First Quarter
Financial Statement 2026-2027
(Unaudited)

ESQUIRE KNIT COMPOSITE PLC

(Consolidated and Separate)

Esquire Knit Composite PLC and Its Subsidiary

Consolidated Statement of Financial Position

As at 30 Sept 2026

Particulars	Notes	Amount in Taka	
		30-Sep-2026	30-Jun-2026
Assets			
Non-Current Assets		**10,233,545,337**	**10,298,098,065**
Property, plant and equipment	4	5,877,609,934	5,942,162,661
Capital work-in-progress	5	1,772,710,647	1,772,710,648
Investment Property	6	2,569,424,756	2,569,424,756
Investment in shares	7	13,800,000	13,800,000
Current Assets		**7,831,346,206**	**7,952,270,867**
Inventories	8	5,422,145,028	5,654,733,712
Accounts receivables	9	1,727,704,833	1,635,899,853
Other receivables	10	8,082,257	5,095,152
Advance, deposit and prepayments	11	376,546,796	366,725,197
Investment	12	108,337,648	108,337,648
Cash and cash equivalents	13	188,529,645	181,479,305
TOTAL ASSETS		**18,064,891,543**	**18,250,368,932**
EQUITY & LIABILITIES			
Shareholders' Equity		**8,244,755,650**	**8,351,884,614**
Share capital	14	1,348,958,330	1,348,958,330
Non-Controlling Interest	14.01	(1,230,328)	(1,113,674)
Share Premium Account	15	1,086,653,150	1,086,653,150
Revaluation surplus	16	3,739,289,135	3,739,289,135
OCI Reserve for ICL Unit Fund	17	3,800,000	3,800,000
Retained earnings	18	2,067,285,363	2,174,297,673
Non Current Liabilities		**4,180,505,399**	**4,171,090,404**
Deferred Tax liabilities	19	259,204,293	263,714,312
Long term loan net of current maturity	20	3,909,986,652	3,896,711,400
Finance lease obligation net of current maturity	21	11,314,454	10,664,692
Current Liabilities		**5,639,630,493**	**5,727,393,915**
Short term loan	22	2,714,926,582	2,746,411,862
Current portion of long term loan	20	1,148,880,324	1,162,155,576
Current portion of finance lease obligation	21.01	23,212,949	23,511,874
Unclaimed Dividend	23	2,260,380	1,507,990
Accounts payable	24	1,241,099,622	1,198,128,845
Liabilities for expenses	25	509,250,635	595,677,768
TOTAL EQUITY & LIABILITIES		**18,064,891,543**	**18,250,368,932**
Net Asset Value (NAV) per share with revaluation reserve		**61.12**	**61.91**
Net Asset Value (NAV) per share without revaluation reserve		**33.40**	**34.19**

The annexed notes form an integral part of these financial statements

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Chief Financial Officer

Dhaka
11 November 2026

Sd-
Company Secretary

Un-Audited

Esquire Knit Composite PLC and Its Subsidiary

Statement of Profit or Loss and Other Comprehensive Income

For the period ended 30 September 2026

Figure in Taka

Particulars	Notes	1st Quarter		Year to Date	
		July to Sept-26	July to Sept-25	July to Sept-26	July to Sept-25
Revenue	26.	2,520,037,306	2,742,007,656	2,520,037,306	2,742,007,656
Less: Cost of Goods Sold	27	2,237,118,649	2,462,807,310	2,237,118,649	2,462,807,310
Gross profit		**282,918,657**	**279,200,345**	**282,918,657**	**279,200,345**
Less: Operating expenses	28	180,962,430	254,704,085	180,962,430	254,704,085
Gross operating profit for the year		**101,956,227**	**24,496,261**	**101,956,227**	**24,496,261**
Less: Financial expenses	29	217,033,112	150,288,607	217,033,112	150,288,607
Net operating profit for the year		**(115,076,885)**	**(125,792,347)**	**(115,076,885)**	**(125,792,347)**
Add: Non operating income	30	5,432,430	2,445,324	5,432,430	2,445,324
Profit before WPPF & WF for the year		**(109,644,455)**	**(123,347,023)**	**(109,644,455)**	**(123,347,023)**
Less: Provision for contribution to WPP	31	636,420	694,263	636,420	694,263
Profit before tax for the year		**(110,280,875)**	**(124,041,285)**	**(110,280,875)**	**(124,041,285)**
Less: Income tax expenses		(3,151,911)	24,975,824	(3,151,911)	24,975,824
Current Tax	32	1,358,107	27,875,192	1,358,107	27,875,192
Deferred Tax		(4,510,019)	(2,899,368)	(4,510,019)	(2,899,368)
Net profit after tax for the year		**(107,128,964)**	**(149,017,110)**	**(107,128,964)**	**(149,017,110)**
Add: Other comprehensive income, net of tax					-
Total comprehensive income		**(107,128,964)**	**(149,017,110)**	**(107,128,964)**	**(149,017,110)**
Earnings Per Share (EPS) - Basic	**33.01**	**(0.79)**	**(1.10)**	**(0.79)**	**(1.10)**

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Chief Financial Officer

Dhaka
11 November 2026

Sd/-
Company Secretary

Esquire Knit Composite PLC and its subsidiary
Consilidated Statement of Changes in Equity
For the period ended 30 September 2026

Amount in Taka

Particulars	Share Capital	Share premium	OCI Reserve	Revaluation Surplus	Non-controlling interest	Retained Earnings	Total Equity
Balance at 01 July 2026	1,348,958,330	1,086,653,150	3,800,000	3,739,289,134	(1,113,674)	2,174,297,673	8,351,884,613
Net profit for the year	-	-		-	-	(107,012,310)	(107,012,310)
Non-controlling interest					(116,654)	-	(116,654)
Dividend paid	-	-		-	-	-	-
Balance at 30 Sep 2026	**1,348,958,330**	**1,086,653,150**		**3,739,289,134**	**(1,230,328)**	**2,067,285,363**	**8,244,755,650**
Balance at 01 July 2025	1,348,958,330	1,086,653,150	-	3,739,289,135	-	2,608,049,643	8,782,950,257
Net profit for the year		-		-	-	(149,017,110)	(149,017,110)
Non-controlling interest					(1,268,745)	-	(1,268,745)
Dividend paid	-	-		-	-	-	-
Balance at 30 September 2025	**1,348,958,330**	**1,086,653,150**	**-**	**3,739,289,135**	**(1,268,745)**	**2,459,032,533**	**8,632,664,402**
	-	-		-			

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

Dhaka
11 November 2026

Esquire Knit Composite PLC and Its Subsidiary

Consolidated Statement of Cash Flows

For the period ended 30 September 2026

Particulars		Amount in Taka	
		30-Sep-2026	30-Sep-2025
A. Cash flows from operating activities			
Cash receipts from customers		2,428,232,326	2,990,352,581
Cash receipt from other income		2,445,324	(670,062)
Payment to suppliers for import of Raw materials		(1,256,043,417)	(1,389,075,055)
Payment to others		(911,984,831)	(1,196,642,081)
Interest paid		(196,533,327)	(130,188,823)
Income tax paid		(28,683,684)	(24,613,513)
Net cash flow from operating activities		**37,432,392**	**249,163,048**
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		-	(2,354,938)
Investment in capital work in progress		0	-
Advance paid to Valuka project		-	-
Investment in shares			
Investment in FDR		-	12,000
Net cash used in investing activities		**0**	**(2,342,938)**
C. Cash flows from financing activities			
Dividend paid		752,390	
Receipt of Long Term Loan		350,837	
Receipt/(Repayment) of Short Term Loan		(31,485,280)	(117,557,517)
Net cash flow from/(used in) financing activities		**(30,382,052)**	**(117,557,516)**
D. Net cash surplus during the year (A+B+C)		7,050,340	129,262,594
E. Cash and bank balances at beginning of the year		181,479,305	78,037,020
Effect of movements in exchange rates on cash held		-	(598,657)
F. Cash and bank balances at the end of the year		**188,529,644**	**206,700,956**
Cash and bank balances			
Cash in hand		8,495,830	8,495,830
Cash at bank		180,033,815	198,205,126
Total		**188,529,645**	**206,700,956**
Net Operating Cash Flow Per Share (NOCFPS)	**34**	**0.28**	**1.85**

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Chief Financial Officer

Dhaka
11 November 2026

Sd/-
Company Secretary

ESQUIRE KNIT COMPOSITE PLC AND IT'S SUBSIDIARY

Notes to the Consolidated Interim Financial Statements (Unaudited)
For The 1st Quarter Period Ended 30 September 2026

01. Business Activities

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

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

These Financial Statements (They) are the unaudited consolidated interim financial statements (hereinafter "The Consolidated Interim Financial Statements") of Esquire Knit Composite PLC and L'Esquire Limited Companies incorporated in Bangladesh under Companies Act, 1994 for the 1st quarter period ended September 30, 2026 (hereinafter "The Interim Period"). They are prepared in accordance with the International Accounting Standard (IAS 34) "Interim Financial Reporting". These financial statements should read in conjunction with the Annual Financial Statements as on June 30, 2026, as they provide an update of previously reported information.

