7,503
264	Supplies Items	SHEET	12,364	6,659,337	658	354,402
265	Supplies Items	BOX	419	2,246,804	85	455,796
266	Supplies items	KG	2,987	519,227	4,469	776,799
267	Supplies items	PKT	1,489	256,050	3,491	600,278
268	Supplies items	POT	64	1,327,622	31	641,771
269	Supplies items	SET	2	279,154	5	697,885
270	Supplies Items	PCS	28,272	1,575,306	798	44,464
271	Supplies Items	REAM	15	315,656	95	1,999,156
272	Supplies Items	ROLL	45	488,777	109	1,183,925
Total				**125,526,847**		**178,904,377**

Anil Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC
Work- in- Process
As at 30 June 2026

Particulars	Opening	Addition in the process	Transfer into next process	Closing Balance
Knitting	153,263,004	3,221,669,550	3,132,650,699	242,281,855
Finished Fabric	248,623,473	4,768,646,005	4,732,263,199	285,006,280
Cutting	163,811,597	5,062,275,283	5,141,325,948	84,760,932
Embroidery	1,183,272	97,190,440	97,325,079	1,048,632
Printing& washing	15,558,931	137,800,669	138,621,709	14,737,891
Sewing	128,175,795	8,083,104,472	7,956,924,427	254,355,840
Total	**710,616,073**			**882,191,430**

Particulars	Opening	Addition in the process	Transfer into next process	Closing Balance
Knitting (kg)	1,134,106	4,220,731	4,720,731	634,106
Finished Fabric (kg)	693,612	5,461,916	5,641,916	513,613
Cutting (Pcs)	2,865,177	18,405,957	20,714,742	556,392
Embroidery (Pcs)	627,137	3,935,181	3,991,299	571,019
Printing& washing	413,713	4,168,736	4,181,056	401,393
Sewing (Pcs)	1,684,424	19,452,504	19,971,230	1,165,698

Work in Process
As at 30 June 2025

Particulars	Opening	Addition in the process	Transfer into next process	Closing Balance
Knitting	177,436,996	2,034,787,823	2,058,961,815	153,263,004
Finished Fabric	289,326,266	4,116,178,159	4,156,880,952	248,623,473
Cutting	125,129,825	5,691,688,133	5,653,006,361	163,811,597
Embroidery	2,895,993	85,636,072	87,348,794	1,183,272
Printing	52,123,582	117,099,313	153,663,964	15,558,931
Sewing	113,753,412	7,376,988,075	7,362,565,691	128,175,795
Total	**760,666,074**			**710,616,073**

Particulars	Opening	Addition in the process	Transfer into next process	Closing Balance
Knitting (kg)	591,019	6,459,644	5,916,557	1,134,106
Finished Fabric (kg)	953,418	8,400,364	8,660,169	693,612
Cutting (Pcs)	618,773	28,316,856	26,070,452	2,865,177
Embroidery (Pcs)	131,401	4,077,908	3,582,172	627,137
Printing (Pcs)	366,631	4,683,973	4,636,890	413,713
Sewing (Pcs)	743,974	29,926,929	28,986,479	1,684,424

Azizul Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC
Accounts Receivable and Aging
As at 30 June 2026

SL. No.	Name of the Parties	$	Total	0-3 Months	3-6 Months	More than 1 Year
1	AREA B SRL	361,744	44,440,257	44,440,257	-	-
2	Axis Knitwear[$]-Dr	5,667	696,158	696,158	-	-
3	Brand Machine International	340,952	41,885,898	41,885,898	-	-
4	Caben Asia Paticfic (Artsana) Ltd	12,104	1,486,921	1,486,921	-	-
5	CARREFOUR IMPORTS SAS	36,834	4,525,050	4,525,050	-	-
6	Cello Sourcing Ltd	1,221,372	150,045,557	150,045,557	-	-
7	Comeon Fashion	129,806	15,946,655	15,946,655	-	-
8	Distra Warenhandelsges MBH+Co KG (DVC)	594,162	72,992,796	72,992,796	-	-
9	ELIS SERVICES	83,646	10,275,887	10,275,887	-	-
10	Fakir Fashion Limited[$]	6,626	814,042	814,042	-	-
11	Fame Apparels Ltd	127,432	15,655,025	15,655,025	-	-
12	Flamingo Fashion Ltd	2,384	292,874	292,874	-	-
13	Four H Dyeing & printing-Dr[$]	399	49,001	49,001	-	-
14	GIPA International GMBH (NRM)	146,430	17,988,926	17,988,926	-	-
15	GLORIA JEANS CORPORATION	75	9,214	9,214	-	-
16	GUESS Eur Sagl	328,977	40,414,820	40,414,820	-	-
17	Hodo Singapore Pte Ltd	17,751	2,180,728	2,180,728	-	-
18	Impress Newtex Composite Textile Ltd-Dr[$]	27,571	3,387,058	3,387,058	-	-
19	JIANGSU CTIG HUA TAICO, LTD	105,025	12,902,329	12,902,329	-	-
20	KBS Kleider Bauer	16,411	2,016,075	2,016,075	-	-
21	KDS IDR Ltd	122,263	15,019,960	15,019,960	-	-
22	KIK TEXTILIEN UND NONFOOD GMBH	902,057	110,817,688	110,817,688	-	-
23	Knit Radix Ltd	28,862	3,545,639	3,545,639	-	-
24	Lifestyle International Pvt Ltd	20,184	2,479,654	2,479,654	-	-
25	LOJAS RIACHUELO S/A	199,797	24,545,069	24,545,069	-	-
26	Masco Industries Ltd	1,974	242,479	242,479	-	-
27	Mascot International	503,858	61,898,895	61,898,895	-	-
28	MB Knit Fashion Ltd[$]-Dr	36,945	4,538,663	4,538,663	-	-
29	Michael Kors [USA]	287,519	35,321,761	35,321,761	-	-
30	MORAJ SPZOOSPK	13,864	1,703,192	1,703,192	-	-
31	Nemrac Design Ltd [$]-DR	62,564	7,685,954	7,685,954	-	-
32	Ningbo Zhengzhi Trade Co., Ltd	30,217	3,712,140	3,712,140	-	-
33	NITEX PTE LTD	46,668	5,733,133	5,733,133	-	-
34	Ostin Ltd	164,162	20,167,355	20,167,355	-	-
35	Oxford Knit Composite Ltd	5,825	715,601	715,601	-	-
36	P & C [Peek Und Cloppenburg]	195,003	23,956,143	23,956,143	-	-
37	PERSONAL SHOP	151,829	18,652,144	18,652,144	-	-
38	Poundland Limited (Pep & Co)	19,686	2,418,455	2,418,455	-	-
39	PRENATAL SPA (Impress)	147,647	18,138,488	18,138,488	-	-
40	Proud Fashion BV	167,400	19,864,845	19,864,845	-	-
41	QSTYLE LTD T/A AURA	9,960	1,223,628	1,223,628	-	-
42	Rose Garden Apparels Ltd	4,607	565,929	565,929	-	-
43	Scalpers Fashion SL (Nitex)	-	-	-	-	-
44	Sports Group Denmark	70,109	8,612,833	-	8,612,833	-
45	SPRINTER MEGACENTROS DEL DEPORTE, SL	118,185	14,518,999	-	14,518,999	-
46	STREET ONE MEN GMBH EUR	77,308	10,823,113	-	10,823,113	-
47	Ted Bernhardtz	95,795	11,768,394	11,768,394	-	-
48	Teddy SPA	696,385	85,550,860	85,550,860	-	-
49	Tee Jays / Hoflers APS	2,203,204	270,110,807	270,110,807	-	-
50	Top Energy Sourcing Limited	12,278	1,508,371	1,508,371	-	-
51	Windy Apparels Ltd	53,985	6,559,328	6,559,328		
52	Woolworth GmbH	191,194	23,488,174	23,488,174	-	-
53	Yunusco(BD) Limited	2,586	317,653	317,653	-	-
	Total	**10,209,285**	**1,254,210,613**	**1,220,255,668**	**33,954,945**	**-**

Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC
Schedule of Advance Given to Suppliers
As at 30 June 2026