03. Accounting Policies

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

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

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

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

Figures have been rounded off to the nearest Taka.

SL. No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
4.00	**Property, plant and equipment**		
	(A) Cost/ Revaluation		
	i) Freehold assets		
	Opening balance	9,472,763,769	9,438,571,174
	Add: Addition during the year	-	34,192,595
		9,472,763,769	**9,472,763,769**
	ii) Leasehold assets		
	Opening balance	99,420,368	99,420,368
	Add: Addition during the year	-	-
		99,420,368	**99,420,368**
	Total (A)	**9,572,184,138**	**9,572,184,137**
	Add: Property Plant and Equipment of L'Esquire Lt	320,227,406	320,227,406
		9,892,411,544	**9,892,411,543**
	(B) Accumulated depreciation		
	i) Freehold assets		
	Opening balance	3,738,805,731	3,484,770,609
	Add: Charged during the year	59,347,612	254,035,122
		3,798,153,343	**3,738,805,731**
	ii) Leasehold assets		
	Opening balance	99,420,368	99,420,368
	Add: Charged during the year	-	
		99,420,368	**99,420,368**
	Total (B)	**3,897,573,711**	**3,838,226,099**
	Add: Property Plant and Equipment of L'Esquire Lt	117,227,899	112,022,783
		4,014,801,609	**3,950,248,882**
	(C) Written Down Value (A-B)	**5,877,609,934**	**5,942,162,661**
5.00	**Capital work-in-progress**		
	Opening balance	200,704,515	2,770,129,271
	Add: Addition during the year	-	-
		200,704,515	**2,770,129,271**
	Less: Transferred to Property, Plant & Equipment	-	2,569,424,756
		200,704,515	**200,704,515**
	Add: Work in Progress of L'Esquire Ltd	1,572,006,133	1,572,006,133
		1,772,710,648	**1,772,710,648**
5.01	**Addition during the year**		
	Valuka Project		
	Machineries in work in process	-	
	New ETP Building	-	
		-	**-**

6.00 Investment Property

Inestment property	2,569,424,756	2,569,424,756
	2,569,424,756	**2,569,424,756**
Less: Investment of L'Esquire Ltd		
	2,569,424,756	**2,569,424,756**

7.00 Investment in shares

L' Esquire Ltd	42,000,000	42,000,000
Investment in ICL Unit Fund	13,800,000	13,800,000
	55,800,000	**55,800,000**
Less: Investment of L'Esquire Ltd	**42,000,000**	**42,000,000**
	13,800,000	**13,800,000**

8.00 Inventories

	30.09.2026 Taka	**30.06.2026 Taka**
Yarn (kg)	907,924,842	1,012,356,021
Dyes (kg)	277,740,927	312,528,355
Chemical (kg)	180,819,074	196,377,647
Finishing Materials	1,096,235,582	1,096,691,935
Materials in transit	206,820,025	206,820,025
Spare parts and consumable items	98,171,696	125,526,847
Work in process	882,191,430	882,191,430
Finished goods (pcs.)	188,412,138	188,412,138
	3,838,315,714	**4,020,904,399**
Add: Inventories of L'Esquire Ltd	1,583,829,314	1,633,829,314
	5,422,145,028	**5,654,733,712**

9.00 Accounts receivables

	1,416,085,601	1,254,210,613
Add: Accounts Receivables of L Esquire Ltd	311,619,232	381,689,240
	1,727,704,833	**1,635,899,853**

10.00 Other receivables

Cash incentive	5,095,152	-
Rental Income		-
Accrued interest on FDR	2,987,106	5,095,152
	8,082,257	**5,095,152**

11.00 Advance, deposit and prepayments

Advance	11.01	313,540,186	290,577,506
Deposit	11.02	17,019,124	36,984,191
Prepayments	11.03	1,765,697	1,791,590
		332,325,008	**329,353,287**
Add: Advance ,deposit and Prepayments of L Esquire		44,221,788	37,371,910
		376,546,796	**366,725,197**

11.01 Advance

Advance to creditors		68,017,830	68,017,830
Advance against salaries		15,987,069	15,987,069
Payment to L'esquire for Valuka project		3,293,504,124	3,293,504,124
Advance Income Tax	11.1.1	229,535,288	206,572,608
		3,607,044,311	**3,584,081,631**
Less: Payment to L'Esquire Ltd		3,293,504,125	3,293,504,125
		313,540,186	**290,577,506**

			30.09.2025	30.06.2026
11.1.1	**Advance Income Tax**			
	Opening balance		206,572,608	110,625,349
	Add: Addition during the year	11.1.1.1	22,962,680	95,947,258
			229,535,288	**206,572,608**
	Less: Adjustment for assessment year-2021-22		-	
	Less: Adjustment for assessment year-2022-23		-	
	Less: Adjustment for assessment year-2023-24		-	
	Less: Adjustment for assessment year-2024-25		-	
			229,535,288	**206,572,608**
11.1.1.1	**Advance Income Tax addition**			
	Advance Income Tax on Car		565,000	1,471,000
	Advance Income Tax on FDR Interest			1,487,555
	TDS on Cash Incentive		803,208	2,785,370
	AIT on ICL Dividend Income		-	280,000
	TDS on Import Stage			757,609
	TDS on Export Proceeds		21,594,472	89,165,724
			22,962,680	**95,947,258**
11.02	**Deposit**			
	Guarantee margin & LC margin		4,327,770	-
	Security deposit	11.2.1	12,691,354	6,556,580
	FBPAR & margin account	11.2.2	-	30,427,611
			17,019,124	**36,984,191**
11.2.1	**Security deposit**			
	Rural Electrification Board (REB) for electricity		7,295,517	262,980
	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 L		2,789,577	6,233,600
			12,691,354	**6,556,580**
11.2.2	**FBPAR & margin account**			
	FBPAR A/C with EBL -in Dollar			30,427,611
			-	**30,427,611**
11.03	**Prepayments**			
	Insurance premium		1,765,697	1,791,590
			1,765,697	**1,791,590**
12.00	**Investment**			
	Investment in FDR		108,337,648	108,337,648
			108,337,648	**108,337,648**

			30.09.2026	30.06.2026
13.00	**Cash and cash equivalents**			
	Cash in hand	13.01	8,145,830	1,090,996
	Cash at bank	13.02	164,497,554	164,497,554
			172,643,384	**165,588,550**
	Add: Cash and Cash Equivalents of L Esquire Ltd		15,886,261	15,890,755
			188,529,645	**181,479,305**
13.01	**Cash in hand**			
	Head Office		7,685,234	800,000
	Factory		460,596	290,996
			8,145,830	**1,090,996**

13.02 Cash at bank

Bank Name	Branch	A/C Type	A/C No.		
Dutch Bangla Bank L	Local office	FCAD($)	101.117.163	63,129	63,129
Dutch Bangla Bank L	Local office	FCAD(€)	101.119.20	-	-
Dutch Bangla Bank L	Local office	FCAD($)	1011100006900	34,488	34,488
Dutch Bangla Bank L	Kawran Baz	CD	101.110.36941	861,686	861,686
Dutch Bangla Bank L	Kawran Baz	CD	101.120.5645	980,287	980,287
Dutch Bangla Bank L	Kawran Baz	CD	101.120.5692	57,730	57,730
Eastern Bank Ltd.	Principal	CD	1011060000160	-	-
Eastern Bank Ltd.	Principal	FCAD($)	101.305.3310	-	-
Eastern Bank Ltd.	Principal	EOQ($)	1.0131E+12	5,575,056	5,575,056
Dutch Bangla Bank L	Kawran Baz	CD	107.120.484	8,656	8,656
Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	12,488	12,488
NCC Bank CD A/C	Baridhara	CD	1070210001597	19,508	19,508
One Bank Ltd.	Agrabad, Ct	CD	0031050001366	107,625	107,625
Al -Arafa Islami Ban	VIP Road	CD	141020047786	3,191	3,191
Al -Arafa Islami Ban	Gulshan	CD	0541020010677	396,274	396,274
Al -Arafa Islami Ban	Gulshan	FCAD($)	0549580000352	5,542,531	5,542,531
Al -Arafa Islami Ban	Gulshan	FCAD($)	0549880000366	19,990	19,990
Al -Arafa Islami Ban	Gulshan	FCAD($)	0549850000453	145,380,122	145,380,122
Bank Asia	Tower	CD	62733000256	10,700	10,700
Dutch Bangla Bank L	Kawran Baz	CD	1071100031497	-	-
Shahajalal Islamic Ba	Eskaton	CD	0331100000679	15,932	15,932
South Bangla Aricult	Gulshan	CD	0010111005482	121,748	121,748
United Commercial E	Mohakhali	CD	1101000002124	7,086	7,086
United Commercial E	Mohakhali	SND	1301000000653	682,737	682,737
United Commercial E	Mohakhali	SND	1301000000700	13,299	13,299
United Commercial E	Mohakhali	SND	1301000000584	144,693	144,693
United Commercial E	Mohakhali	FCAD ($	1184000000267	19,715	19,715
UCBL -FACD in US	Mohakhali	FCAD ($	1181000000193	-	-
HSBC	Managemen	CD	001-011576011	293,473	293,473
Dutch Bangla Bank L	Local office	CD	1011200013502	524,694	524,694
Dutch Bangla Bank L	Local office	CD	1011200007676	9,203	9,203
One Bank Ltd.	Agrabad, Ct	CD	0031020009947	-	-
Dutch Bangla Bank L	Local office	CD	1011200007863	-	-
Shimanto Bank Ltd.	Corporate o	CD	1005241000165	-	-
City Bank	Gulshan	CD	1103309469001	54,403	54,403
Mutual Trust Bank L	Progati Sara	CD	80210017599	45,860	45,860
Agrani Bank PLC	Kawran Baz	CD	0117202001065	1,929,045	1,929,045
Sonali Bank PLC	Kawran Baz	CD	0130502001573	263,674	263,674
Sonali Bank PLC	Kawran Baz	CD	0806002002002	1,298,531	1,298,531
One Bank Ltd.	Mirpur	CD	110039901005	-	-
				164,497,554	**164,497,554**