SL. No.	Name of the creditors	Nature of Transaction	Opening Balance	Increase	Adjustment	Closing Balance
1	3R Engineering	Service	257,000	218,000	-	475,000
2	Advance HVAC Engineering	Electrtical Items	331,000	-	15,000	316,000
3	ATLAS TRADE LIMITED	Accessories	44,200	-	-	44,200
4	Automation Engineering & Controls Ltd.	Service	1,321,431	1,937,409	937,409	2,321,431
5	BRIDGE TECHNOLOGY	Accessories	5,061,100	-	5,000,000	61,100
6	ETKO Certification	Service	1,365,000	2,375,952	2,375,952	1,365,000
7	EUR Service (BD) Ltd.	Accessories	6,616,652	-	6,205,019	411,633
8	EVERGREEN TECHNOLOGY CO. LTD.	Consulatncy	5,000,000	-	4,500,000	500,000
9	GURABA ENGINEERING LTD.	Accessories	1,350,000	-	1,000,000	350,000
10	Halftime Digital	Accessories	1,258,000	-	1,000,000	258,000
11	HARD TWO ENGINEERING	Accessories	6,000	-	-	6,000
12	Indesore Trading Ltd.	Insurance	-	10,000,000	-	10,000,000
13	MAK Consultants.	Accessories	1,524,786	-	-	1,524,786
14	Mechanism Trade & Engineering Ltd.	Accessories	6,000	-	-	6,000
15	Mizan Enterprise	Service	1,404,000	-	1,000,000	404,000
16	M.M.Corporation	Service	848,552	450,300	450,300	848,552
17	Esquire Dying Industries Ltd	Dyeing	-	3,540,194,745	3,502,176,112	38,018,632
18	MOHAMMED TRADING CENTRE (UNIT-2)	Service	12,887,779	105,500	10,105,500	2,887,779
19	M/S Babul Construction	Service	5,200,000	-	5,000,000	200,000
19	M/S. Rubel Engineering Works	Chemicals	40,000	-	-	40,000
20	Omera Renewable Energy Limited	Accessories	13,000,210	500,000	11,500,210	2,000,000
21	Partex Furniture Industries Ltd.	Accessories	1,340,875	-	-	1,340,875
22	Power Trade & Engineering	Accessories	1,255,000	220,000	1,220,000	255,000
23	RAHMAN MILL STORE	Consultancy	354,513	-	1,590	352,923
24	RED OFFICE SUPPLIES LIMITED	Chemicals	6,639,000	-	6,000,000	639,000
25	REINCARNATION	Service	5,211,526	-	5,000,000	211,526
26	SAGORICA CORPORATION	Service	1,372,696	-	-	1,372,696
27	S. N ENGINEERING	Service	1,500,000	-	1,000,000	500,000
28	SONALI ENTERPRISE	Chemicals	102,700	1,900	101,800	2,700
29	SS Trade Corporation	Service	1,062,400	13,400	1,013,400	62,400
30	Surovi Technologies Corporation	Service	1,728,107	285,200	1,219,987	793,320
31	Systems Nine Thousands (Pvt.) Ltd.	Accessories	1,412,095	-	1,000,000	412,095
32	Walton Plaza	Accessories	1,037,182	3,680	1,003,680	37,182
Total			**80,537,804**	**3,556,305,986**	**3,568,825,959**	**68,017,830**

Azizul Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC
Schedule of Accounts Payable
As at 30 June 2026

SL. No.	Supplier name	Items	Total	0-3 Months	3-6 Months	More than 1 Year
1	A.T&T Spinning Mills Ltd.	YARN	1,461,915	1,461,915	-	-
2	AA Synthetic Fibres Ltd.	YARN	934,938	934,938	-	-
3	AAA Accessories Ltd.	ACCESSORIES	5,912,618	5,912,618	-	-
4	ABN Accessories	ACCESSORIES	147,580	147,580	-	-
5	ACCURATE INTERNATIONAL	ACCESSORIES	1,822,971	1,822,971	-	-
6	ACL ACCESSORIES Ind. Ltd.	ACCESSORIES	224,373	224,373	-	-
7	ADVANCE TRIMS SOLUTION BD LTD.	ACCESSORIES	6,014,367	6,014,367	-	-
8	AFFAN INTERLININGS LTD.	ACCESSORIES	639,561	639,561	-	-
9	AGQ Accessories Ltd.	ACCESSORIES	6,710,681	6,710,681	-	-
10	Alpha Plastic & Packaging Ltd	ACCESSORIES	4,560,173	4,560,173	-	-
11	AL-WALEE TRADE EMPIRE(HK) LIMITED	ACCESSORIES	506,756	506,756	-	-
12	APPAREL POLY AND ACCESSORIES	ACCESSORIES	6,143,332	6,143,332	-	-
13	Arafah Knit Composite Ltd.	ACCESSORIES	13,271,005	13,271,005	-	-
14	Archroma Singapore Pvt. Ltd.	ACCESSORIES	5,483,901	5,483,901	-	-
15	Aroma Tex & Accessories Ltd.	YARN	1,630,157	1,630,157	-	-
16	Asia Composite Mills Ltd.	ACCESSORIES	2,288,606	2,288,606	-	-
17	Asian Printing & Packaging Ltd.	ACCESSORIES	6,382,475	6,382,475	-	-
18	Atprint Bangladesh Ltd.	ACCESSORIES	892,766	892,766	-	-
19	ATRIMS NOTION	ACCESSORIES	391,025	391,025	-	-
20	Aust - Bangla Accessories Industries Ltd.	ACCESSORIES	5,007,255	5,007,255	-	-
21	AYESHA ACCESSORIES INDUSTRIES	ACCESSORIES	6,143,055	6,143,055	-	-
22	Babylon Trims Ltd.	ACCESSORIES	6,528,315	6,528,315	-	-
23	BASIC THREAD INDUSTRIES LTD	ACCESSORIES	5,753,536	5,753,536	-	-
24	BESTBRO FASHION TEX	ACCESSORIES	2,991,937	2,991,937	-	-
25	BIG SUNSHINE CO., LTD.,	ACCESSORIES	10,801,586	10,801,586	-	-
26	BLOSSOM SPINNING MILLS LIMITED	YARN	8,565,052	-	8,565,052	-
27	BSB Spinning Mills Ltd.	YARN	724,815	724,815	-	-

Anil Salam Idris & Co. Chartered Accountants

SL. No.	Supplier name	Items	Total	0-3 Months	3-6 Months	More than 1 Year
28	BT BIOTEX SDN. BHD.	ACCESSORIES	4,140,143	4,140,143	-	-
29	CENTRAL GEM INTERNATIONAL LTD.	ACCESSORIES	973,284	973,284	-	-
30	CHARMING TRIMS & PACKAGING (BD) LTD.	ACCESSORIES	365,584	365,584	-	-
31	CHT Bangladesh PVT. LTD.	ACCESSORIES	1,798,377	1,798,377	-	-
32	CHT SWITZERLAND AG.	ACCESSORIES	1,373,035	1,373,035	-	-
33	COMFIT COMPOSITE KINT LTD	YARN	429,975	429,975	-	-
34	Confidence Accessories (PVT.) Ltd.	ACCESSORIES	2,039,691	2,039,691	-	-
35	Dekko Accessories Ltd.	ACCESSORIES	887,882	887,882	-	-
36	DHAKA APPAREL ACCESSORIES LTD.	ACCESSORIES	9,828,206	-	9,828,206	-
37	Dystar Singapore PTE Ltd.	ACCESSORIES	4,492,625	4,492,625		-
38	Enayetpur Spinning Mills Ltd.	YARN	2,036,239	2,036,239		-
39	ESAR PAPER INDUSTRIES LIMITED	ACCESSORIES	4,359,332	4,359,332		-
40	Esquire Dyeing Industries Ltd.	ACCESSORIES	4,606,875	4,606,875		-
41	Euro Bengal International Ltd.	ACCESSORIES	2,155,145	2,155,145		-
42	EXPERIENCE ACCESSORIES COMPANY LTD.	ACCESSORIES	10,830,773	-	10,830,773	-
43	FABITEX INDUSTRIES LTD.	ACCESSORIES	250,366	250,366		-
44	FLOW CHEMICAL (HK) LIMITED.	ACCESSORIES	3,428,006	3,428,006		-
45	Fujian SBS Zipper Science & Techn. Co. Ltd.	ACCESSORIES	5,332,723	5,332,723		-
46	GAZARIA ELASTIC INDUSTRIES	ACCESSORIES	7,029,791	-	7,029,791	-
47	GUANGZHOU BEWIN CHEMICAL TECHNOLOGY CO.,LTD.	ACCESSORIES	10,293,909	10,293,909	-	-
48	HABIB PACKAGING LTD.	ACCESSORIES	2,285,011	2,285,011	-	-
49	HANIF SPINNING MILLS LIMITED	YARN	7,068,472	7,068,472	-	-
50	HIGH SPEED PACKAGING AND ACCESSORIES IND. LTD.	ACCESSORIES	2,289,224	2,289,224	-	-
51	HIMALAY MENDING HOUSE L.T.D	ACCESSORIES	1,328,688	1,328,688	-	-
52	HRS Thread & Accessories Ltd.	ACCESSORIES	711,717	711,717	-	-
53	HUAFON CHONGQING SPANDEX CO. LTD.	ACCESSORIES	8,326,930	8,326,930	-	-
54	IDT Global Labels Bangladesh Ltd.	ACCESSORIES	400,423	-	400,423	
55	Interlabels Robust Bangladesh (PVT) Ltd.	ACCESSORIES	523,648	-	523,648	
56	ITS Labtest BD. Ltd.	ACCESSORIES	2,671,087	2,671,087		-
57	J.K Spinning Mills Ltd.	YARN	3,001,503	-	3,001,503	-