14.00 Share capital

Authorized capital		
200,000,000 Ordinary shares of Tk.10 each	**2,000,000,000**	**2,000,000,000**
Issued, subscribed and paid-up capital		
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		30.09.2026	30.06.2026
		30.09.2026	30.06.2026	Taka	Taka
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	21.93%	29,581,343	29,581,343	295,813,430	295,813,430
Esquire Accessories Ltd	0.90%	1,214,677	1,214,677	12,146,770	12,146,770
Esquire Electronics Ltd	4.34%	5,848,010	5,848,010	58,480,100	58,480,100
General Public and Institution	25.87%	34,895,833	34,895,833	348,958,330	348,958,330
	100%	**134,895,833**	**134,895,833**	**1,348,958,330**	**1,348,958,330**

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

	30.09.2026	30.06.2026
14.01 Non-controlling Interest		
Share Capital (42000 Ordinary shares @ Tk.10 each)	420,000	420,000
Retained Earnings		
Opening balance	(1,533,674)	(1,510,382)
Add: Net profit after tax for the year	(116,654)	(23,293)
	(1,650,328)	(1,533,674)
	(1,230,328)	**(1,113,674)**
15.00 Share premium		
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 & 14,962,501 shares @ Tk 30 premium for General Public) was received as share premium in respect of issued to share holder through IPO

16.00 Revaluation surplus	**3,739,289,135**	**3,739,289,135**
17.00 OCI Reserve for ICL Unit Fund		
Opening balance	3,800,000	3,800,000
Add: Unrealized Gain/(Loss) on investments due to changes in marke	**3,800,000**	**3,800,000**
18.00 Retained earnings		
Opening balance	2,174,297,673	2,607,670,485
Add: Net profit after tax for the year	(107,012,310)	(361,832,949)
Less: Cash dividend	-	71,539,863
	2,067,285,363	**2,174,297,673**

19.00 Deferred Tax liabilities

Deferred tax liabilities have been recognized and measured in accordance with the provisions of IAS 12: Income

Deferred tax liabilities related to Profit and Loss A/C	19.01	103,008,246	107,158,784
Deferred tax Liabilities related to other comprehensive		155,803,714	155,803,714
		258,811,960	**262,962,498**
Add: Deferred Tax of L' Esquire Ltd		**392,334**	**751,815**
		259,204,293	**263,714,312**

19.01 Deferred tax liabilties

	Carrying amount	Tax base	Taxable temporary difference
As at 30 September 2026	**Taka**	**Taka**	**Taka**
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land	##########	797,662,380	858,402,045
Applicable tax rate			12.00%
Deferred tax liability			**103,008,245**

		30.09.2026	30.06.2026
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**

As at 30 June 2026	**Carrying amount Taka**	**Tax base Taka**	**Taxable temporary difference Taka**
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land	1,715,412,037	822,422,173	892,989,864
Applicable tax rate			12%
Deferred tax liability			**107,158,784**

	Carrying amount Taka	**Tax base Taka**	**Taxable temporary difference Taka**
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**

19.02	**Deferred Tax Expenses**		
	Deferred Liabilities at the end of the period	103,008,245	107,158,784
	Deferred Liabilities at the beginning of the period	107,158,784	116,015,724
	Deferred Tax expenses	**(4,150,538)**	**(8,856,940)**
	Add: Deferred Tax of L'Esquire Ltd	(359,481)	(560,519)
		(4,510,019)	**(9,417,460)**

20.00	**Long term loan net of current maturity**		
	International Finance Corporation	1,248,375,370	1,248,375,370
	Jamuna Bank PLC	-	-
	United Commercial Bank PLC	374,417,089	374,417,089
	Shimanto Bank PLC	238,790,084	238,790,084
	SBAC Bank PLC	310,565,403	310,565,403
	Alliance Finance PLC	267,282,043	267,282,043
	Bank Asia PLC	53,030,570	53,030,570
	Infrastructure Development Company Ltd (IDCOL).	546,345,376	546,345,376
	Al Arafa Islamic Bank Ltd	1,962,560,108	1,962,560,108
		5,001,366,043	**5,001,366,043**
	Less: Current portion of long term loan	1,148,880,324	1,148,880,324
	Add: Current portion of lTerm loan of L'esquire Ltd.		13,275,252
			1,162,155,576
	International Finance Corporation	117,632,823	117,632,823
	Jamuna Bank PLC	109,611,552	109,611,552
	United Commercial Bank PLC	68,974,320	68,974,320
	Shimanto Bank PLC	79,200,000	79,200,000
	SBAC Bank PLC	82,651,752	82,651,752
	Alliance Finance PLC	53,030,570	53,030,570
	Bank Asia PLC	107,070,120	107,070,120
	Infrastructure Development Company Ltd (IDCOL).	530,709,187	530,709,187
	Al Arafa Islamic Bank Ltd		
		3,852,485,719	**3,852,485,719**
	Add: Long Term Loan of L'Esquire Ltd	57,500,933	44,225,681
		3,909,986,652	**3,896,711,400**

			30.09.2026	30.06.2026
21.00	**Finance lease obligation net of current maturity**			
	IPDC Finance Limited		-	16,947,117
	LankaBangla Finance PLC		16,648,192	-
			16,648,192	**16,947,117**
	Less: Current portion of finance lease obligation		-	16,947,117
	LankaBangla Finance PLC		16,648,192	-
			16,648,192	**16,947,117**
			-	**-**
	Net Changes of L' Esquire Lease		11,314,454	10,664,692
			11,314,454	**10,664,692**
21.01	Lease Liabilities (Current Portion)		16,648,192	16,947,117
	Add: Lease Liability of L'Esquire Ltd		6,564,757	6,564,757
			23,212,949	**23,511,874**
22.00	**Short term loan**			
	Al arafa Islamic Bank Ltd	22.01	1,409,473,220	1,409,473,220
	Eastern Bank Limited	22.02	243,522,431	243,522,431
	United commercial Bank Limited	22.03	808,133,212	838,133,212
			2,461,128,863	**2,491,128,863**
	Add: Short term Loan of L Esquire Ltd		253,797,719	255,282,999
			2,714,926,582	**2,746,411,862**
22.01	Al arafa Islamic Bank Ltd			
	HPSM (Transport) Short Term		194,130,555	194,130,555
	LTR- MPI (Trust Receipt)		-	-
	Loan against EDF		470,502,114	470,502,114
	Overdraft	22.01.1	744,840,551	744,840,551
			1,409,473,220	**1,409,473,220**

22.01.1 Overdraft

Name of the Bank	Account #	Amount in Taka	Amount in Taka
OD- Bai-Muazzal (Gen		744,840,551	744,840,551
		744,840,551	**744,840,551**

		30.09.2026	30.06.2026
22.02	**Eastern Bank Limited**		
	Overdraft	30,952,281	30,952,281
	Time loan normal	89,770,419	89,770,419
	Export cash credit	122,799,731	122,799,731
	Loan against EDF	-	-
		243,522,431	**243,522,431**