Salam Idris & Co. Chartered Accountants

SL. No.	Supplier name	Items	Total	0-3 Months	3-6 Months	More than 1 Year
58	JANNAT POLYTEX INDUSTRIES	ACCESSORIES	2,315,881	2,315,881		-
59	JIANGSU GUOTAI INTERNATIONAL GR	YARN	1,098,759	1,098,759		-
60	JIANGYIN CHANGXU YARN DYED FABR	YARN	2,693,277	2,693,277		-
61	Jist Industrial Co. Ltd.	ACCESSORIES	166,585	166,585		-
62	Just Time Packaging Limited	ACCESSORIES	4,994,779	4,994,779		-
63	Kamal Yarm Ltd.	YARN	4,701,032	-	4,701,032	-
64	KARIM SPINNING MILLS LIMITED	YARN	932,432	932,432		-
65	KAROTOA GREEN SPINNING MILLS LTD	ACCESSORIES	709,459	709,459		-
66	KEYA POLY MAER	ACCESSORIES	1,043,242	-	1,043,242	-
67	Kyung-In Synthetic Corporation	YARN	5,042,430	5,042,430		-
68	LABEL TAG Manu. LTD.	ACCESSORIES	1,347,242	1,347,242		-
69	LINDA ACCESSORIES LIMITED	ACCESSORIES	243,963	243,963		-
70	LSI Industries Ltd.	ACCESSORIES	770,526	770,526		-
71	Lucky Prince International Co. Ltd.	YARN	8,175,668	8,175,668		-
72	M and U Packaging Ltd.	ACCESSORIES	334,987	334,987		-
73	M POLY ACCESSORIES	ACCESSORIES	8,613,894	8,613,894		-
74	M. S. Printing & Packaging	ACCESSORIES	1,355,775	-	1,355,775	-
75	M.Rahman Quilting and Padding Ltd.	ACCESSORIES	1,405,458	1,405,458		-
76	MAH SPINNING MILLS LTD.	YARN	5,771,096	5,771,096		-
77	Make Printing	ACCESSORIES	347,530	347,530		-
78	Mehmud Inds Pvt. Ltd.	YARN	3,209,456	3,209,456		-
79	Micro Fibre Ltd.	ACCESSORIES	3,519,987	3,519,987		-
80	Miswar Textile Mills and Apparels	YARN	811,007	811,007		-
81	MKAS TEXTILES PVT LTD	ACCESSORIES	9,886,354	9,886,354		-
82	Modern Poly Industries Limited	YARN	3,756,818	3,756,818		-
83	Modern Syntex Limited	YARN	7,201,801	7,201,801		-
84	NAMIRAH TRIM AND PACKAGING LTD.	ACCESSORIES	4,195,850	-	4,195,850	-
85	Natco Global Packaging Dhaka Ltd.	ACCESSORIES	2,628,387	2,628,387	-	-
86	National Accessories Ltd.	ACCESSORIES	347,518	347,518	-	-
87	NEEM ACCESSORIES LIMITED	ACCESSORIES	1,843,635	1,843,635	-	-