22.03 United Commercial Bank Ltd.

	Branch	A/C #	Amount in Taka	Amount in Taka
Overdraft	**Mohakhal**	**0781749000000347**	102,781,520	102,781,520
Time loan normal			250,160,452	250,160,452
Export cash credit			485,191,240	485,191,240
EDF			-	-
			838,133,212	**838,133,212**

23.00	**Unclaimed Dividend**	**2,260,380**	**1,507,990**

SL #	Account Number	Bank	AGM No	Taka	Taka
1	078-130-100-000-0653	UCBL	22th	-	448,766
2	078-130-100-000-0700	UCBL	23rd	-	1,167,945
3	1011200013502	DBBL	24th	-	643,670
				-	**2,260,380**

24.00	**Accounts payable**		
	Import liability and other creditors	1,127,131,068	955,585,310
	Add: Accounts Payable of L Esquire Ltd	113,968,555	242,543,534
		1,241,099,622	**1,198,128,845**

25.00 Liabilities for expenses

	Salary and wages		233,797,619
	Gas Bills		58,015,331
	Electricity		2,411,284
	Telephone bill		77,000
	Tax & VAT		-
	Central Fund payable	25.01	-
	Wasa bill		57,069
	Provision for Income Tax	25.02	156,162,892
	Provision for Head office Floors		1,837,169
	Financial Interest		100,545,047
	Professional and legal fees		-
	TDS on Dividend and Expenses		9,373,242
	Audit fees		862,500
	Regulatory fees		
	Head office rent		9,400,000
		463,106,391	**572,539,152**
	Add: Liabilities for Expenses	46,144,244	23,138,616
		509,250,635	**595,677,768**

25.01 WPPF payable

Opening Balance	-	-
Add: Addition during the year	636,420	2,667,133
	636,420	2,667,133
Less: Payment during the year	636,420	2,667,133
	-	**-**

25.02 Provision for Income Tax

Opening balance	156,162,892	149,837,914
Add: Provision made for the year	22,082,775	6,324,978
	178,245,668	**156,162,892**
Less: Adjustment for assessment year-2021-22		-
Less: Adjustment for assessment year-2022-23		-
Less: Adjustment for assessment year-2023-24		-
Less: Adjustment for assessment year-2024-25	-	-
	178,245,668	**156,162,892**

Income Tax provision

Export		
Non operating income	1,358,107	6,324,978
	1,358,107	**6,324,978**
Add: Current tax of L Esquire Ltd	**4,206,960**	**269,620**
	5,565,067	**6,594,598**

		Septermber 30,26 Taka	Septermber 30,25 Taka
26. Sales			
Export sales		**1,747,102,649**	**2,147,144,449**
Add: Export of L Esquire Ltd		772,934,657	594,863,207
Consolidated revenue		**2,520,037,306**	**2,742,007,656**
27. Cost of Goods Sold			
Cost of materials consumed (Garments Unit)	[Note: 27.1]	1,136,882,315	1,283,677,200
Cost of direct labor	[Note: 27.2]	521,348,235	441,145,389
Prime cost		**1,658,230,550**	**1,724,822,589**
Factory overheads	[Note: 27.3]	184,167,534	159,346,587
Cost of Goods put into Process		**1,842,398,084**	**1,884,169,176**
Opening Work in process		710,616,073	710,616,073
Closing Work in process		(882,191,430)	(628,352,687)
Cost of Goods Manufactured		**1,670,822,727**	**1,966,432,562**
Opening Finished Goods		188,412,138	195,835,241
Cost of Goods Available for Sale		**1,859,234,865**	**2,162,267,803**
Closing Finished Goods		(384,729,550)	(184,729,550)
		1,474,505,315	**1,977,538,253**
Add: Cost of Goods Sold of L Esquire Ltd		762,613,334	485,269,057
Consolidated Cost of Goods solds		**2,237,118,649**	**2,462,807,310**
27.1 Raw Materials Consumption			
Yarn		864,024,116	918,244,763
Dyes		34,787,429	47,980,372
Chemical		58,615,203	93,695,307
Finishing Materials		179,455,568	223,756,758
		1,136,882,315	**1,283,677,200**
27.2 Cost of direct labor			
Workers wages		320,700,509	241,267,023
Workers overtime		51,945,260	67,302,932
Daily labor		51,350	957,021
Salary		129,677,733	112,645,030
Festival bonus and Provident Fund		18,973,383	18,973,383
		521,348,235	**441,145,389**
27.3 Factory overheads			
Gas and electricity		90,994,577	85,561,801
Insurance premium		1,431,636	1,431,636
Tiffin expenses for workers		2,079,183	1,943,297
Spare Parts Consumption		27,355,151	8,178,981
Vehicle running (Oil and fuel)		3,020,219	4,433,356
Rent, rates and taxes		797,489	179,387
Local conveyance		523,605	547,878
Telephone & Mobile bills		427,100	608,900
Depreciation		57,538,574	56,461,351
		184,167,534	**159,346,587**

		Septermber 30,26 Taka	Septermber 30,25 Taka
28. Operating expenses			
Office & administrative expenses	Note: 28.1	81,021,994	65,371,380
Selling & distribution expenses	Note: 28.2	81,571,249	79,349,598
		162,593,243	**144,720,978**
Add: Operational Expenses of L Esquire Ltd		**18,369,187**	**109,983,107**
Administrative overhead		6,344,822	52,682,050
Selling and Distribution overhead		12,024,365	57,301,057
Consolidated Operational Expenses		**180,962,430**	**254,704,085**

28.1 Office & administrative expenses

Salary & allowances	38,840,732	37,602,539
Contribution to employees provident fund		1,382,928
Vehicle maintenance		
Vehicle running expenses	1,440,115	1,910,410
Entertainment	374,015	362,478
Printing expenses	-	-
Stationery expenses	124,179	124,179
Telephone, mobile & internet	483,204	2,362,520
Travelling & conveyance	174,115	159,520
Bank charges	10,013,420	9,761,964
License, renewal & registration	2,193,710	636,110
Utility expenses	1,267,314	947,758
Audit fees	1,324,181	-
Exchange loss	-	-
Floor rent	761,000	761,000
Depreciation	1,809,037	8,634,174
Miscellaneous expenses	22,216,971	725,800
	81,021,994	**65,371,380**

28.2 Selling & distribution expenses

Inspection & certificate issue expenses	2,542,118	1,653,281
Export permission	427,742	163,150
Foreign Travel for marketing	3,324,265	2,249,814
Sample and courier expenses	6,164,751	787,496
Bank charges on export proceeds	29,445,155	37,491,759
Freight charges on export	9,750,387	11,348,788
C&F expenses on export	14,411,620	7,739,177
Carriage outward on export	15,505,211	17,916,133
	81,571,249	**79,349,598**

		Septermber 30,26 Taka	Septermber 30,25 Taka
29.	**Financial expenses**		
	Interest on Short term loan	100,653,629	64,397,491
	Interest on Long term loan	112,402,473	75,686,422
	Interest on Finance lease	-	-
		213,056,102	**140,083,912**
	Add: Financial Expenses of L Esquire Ltd	**3,977,010**	**10,204,695**
	Consolidated Financial Expenses	**217,033,112**	**150,288,607**
30	**Non operating income**		
	Interest income from FDR	2,987,106	
	Rental Income (Ideal Trade center)	600,000	600,000
	Lease rental	1,845,324	1,845,324
		5,432,430	**2,445,324**
31	**Provision for contribution to WPPF & WF**	**636,420**	**694,263**
32	**Income tax expenses**	**1,358,107**	**22,082,775**
	Add: Income Tax Expenses of L Esquire Ltd	(359,481)	5,792,417
	Consolidated Income Tax Expenses	**998,627**	**27,875,192**
	Deferred tax Expenses		
	EKCL-Deferred Tax exp	(4,150,538)	
	L Esquire Ltd	(359,481)	
		(4,510,019)	

Calculation of Current tax/ Tax expenses

Particulars	Tk	Tk	Rate	Taka	Taka
Revenue	-	2,147,144,449			
Income rate			1.00%	-	21,471,444
Non-operating i	5,432,430	2,445,324	25%	1,358,107	611,331
Current Tax	**Current Tax**			**1,358,107**	**22,082,775**

SL. No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
33.00	**Net Asset Value (NAV) Per Share**		
	Total assets	18,064,891,543	18,250,368,932
	Total Liabilities	(9,820,135,892)	(9,898,484,318)
	Net Asset Value (NAV) (A)	8,244,755,651	8,351,884,613
	Revaluation reserve	(3,739,289,135)	(3,739,289,135)
	Net Asset Value (NAV) without revaluation reserve (B)	4,505,466,516	4,612,595,478
	Outstanding Number of shares (C)	134,895,833	134,895,833
	Net Asset Value (NAV) per share with revaluation reserve (A÷C)	**61.12**	**61.91**
	Net Asset Value (NAV) per share without revaluation reserve (B÷C)	**33.40**	**34.19**

NAV per share (both with and without revaluation reserve) has decreased as of September 30, 2026, compared to June 30, 2026, due to the net loss incurred during the quarter.