Atiq Salam Idris & Co. Chartered Accountants

SL. No.	Supplier name	Items	Total	0-3 Months	3-6 Months	More than 1 Year
88	New Textiles (HK) International Co. Limited	ACCESSORIES	4,293,073	4,293,073	-	-
89	NIPPON KAYAKU (THAILAND) CO., LTD.	ACCESSORIES	6,539,613	6,539,613	-	-
90	NR PLASTIC INDUSTRIES LTD.	ACCESSORIES	865,478	865,478	-	-
91	NRG Spinning Mills Ltd.	YARN	5,310,352	5,310,352	-	-
92	NY TEX PTE LTD.	ACCESSORIES	3,939,652	3,939,652	-	-
93	OHYOUNG INC.	ACCESSORIES	20,522,891	20,522,891	-	-
94	Osman Interlinings Ltd.	ACCESSORIES	2,799,754	2,799,754	-	-
95	PACK ONE ACCESSORIES	ACCESSORIES	30,934,618	30,934,618	-	-
96	Packmat Industries Ltd.	ACCESSORIES	1,222,317	1,222,317	-	-
97	Padma Spinning & Composite Ltd.	YARN	43,936,564	43,936,564	-	-
98	Pahartali Textile & Hosiery Mills	YARN	37,406,763	37,406,763	-	-
99	Papyrus FastQ (BD) Limited.	ACCESSORIES	2,260,440	-	2,260,440	-
100	Paramount Textile Limited	ACCESSORIES	130,712	130,712	-	-
101	Paxar Bangladesh Ltd.	ACCESSORIES	545,621	545,621	-	-
102	Perfect Filaments Ltd.	ACCESSORIES	9,464,449	9,464,449	-	-
103	Pioneer Printing Press	ACCESSORIES	8,044,233	8,044,233	-	-
104	Poly Plan Limted	YARN	214,749	214,749	-	-
105	PS TEX INTERNATIONAL	ACCESSORIES	876,801	876,801	-	-
106	Quanzhou Zhuobao Imp & Export Co Ltd.	ACCESSORIES	4,866,722	4,866,722	-	-
107	R.A. Spinning Mills Ltd.	YARN	3,341,520	3,341,520	-	-
108	R.I COTTON PVT LTD.	YARN	26,295,401	26,295,401	-	-
109	R.M.T Textile Mills Ltd.	ACCESSORIES	30,600,707	30,600,707	-	-
110	RAINBOW INTERNATIONAL (HK)	ACCESSORIES	46,187,360	-	46,187,360	-
111	RESASCHEMIE ENDUSTRIYEL KIMYASALLAR	ACCESSORIES	4,307,834	4,307,834	-	-
112	Robin Chemical Industries	ACCESSORIES	22,617,936	22,617,936	-	-
113	ROMO GUANCHENG TRIMS LTD	ACCESSORIES	3,699,063	3,699,063	-	-
114	ROSSARI BIOTECH LIMITED	ACCESSORIES	14,140,649	14,140,649	-	-
115	R-Pac Bangladesh Packaging Co. Ltd.	ACCESSORIES	147,968	147,968	-	-
116	RUPALI ACCESSORIES INDUSTRIES	ACCESSORIES	17,730,960	17,730,960	-	-
117	S. S. Printers & Accessories	ACCESSORIES	1,377,967	1,377,967	-	-