33.01 Earnings Per Share (EPS)

Earning attributable to ordinary shareholders (Taka)	(107,128,964)	(149,017,110)
Outstanding Number of shares	134,895,833	134,895,833
Earnings Per Share (Taka)	**(0.79)**	**(1.10)**

EPS has increased (net loss per share decreased) to Tk. (0.79) from Tk. (1.10) compared to the same period of the previous year due to improved operational efficiency, through the company still incurred a net loss.

34.00 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	37,432,392	249,163,048
Outstanding Number of shares	134,895,833	134,895,833
Net operating cash flows per shares	**0.28**	**1.85**

NOCFPS has decreased to Tk. 0.28 from Tk. 1.85 compared to the same period last yeae mainly due to lower cash collection and higher payments to suppliers.

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	(107,128,964)	(149,017,110)
Adjustment for non-cash items:		
Depreciation	60,965,733	67,802,819
Deferred Tax Adjustment	(4,510,019)	(2,899,368)
Changes in Working Capital:		
(Increase)/decrease in Inventory	232,588,685	237,338,844
Decrease in Accounts receivable	(91,804,980)	248,344,925
(Increase)/decrease in Advance deposit and Payments	(9,221,709)	11,850,217
Increase in Accounts payable	42,970,777	(177,403,786)
Decrease in Accrued Expenses	(86,427,133)	13,146,507
Net cash flow from operating activities	**37,432,392**	**249,163,048**

36.00 Related party disclosures

i) Related party transactions **(Amount in Taka)**

Name	Nature of relationship	Nature of Transaction	Opening Balance	Purchase/receipts	Payment	Outstanding as on 30.09.2026 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	-	7,037,825	7,037,825	-
Esquire Electronics Limited	Common Management	Purchase	-	9,491,670	9,491,670	-
Esquire Dyeing Industries Limited	Common Management	Dyeing	4,606,875	35,722,659	15,014,170	25,315,364
Esquire Testing Services (BD) Limited	Common Management	Fabric testing fees		338,143	338,143	-
L'Esquire Ltd			(3,293,504,124)	-	-	(3,293,504,124)
Esquire Plasitc Ltd	Common Management	Purchase	-	-	-	-
						(3,268,188,761)

FIRST QUARTER
FINANCIAL STATEMENTS
2026-2027
30 SEPTEMBER 2026

SEPARATE

Un-Audited

Esquire Knit Composite PLC

Statement of Financial Position
As at 30 September 2026

	Notes	30.09.2026 Taka	30.06.2026 Taka
Assets			
Non-Current Assets		**8,500,539,696**	**8,559,887,308**
Property, plant and equipment	4	5,674,610,426	5,733,958,038
Capital work in progress	5	200,704,514	200,704,514
Investment Property	6	2,569,424,756	2,569,424,756
Investment in shares	7	55,800,000	55,800,000
Current Assets		**9,240,815,348**	**9,248,515,385**
Inventories	8	3,838,315,714	4,020,904,399
Accounts receivables	9	1,416,085,601	1,254,210,613
Other receivables	10	79,603,869	76,616,764
Advance, deposit and prepayments	11	3,625,829,132	3,622,857,412
Investment	12	108,337,648	108,337,648
Cash and bank balances	13	172,643,384	165,588,550
TOTAL ASSETS		**17,741,355,044**	**17,808,402,693**
EQUITY & LIABILITIES			
Shareholders' Equity		**8,410,902,149**	**8,506,365,720**
Share capital	14	1,348,958,330	1,348,958,330
Share Premium Account	15	1,086,653,150	1,086,653,150
Revaluation surplus	16	3,739,289,135	3,739,289,135
OCI Reserve for ICL Unit Fund	17	3,800,000	3,800,000
Retained earnings	18	2,232,201,534	2,327,665,105
Non Current Liabilities		**4,111,297,678**	**4,115,448,216**
Deferred Tax liabilities	19	258,811,960	262,962,498
Long term loan net of current maturity	20	3,852,485,719	3,852,485,719
Finance lease obligation net off current maturity	21	-	-
Current Liabilities		**5,219,155,218**	**5,186,588,757**
Short term loan	22	2,461,128,863	2,491,128,863
Current portion of long term loan	18	1,148,880,324	1,148,880,324
Current portion of finance lease obligation	21	16,648,192	16,947,117
Uncalimed dividend	23	2,260,380	1,507,990
Accounts payable	24	1,127,131,068	955,585,310
Liabilities for expenses	25	463,106,391	572,539,152
TOTAL EQUITY & LIABILITIES		**17,741,355,044**	**17,808,402,693**
Net Asset Value (NAV) per share with revaluation reserve		**62.35**	**63.06**
Net Asset Value (NAV) per share without revaluation reserve		**34.63**	**35.34**

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

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Company Secretary

Dhaka,
11 November 2026

Sd/-
Chairman

Un-Audited

Esquire Knit Composite PLC

Statement of Profit or Loss and Other Comprehensive Income

For the period ended 30 September 2026

Figure in Taka

Particulars	Notes	1st Quarter		Year to Date	
		July to Sept-26	July to Sept-25	July to Sept-26	July to Sept-25
Revenue	26	1,747,102,649	2,147,144,449	1,747,102,649	2,147,144,449
Less: Cost of Goods Sold	27	1,474,505,315	1,977,538,253	1,474,505,315	1,977,538,253
Gross profit		**272,597,334**	**169,606,195**	**272,597,334**	**169,606,195**
Less: Operating expenses	28	162,593,243	144,720,978	162,593,243	144,720,978
Gross operating profit for the year		**110,004,091**	**24,885,217**	**110,004,091**	**24,885,217**
Less: Financial expenses	29	213,056,102	140,083,912	213,056,102	140,083,912
Net operating profit for the year		**(103,052,011)**	**(115,198,695)**	**(103,052,011)**	**(115,198,695)**
Add: Non operating income	30	5,432,430	2,445,324	5,432,430	2,445,324
Profit before WPPF & WF for the year		**(97,619,582)**	**(112,753,371)**	**(97,619,582)**	**(112,753,371)**
Less: Provision for contribution to WPP	30	636,420	694,263	636,420	694,263
Profit before tax for the year		**(98,256,001)**	**(113,447,634)**	**(98,256,002)**	**(113,447,634)**
Less: Income tax expenses		(2,792,431)	**19,183,407**	(2,792,431)	19,183,407
Current Tax	31	1,358,107	22,082,775	1,358,107	22,082,775
Deferred Tax		(4,150,538)	(2,899,368)	(4,150,538)	(2,899,368)
Net profit after tax for the year		**(95,463,571)**	**(132,631,041)**	**(95,463,571)**	**(132,631,041)**
Add: Other comprehensive income, net of tax					-
Total comprehensive income		**(95,463,571)**	**(132,631,041)**	**(95,463,571)**	**(132,631,041)**
Earnings Per Share (EPS) - Basic	**32**	**(0.71)**	**(0.98)**	**(0.71)**	**(0.98)**

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Compnay Secretary

Dhaka,
11 November 2026

Sd/-
Chairman

Esquire Knit Composite PLC

Statement of Changes in Equity
For the period ended 30 September 2026

(Amount in Taka)

Particulars	Share Capital	Share Premium	OCI Reserve	Revaluation Surplus	Retained Earnings	Total Equity
Balance at 01 July 2026	1,348,958,330	1,086,653,150	3,800,000	3,739,289,135	2,327,665,105	8,506,365,719
Issuance of share	-			-	-	-
Bonus share issued	-			-	-	-
Net profit for the year	-			-	(95,463,571)	(95,463,571)
Balance at 30 September 2026	**1,348,958,330**	**1,086,653,150**	**3,800,000**	**3,739,289,135**	**2,232,201,534**	**8,410,902,149**
Balance at 01 July 2025	1,348,958,330	1,086,653,150	-	3,739,289,135	2,758,708,656	8,933,609,271
Issuance of share					-	-
Net profit for the year	-			-	(132,631,041)	(132,631,041)
Balance at 30 September 2025	**1,348,958,330**	**1,086,653,150**	**-**	**3,739,289,135**	**2,626,077,614**	**8,800,978,229**