Anil Salam Idris & Co. Chartered Accountants

SL. No.	Supplier name	Items	Total	0-3 Months	3-6 Months	More than 1 Year
118	SHAH FATEHULLAH TEXTILE MILLS LTD.	YARN	104,564,696	104,564,696	-	-
119	Shaoxing Sunshing Tex. Co. Ltd.	ACCESSORIES	9,890,355	9,890,355	-	-
120	Shinest Button	ACCESSORIES	566,380	566,380	-	-
121	Shining Moon Trims Ltd.	ACCESSORIES	535,610	535,610	-	-
122	Shohagpur Textile Mills Limited	YARN	30,078,447	30,078,447	-	-
123	STAR PACKAGING AND ACCESSORIES LTD.	ACCESSORIES	47,201,046	47,201,046	-	-
124	SURAIYA SPINNING MILLS LTD.	YARN	6,135,129	6,135,129	-	-
125	SYRMA SGS TECHNOLOGY LIMITED	ACCESSORIES	1,532,431	1,532,431	-	-
126	T & S BUTTONS BANGLADESH LTD.	YARN	167,840	167,840	-	-
127	TECHNA ITALIA SRL	ACCESSORIES	5,166,334	5,166,334	-	-
128	Texas Packages & Accessories Ltd.	ACCESSORIES	2,502,937	2,502,937	-	-
129	THERMOPLAST POLLYPACKS ITALY(INDIA)	ACCESSORIES	1,038,589	1,038,589	-	-
130	Trimco (BD) Co. Ltd.	ACCESSORIES	36,818	36,818	-	-
131	Trust Accessories	ACCESSORIES	5,871,002	5,871,002	-	-
132	TUBINGEN CHEMICALS (BD) LTD	ACCESSORIES	1,974,875	1,974,875	-	-
133	Uniglory Paper & Packing Ltd.	ACCESSORIES	7,330,994	7,330,994	-	-
134	Union Label and Accessories Ltd.	YARN	1,067,983	1,067,983	-	-
135	Viyellatex Spinning Mills Ltd.	YARN	15,595,120	15,595,120	-	-
136	Weixing Industrial Bangladesh Co. Ltd.	ACCESSORIES	943,992	943,992	-	-
137	Xinchang Fuwei Trading Co. Ltd.	ACCESSORIES	7,675,054	7,675,054	-	-
138	Yizhong International Ltd.	ACCESSORIES	7,960,680	7,960,680	-	-
139	YKK Bangladesh Pte Ltd.	ACCESSORIES	4,700,230	4,700,230	-	-
140	Yokohama Labels & Printing (Bd) Ltd.	ACCESSORIES	255,327	255,327	-	-
141	York Composite Ltd.	ACCESSORIES	1,398,426	1,398,426	-	-
142	Young Labels Ltd.	CHEMICALS	357,492	357,492	-	-
143	Youngshine Packtrims Limited.	YARN	416,906	416,906	-	-
144	ZONG SINE TEXTILE IND LTD	ACCESSORIES	9,096,224	9,096,224	-	-
145	ZW Accessories	ACCESSORIES	3,296,866	3,296,866	-	-
146	RAFA TRANSPORT SERVICES	ACCESSORIES	15516249.15	15,516,249	-	-
147	Sarkar Transport Agency	ACCESSORIES	1,430,868	1,430,868	-	-
Total			**955,585,310**	**855,662,214**	**99,923,097**	-

Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC
Schedule of Financial Asset and Liabilities Held in Foreign Currency
As at 30 June 2026