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Company Secretary

Dhaka,
11 November 2026

Sd/-
Chairman

Esquire Knit Composite PLC

Statement of Cash Flows
For the period ended 30 September 2026

	Notes	30.09.26 Taka	30.09.25 Taka
A. Cash flows from operating activities			
Cash receipts from customers		1,585,227,662	2,308,439,612
Cash receipt from other income		2,445,324	(670,062)
Payment to suppliers		(414,256,447)	(1,389,319,780)
Payment to others		(920,297,515)	(678,225,889)
Interest paid		(192,956,317)	(119,984,127)
Income tax paid		(22,962,680)	(24,613,513)
Net cash flow from operating activities		**37,200,027**	**95,626,241**
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		-	(551,300)
Capital work in progress		-	-
Investment in FDR		-	12,000
Net cash used in investing activities		**-**	**(539,300)**
C. Cash flows from financing activities			
Unclamied divided		752,390	
Repayment of Long Term Loan		(298,925)	
Receipt/(Repayment) of Short Term Loan		(30,000,000)	(60,798,721)
Net cash flow from/(used in) financing activities		**(29,546,535)**	**(60,798,721)**
D. Net cash surplus/(deficit) during the year (A+B+C)		7,653,492	34,288,220
E. Cash and bank balances at beginning of the year		165,588,550	9,961,824
Efect of movements in exchange rates on cash held		(598,657)	(598,657)
F. Cash and bank balances at end of the year		**172,643,385**	**43,651,386**
Cash and bank balances			
Cash in hand		8,145,830	8,145,830
Cash at bank		164,497,554	35,505,556
Total		**172,643,384**	**43,651,386**
Net Operating Cash Flow Per Share (NOCFPS)	33	**0.28**	**0.71**

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Company Secretary

Dhaka,
11 November 2026

Sd/-
Chairman

Esquire Knit Composite PLC
Notes to the Interim Financial Statements
For The 1st Quarter Ended 30 September 2026

1. Business Activities

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

2. Basis of preparation of the Interim Financial Statements

These Financial Statements (They) are the unaudited Interim Financial Statement (here after 'the Interim Financial Statements') of Esquire Knit Composite PLC, for the 1st Quarter Ended on September 30, 2026 (hereinafter the interim period). They are prepared in accordance with the Bangladesh Accounting Standard (IAS-34) 'Interim Financial Reporting'. These financial statements should read in conjunction with the Annual Financial Statements as of June 30, 2026, as they provide an update of previous reported information.

3. Accounting Policies

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

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

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

Figures have been rounded off to the nearest Taka.

		30.09.2026 Taka	30.06.2026 Taka
4.	**Property, plant and equipment**		
	(A) Cost/ Revaluation		
	i) Freehold assets		
	Opening balance	9,472,763,769	9,438,571,174
	Add: Addition during the period	-	34,192,595
		9,472,763,769	**9,472,763,769**
	ii) Leasehold assets		-
	Opening balance	99,420,368	99,420,368
	Add: Addition during the year	-	-
		99,420,368	99,420,368
		9,572,184,137	**9,572,184,137**
	(B) Accumulated depreciation		
	i) Freehold assets		
	Opening balance	3,738,805,731	3,484,770,609
	Add: Charged during the period	59,347,612	254,035,122
		3,798,153,343	**3,738,805,731**
	ii) Leasehold assets		
	Opening balance	99,420,368	99,420,368
	Add: Charged during the year	-	
		99,420,368	**99,420,368**
	(C) Written Down Value (A-B)	**5,674,610,426**	**5,733,958,038**
5.	**Capital work in progress**		
	Opening balance	200,704,514	2,770,129,270
	Add: Addition during the period (Note: 5.1) (Note: 5.1)	-	-
		200,704,514	2,770,129,270
	Less: Transfer to Property, Plant & Equipment	-	2,569,424,756
		200,704,514	**200,704,514**
5.1	**Addition during the year**		
	Valuka Project		-
	Machineries in work in process		-
	New ETP Building	-	-
		-	**-**

6 Investment Property

See accounting policy in Note 3.04

	30.09.2026 Taka	30.06.2026 Taka
Balance at 30 June 2026 (Acquisition Cost)	2,569,424,756	2,569,424,756
Additions / Disposals during the period	-	-
Depreciation Charge for the period	-	-
	2,569,424,756	**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 Investment in shares

Esquire Accessories Limited		-
L' Esquire Ltd	42,000,000	42,000,000
Investment in ICL Unit Fund	13,800,000	13,800,000
	55,800,000	**55,800,000**

	30.09.2026 Taka	30.06.2026 Taka
8 Inventories		
Yarn (kg)	907,924,842	1,012,356,021
Dyes (kg)	277,740,927	312,528,355
Chemical (kg)	180,819,074	196,377,647
Finishing Materials	1,096,235,582	1,096,691,935
Materials in transit	206,820,025	206,820,025
Spare parts and consumable items	98,171,696	125,526,847
Work in process	882,191,430	882,191,430
Finished goods (pcs.)	188,412,138	188,412,138
	3,838,315,714	**4,020,904,399**

A schedule of work in process is given in **Annexure-I**

				30.09.2026 Taka	30.06.2026 Taka
9	**Accounts receivables**			**1,416,085,601**	**1,254,210,613**
10	**Accounts receivables**				
	Cash incentive			76,616,764	76,616,764
	Rental Income				
	Accrued interest on FDR			2,987,106	-
				79,603,869	**76,616,764**
11	**Advance, deposit and prepayments**				
	Advance	Note: 10.1	(Note: 11.1)	3,607,044,311	3,584,081,631
	Deposit		(Note: 11.2)	17,019,124	36,984,191
	Prepayments		(Note: 11.3)	1,765,697	1,791,590
				3,625,829,132	**3,622,857,412**
11.01	**Advance**				
	Advance to creditors			68,017,830	68,017,830
	Advance against salaries			15,987,069	15,987,069
	Payment to L'esquire for Valuka project			3,293,504,124	3,293,504,124
	Advance Income Tax		(Note: 11.1.1)	229,535,288	206,572,608
				3,607,044,311	**3,584,081,631**
11.1.1	**Advance Income Tax**				
	Opening balance			206,572,608	110,625,349
	Add: Addition during the year		(Note: 11.1.1.1)	22,962,680	95,947,258
				229,535,288	206,572,608
	Less: Adjustment for assessment year-2021-22			-	
	Less: Adjustment for assessment year-2022-23			-	
	Less: Adjustment for assessment year-2023-24			-	
	Less: Adjustment for assessment year-2024-25			-	
				229,535,288	**206,572,608**

		30.09.2026 Taka	30.06.2026 Taka
11.1.1.1	**Advance Income Tax addition**		
	Advance Income Tax on Car	565,000	1,471,000
	Advance Income Tax on FDR Interest		1,487,555
	TDS on Cash Incentive		2,785,370
	TDS on Import Stage	803,208	757,609
	AIT on ICL Dividend Income		280,000
	TDS on Export Proceeds	21,594,472	89,165,724
		22,962,680	**95,947,258**
11.2	**Deposit**		
	Guarantee margin	4,327,770	-
	Security deposit (Note: 11.2.1)	12,691,354	6,556,580
	FBPAR & margin account (Note: 11.2.2)	-	30,427,611
		17,019,124	**36,984,191**
11.2.1	**Security deposit**		
	Rural Electrification Board (REB) for electricity	7,295,517	262,980
	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	2,789,577	6,233,600
		12,691,354	**6,556,580**
11.2.2	**FBPAR & margin account**		
	FBPAR A/C with EBL -in Dollar	-	30,427,611
		-	**30,427,611**
11.3	**Prepayments**		
	Insurance premium	**1,765,697**	**1,791,590**

		30.09.26 Taka	30.06.2026 Taka
12	**Investment**		
	Investment in FDR	**108,337,648**	**108,337,648**

13 Cash and bank balances

Cash in hand	(Note: 13.1)	8,145,830	1,090,996
Cash at bank	(Note: 13.2)	164,497,554	164,497,554
		172,643,384	**165,588,550**

13.01 Cash in hand

Head Office	7,685,234	800,000
Factory	460,596	290,996
	8,145,830	**1,090,996**

13.02 Cash at bank

Bank Name		A/C Type	A/C #		
Dutch-Bangla Bank PLC	Local office	FCAD($)	101117163	63,129	63,129
Dutch-Bangla Bank PLC	Local office	FCAD(€)	10111920	-	-
Dutch-Bangla Bank PLC	Local office	FCAD($)	1011100006900	34,488	34,488
Dutch-Bangla Bank PLC	Kawran Bazar	CD	10111036941	861,686	861,686
Dutch-Bangla Bank PLC	Kawran Bazar	CD	1011205645	980,287	980,287
Dutch-Bangla Bank PLC	Kawran Bazar	CD	1011205692	57,730	57,730
Eastern Bank PLC.	Principal	CD	1011060000160	-	-
Eastern Bank PLC.	Principal	FCAD($)	1013053310	-	-
Eastern Bank PLC.	Principal	EOQ($)	1013100605881	5,575,055.85	5,575,056
Dutch-Bangla Bank PLC	Kawran Bazar	CD	107120484	8,656	8,656
Jamuna Bank PLC	Mohakhali	CD	10210015098	12,488	12,488
NCC Bank PLC	Baridhara	CD	1070210001597	19,508	19,508
One Bank PLC.	Agrabad, Ctg.	CD	0031050001366	107,625	107,625
Al-Arafah Islami Bank PLC.	VIP Road	CD	141020047786	3,191	3,191
Al-Arafah Islami Bank PLC.	Gulshan	CD	541020010677	396,274	396,274
Al-Arafah Islami Bank PLC.	Gulshan	FCAD($)	0549580000352	5,542,531	5,542,531
Al-Arafah Islami Bank PLC.	Gulshan	FCAD($)	0549880000366	19,990	19,990
Al-Arafah Islami Bank PLC.	Gulshan	FCAD($)	0549850000453	145,380,122	145,380,122
Bank Asia PLC	Tower	CD	62733000256	10,700	10,700
Shahjalal Islami Bank PLC.	Eskaton	CD	0331100000679	-	-
SBAC Bank PLC	Gulshan	CD	0010111005482	15,932	15,932
United Commercial Bank PLC	Mohakhali	CD	1101000002124	121,748	121,748
United Commercial Bank PLC	Mohakhali	SND	1301000000653	7,086	7,086
United Commercial Bank PLC	Mohakhali	SND	1301000000700	682,737	682,737
United Commercial Bank PLC	Mohakhali	SND	1301000000584	13,299	13,299
United Commercial Bank PLC	Mohakhali	FCAD ($)	1184000000267	144,693	144,693
United Commercial Bank PLC	Mohakhali	FCAD ($)	1181000000193	19,715	19,715
HSBC	Management Office	CD	001011576011	-	-
Dutch-Bangla Bank PLC	Local office	CD	1011200013502	293,473	293,473
Dutch-Bangla Bank PLC	Local office	CD	101200063500	524,694	524,694
One Bank PLC.	Agrabad, Ctg.	CD	0031020009947	9,203	9,203
Dutch-Bangla Bank PLC	Local office	CD	101200007863	-	-
Shimanto Bank PLC	Corporate office	CD	1005241000165	-	-
City Bank PLC.	Gulshan	CD	1103309469001	-	-
Mutual Trust Bank PLC	Progati Sarani	CD	80210017599	54,403	54,403
Agrani Bank PLC.	SAF AV	CD	0200016844106	45,860.00	45,860
Sonali Bank PLC	KawranBazar	CD	0117202001065	1,929,045.00	1,929,045
Sonali Bank PLC	KawranBazar	CD	0130502001573	263,674	263,674
Sonali Bank PLC	KawranBazar	CD	0806002002002	1,298,531	1,298,531
			Total	**164,497,554**	**164,497,554**

14 Share capital

Authorized capital
200,000,000 Ordinary shares of Tk.10 each — **2,000,000,000** — **2,000,000,000**

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

Details of the shareholdings are as under:

Name of Shareholders	% held	No. of shares		30.09.2026 Taka	30.06.2026 Taka
		30.09.26	30.06.26		
Mr. Md. Mofazzal Hossain	21.34%	28,791,667	28,791,667	287,916,670	287,916,670
Mr. Md. Ehsanul Habib	11.14%	15,032,960	15,032,960	150,329,600	150,329,600
Mr. Arifur Rahman	5.87%	7,925,000	7,925,000	79,250,000	79,250,000
Mr. Md. Muddasar Hossain	5.87%	7,925,000	7,925,000	79,250,000	79,250,000
Mrs. Piara Hossain	2.73%	3,681,343	3,681,343	36,813,430	36,813,430
Esquire Dyeing Industries 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%	**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 Share Premium account — **1,086,653,150** — **1,086,653,150**

16 Revaluation surplus — **3,739,289,135** — **3,739,289,135**

17 OCI Reserve for ICL Unit Fund

Opening balance			
Add: Unrealized Gain/(Loss) on investments due to changes in market value		3,800,000	3,800,000
		3,800,000	**3,800,000**

18 Retained earnings

Opening balance		2,327,665,105	2,758,708,656
Add: Net profit after tax for the year		(95,463,571)	(359,503,688)
		2,232,201,535	
Less: Cash dividend		-	71,539,863
		2,232,201,534	**2,327,665,105**

19 Deferred Tax liabilities

Deferred tax liabilities have been recognized and measured in accordance with the provisions of IAS 12: Income Taxes.

Deferred tax liabilities related to Profit and Loss A/C	(Note: 19.1)	103,008,246	107,158,784
Deferred tax Liabilities related to other comprehensive income		155,803,714	155,803,714
		258,811,960	**262,962,498**

19.01 Deferred tax liabilties

As at 30 September 2026	**Carrying amount Taka**	**Tax base Taka**	**Taxable temporary difference Taka**
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land	1,656,064,424	797,662,380	858,402,045
Applicable tax rate			12.00%
Deferred tax liability			**103,008,246**
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**

As at 30 June 2026	**Carrying amount Taka**	**Tax base Taka**	**Taxable temporary difference Taka**
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land	1,715,412,037	822,422,173	892,989,864
Applicable tax rate			12%
Deferred tax liability			**107,158,784**
	Carrying amount Taka	**Tax base Taka**	**Taxable temporary difference Taka**
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**

	30.09.2026 Taka	**30.09.2025 Taka**
19.02 Deferred Tax Expenses		
Deferred Liabilities at the end of the period	103,008,246	113,116,356
Deferred Liabilities at the beginning of the period	107,158,784	116,015,724
Deferred Tax expenses	**(4,150,538)**	**(2,899,368)**

20 Long term loan net of current maturity

International	(Note: 20.01)	1,248,375,370	1,248,375,370
Jamuna Bank PLC	(Note: 20.02)	-	-
United Commercial Bank PLC	(Note: 20.03)	374,417,089	374,417,089
Shimanto Bank PLC	(Note: 20.04)	238,790,084	238,790,084
SBAC Bank PLC	(Note: 20.05)	310,565,403	310,565,403
Alliance Finance PLC	(Note: 20.06)	267,282,043	267,282,043
Bank Asia PLC	(Note: 20.07)	53,030,570	53,030,570
Infrastructure Development Company Ltd (IDCOL).	(Note: 20.08)	546,345,376	546,345,376
Al Arafa Islamic Bank Ltd	(Note: 20.09)	1,962,560,108	1,962,560,108
		5,001,366,043	**5,001,366,043**
Less: Current portion of long term loan		**1,148,880,324**	**1,148,880,324**
International Finance Corporation		117,632,823	117,632,823
Jamuna Bank Limited		109,611,552	109,611,552
United Commercial Bank PLC		68,974,320	68,974,320
Shimanto Bank PLC		79,200,000	79,200,000
SBAC Bank PLC		82,651,752	82,651,752
Alliance Finance PLC		53,030,570	53,030,570
Bank Asia PLC		107,070,120	107,070,120
Infrastructure Development Company Ltd (IDCOL).		530,709,187	530,709,187
Al Arafa Islamic Bank Ltd			
		3,852,485,719	**3,852,485,719**

20.01	International Finance Corporation	**1,248,375,370**	**1,248,375,370**

		30.09.2026 Taka	30.06.2026 Taka
20.02	**Jamuna Bank Limited**		
20.03	**United Commercial Bank PLC**		
	Term loan	**374,417,089**	**374,417,089**
		374,417,089	**374,417,089**
20.04	**Shimanto Bank PLC**		
	Term loan	**238,790,084**	**238,790,084**
		238,790,084	**238,790,084**
20.05	**South Bangla Agriculture and Commerce Bank PLC (SBAC)**		
	Term loan	**310,565,403**	**310,565,403**
		310,565,403	**310,565,403**
20.06	**Alliance Finance PLC**		
	Term loan	**267,282,043**	**267,282,043**
		267,282,043	**267,282,043**
20.07	**Bank Asia PLC**		
	Term loan	**53,030,570**	**53,030,570**
		53,030,570	**53,030,570**
20.08	**Infrastructure Development Company Ltd.**		
	Term loan	**546,345,376**	**546,345,376**
		546,345,376	**546,345,376**
20.09	**Al Arafa Islamic Bank PLC.**		
	Term loan	**1,962,560,108**	**1,962,560,108**
		1,962,560,108	**1,962,560,108**
		152,598,827	**152,598,827**
21.00	**Finance lease obligation net off current maturity**		
	LankaBangla Finance PLC	- 16,648,192 16,648,192	16,947,117
	Less: Current portion of finance lease obligation-LankaBangla Finance PLC	- 16,648,192 16,648,192	- 16,947,117
		-	**-**