SL. No.	Particulars	Amount (USD)	Amount (Euro)	Amount as per Bangladesh Bank rate (Taka)	As per Ledger (Taka)	(Gain)/Loss (Taka)
	Monetary Assets					
1	Accounts Receivable	10,209,285	-	1,254,210,613	1,254,210,613	-
2	FBPAR A/C with DBBL-in USD(783)	-	-	-	-	-
3	FBPAR A/C with DBBL -in Euro		-	-	-	-
4	FBPAR A/C with DBBL-in USD(163)	514	-	63,129	16,262	(46,867)
5	FBPAR A/C with EBL-in USD(621)	247,681		30,427,611	30,427,611	-
6	FBPAR A/C with EBL -in Euro	-	-	-	-	-
7	Margin A/C with EBL -in EURO	-	-	-	-	-
8	DBBL FCAD-in Dollar	-	-	-	-	-
9	DBBL FCAD-in Euro	-	-	-	-	-
10	DBBL FCAD-in Dollar (6900)	281	-	34,488	33,968	(519)
11	EBL FCAD in USD	-	-	-	-	-
12	EBL -EOQ/FCAD in USD-5881	45,381	-	5,575,056	5,575,056	-
13	BRAC Bank FCAD in USD	-	-	-	-	
14	UCBL -FACD in USD A/C # 0193	160	-	19,715	9,393	(10,322)
15	UCBL -FACD in USD A/C # 0267	1,178	-	144,693	144,693	-
16	AIBL-USD (352)	45,116	-	5,542,531	5,542,531	-
17	AIBL-USD (366)	163	-	19,990	19,990	-
18	AIBL-USD (453)	1,183,395	-	145,380,122	145,380,122	-
	Sub-Total	**11,733,154**	**-**	**1,441,417,948**	**1,441,360,240**	**(57,708)**
	Monetary Liabilites					
20	AIBL-EDF	5,846,553	-	718,249,072	718,249,072	-
21	EBL-EDF	-	-	-	-	-
22	UCBL-EDF	-	-	-	-	-
23	IFC loan	10,161,786	-	1,248,375,370	1,248,375,370	-
24	Accounts Payable	7,778,472	-	955,585,310	954,284,622	1,300,689
	Sub-Total	**23,786,811**	-	**2,922,209,752**	**2,920,909,063**	**1,300,689**
	Grand Total	-	-	-	-	**1,242,981**

Conversion rate as at 30 June 2026

Euro	140.34
USD	122.85

Anil Salam Idris & Co. Chartered Accountants

Esquire Knit Composite PLC
Schedule of Financial Asset and Liabilities Held in Foreign Currency
As at 30 June 2026

SL. No.	Particulars	Amount (USD)	Amount (Euro)	Amount as per Bangladesh Bank rate (Taka)	As per Ledger (Taka)	(Gain)/Loss (Taka)
	Monetary Assets					
1	Accounts Receivable	10,209,285	-	1,254,210,613	1,254,210,613	-
2	FBPAR A/C with DBBL-in USD(783)	-	-	-	-	-
3	FBPAR A/C with DBBL -in Euro		-	-	-	-
4	FBPAR A/C with DBBL-in USD(163)	514	-	63,129	16,262	(46,867)
5	FBPAR A/C with EBL-in USD(621)	247,681		30,427,611	30,427,611	-
6	FBPAR A/C with EBL -in Euro	-	-	-	-	-
7	Margin A/C with EBL -in EURO	-	-	-	-	-
8	DBBL FCAD-in Dollar	-	-	-	-	-
9	DBBL FCAD-in Euro	-	-	-	-	-
10	DBBL FCAD-in Dollar (6900)	281	-	34,488	33,968	(519)
11	EBL FCAD in USD	-	-	-	-	-
12	EBL -EOQ/FCAD in USD-5881	45,381	-	5,575,056	5,575,056	-
13	BRAC Bank FCAD in USD	-	-	-	-	
14	UCBL -FACD in USD A/C # 0193	160	-	19,715	9,393	(10,322)
15	UCBL -FACD in USD A/C # 0267	1,178	-	144,693	144,693	-
16	AIBL-USD (352)	45,116	-	5,542,531	5,542,531	-
17	AIBL-USD (366)	163	-	19,990	19,990	-
18	AIBL-USD (453)	1,183,395	-	145,380,122	145,380,122	-
	Sub-Total	**11,733,154**	**-**	**1,441,417,948**	**1,441,360,240**	**(57,708)**
	Monetary Liabilites					
20	AIBL-EDF	5,846,553	-	718,249,072	718,249,072	-
21	EBL-EDF	-	-	-	-	-
22	UCBL-EDF	-	-	-	-	-
23	IFC loan	10,161,786	-	1,248,375,370	1,248,375,370	-
24	Accounts Payable	7,778,472	-	955,585,310	954,284,622	1,300,689
	Sub-Total	**23,786,811**	**-**	**2,922,209,752**	**2,920,909,063**	**1,300,689**
	Grand Total	**-**	**-**	**-**	**-**	**1,242,981**

Conversion rate as at 30 June 2026

Euro	140.34
USD	122.85

Hafiz Salam Idris & Co. Chartered Accountants