			30.09.2026 Taka	30.06.2026 Taka
22.00	**Short term loan**			
	Al arafa Islamic Bank Ltd	22.01	1,409,473,220	1,409,473,220
	Eastern Bank Limited	22.02	243,522,431	243,522,431
	United commercial Bank Limited	22.03	808,133,212	838,133,212
			2,461,128,863	**2,491,128,863**
22.01	**Al arafa Islamic Bank Ltd.**			
	HPSM (Transport) Short Term		194,130,555	194,130,555
	LTR-MPI (Trust Receipt)		470,502,114	470,502,114
	Loan against EDF		-	-
	Overdraft	**22.01.1**	744,840,551	744,840,551
			1,409,473,220	**1,409,473,220**

22.01.1	**Overdraft**			
	Name of the Bank	**Branch**		
	Al arafa Islamic Bank Ltd.	Al arafa Islamic Bank Ltd.	744,840,551	744,840,551
			744,840,551	**744,840,551**

22.02 Eastern Bank Limited

Overdraft	30,952,281	30,952,281
Time loan normal	89,770,419	89,770,419
Export cash credit	122,799,731	122,799,731
Loan against EDF		
	243,522,431	**243,522,431**

22.03 United Commercial Bank Ltd.

	Branch	**Account #**		
Overdraft		**07817490000000347**	102,781,520	102,781,520
Time loan normal			250,160,452	250,160,452
Export cash credit			-	-
Bill discounted liabilities			455,191,240	485,191,240
EDF				
			808,133,212	**838,133,212**

23.00	**Unclaimed Dividend**	**2,260,380**	**1,507,990**

			30.09.2026 Taka	30.06.2026 Taka
24.00	**Accounts payable**			
	Import liability and Other creditors		**1,127,131,068**	**955,585,310**
	A schedule of import liability and other creditors is given in **ANNEXURE-E**			
25.00	**Liabilities for expenses**			
	Salary and wages		208,156,430	233,797,619
	Gas Bills		56,802,162	58,015,331
	Electricity		7,344,199	2,411,284
	Telephone bill		77,000	77,000
	Tax & VAT		8,761,118	-
	WPPF payable	25.01	-	-
	Wasa bill		56,692	57,069
	Provision for Income Tax	25.02	151,196,021	156,162,892
	Provision for Head office Floors		1,837,169	1,837,169
	Financial Interest		20,099,785	100,545,047
	TDS on Dividend		2,247,439	9,373,242
	Audit fees		1,725,000	862,500
	Regulatory fees		1,759,376	
	Head office rent		3,044,000	9,400,000
			463,106,391	**572,539,152**
25.01	**WPPF payable**			
	Opening Balance		-	-
	Add: Addition during the year		636,420	2,667,133
			636,420	2,667,133
	Less: Payment during the year		636,420	2,667,133
			-	**-**
25.02	**Provision for Income Tax**			
	Opening balance		149,837,914	331,495,103
	Add: Provision made for the year		1,358,107	108,942,842
			151,196,021	440,437,945
	Less: Adjustment for assessment year 2020-2021			290,600,031
			151,196,021	**149,837,914**
	Income Tax provision			
	Export		-	
	Non operating income		1,358,107	6,324,978
			151,196,021	**6,324,978**

		Septermber 30,26 Taka	Septermber 30,25 Taka
26	**Sales**		
	Export sales	**1,747,102,649**	**2,147,144,449**
27.	**Cost of Goods Sold**		
	Cost of materials consumed (Garments Unit)	1,136,882,315	1,283,677,200
	Cost of direct labor	521,348,235	441,145,389
	Prime cost	**1,658,230,550**	**1,724,822,589**
	Factory overheads	184,167,534	159,346,587
	Cost of Goods put into Process	**1,842,398,084**	**1,884,169,176**
	Opening Work in process	710,616,073	710,616,073
	Closing Work in process	(882,191,430)	(628,352,687)
	Cost of Goods Manufactured	**1,670,822,727**	**1,966,432,562**
	Opening Finished Goods	188,412,138	195,835,241
	Cost of Goods Available for Sale	**1,859,234,865**	**2,162,267,803**
	Closing Finished Goods	(384,729,550)	(184,729,550)
		1,474,505,315	**1,977,538,253**
27.1	**Raw Materials Consumption**		
	Yarn	864,024,116	918,244,763
	Dyes	34,787,429	47,980,372
	Chemical	58,615,203	93,695,307
	Finishing Materials	179,455,568	223,756,758
		1,136,882,315	**1,283,677,200**
27.2	**Cost of direct labor**		
	Workers wages	320,700,509	241,267,023
	Workers overtime	51,945,260	67,302,932
	Daily labor	51,350	957,021
	Salary	129,677,733	112,645,030
	Festival bonus	18,973,383	18,973,383
		521,348,235	**441,145,389**
27.3	**Factory overheads**		
	Gas and electricity	90,994,577	85,561,801
	Insurance premium	1,431,636	1,431,636
	Tiffin expenses for workers	2,079,183	1,943,297
	Spare Parts Consumption	27,355,151	8,178,981
	Vehicle running (Oil and fuel)	3,020,219	4,433,356
	Rent, rates and taxes	797,489	179,387
	Local conveyance	523,605	547,878
	Telephone & Mobile bills	427,100	608,900
	Depreciation	57,538,574	56,461,351
		184,167,534	**159,346,587**

		Septermber 30,26 Taka	Septermber 30,25 Taka
28.	**Operating expenses**		
	Office & administrative expenses	81,021,994	65,371,380
	Selling & distribution expenses	81,571,249	79,349,598
		162,593,243	**144,720,978**

28.1 Office & administrative expenses

Salary & allowances	38,840,732	37,602,539
Contribution to employees provident fund		1,382,928
Vehicle maintenance		
Vehicle running expenses	1,440,115	1,910,410
Entertainment	374,015	362,478
Printing expenses	-	-
Stationery expenses	124,179	124,179
Telephone, mobile & internet	483,204	2,362,520
Travelling & conveyance	174,115	159,520
Bank charges	10,013,420	9,761,964
License, renewal & registration	2,193,710	636,110
Utility expenses (Water and Electricity Bill)	1,267,314	947,758
Audit fees	1,324,181	-
Exchange loss	-	-
Floor rent	761,000	761,000
Depreciation	1,809,037	8,634,174
Miscellaneous expenses	22,216,971	725,800
	81,021,994	**65,371,380**

28.2 Selling & distribution expenses

Inspection & certificate issue expenses	2,542,118	1,653,281
Export permission	427,742	163,150
Foreign Travel for marketing	3,324,265	2,249,814
Sample and courier expenses	6,164,751	787,496
Bank charges on export proceeds	29,445,155	37,491,759
Freight charges on export	9,750,387	11,348,788
C&F expenses on export	14,411,620	7,739,177
Carriage outward on export	15,505,211	17,916,133
	81,571,249	**79,349,598**

29. Financial expenses

Interest on Short term loan	100,653,629	64,397,491
Interest on Long term loan	112,402,473	75,686,422
Interest on Finance lease	-	
	213,056,102	**140,083,912**

30. Non operating income

Interest income from FDR	2,987,106	
Rental Income (Ideal Trade center)	600,000	600,000
Lease rental	1,845,324	1,845,324
Non operating income	**5,432,430**	**2,445,324**

31 Provision for contribution to Central Fund	**636,420**	**694,263**
32. Income tax expenses	**1,358,107**	**22,082,775**

	Rate	
On Revenue	1.00%	1.00%
Non-operating income	25%	25%

Calculation of Current tax/ Tax expenses

Particulars	**Tk**	**Tk**	**Taka**	**Taka**
Revenue	1,747,102,649	2,147,144,449		
Income rate				21,471,444
Non-operating i	5,432,430	2,445,324	1,358,107	611,331
Current Tax			**1,358,107**	**22,082,775**

	30.09.2026 Taka	30.06.2026 Taka
32 Net Asset Value (NAV) Per Share		
Total assets	17,741,355,044	17,808,402,693
Total Liabilities	(9,330,452,896)	(9,302,036,973)
Net Asset Value (NAV) (A)	8,410,902,148	8,506,365,720
Revaluation reserve	(3,739,289,135)	(3,739,289,135)
Net Asset Value (NAV) without revaluation reserve (B)	4,671,613,013	4,767,076,585
Weighted Average Number of shares	134,895,833	134,895,833
Net Asset Value (NAV) per share with revaluation reserve (A÷C)	**62.35**	**63.06**
Net Asset Value (NAV) per share without revaluation reserve (B÷C)	**34.63**	**35.34**

NAV with revaluation hasdecreased due to the net profit and receivables decreased; NAV without revaluation has decreased due to the net profit and receivables decreased.

	30.09.2026 Taka	30.09.2025 Taka
33 Earnings Per Share (EPS)		
Earning attributable to ordinary shareholders (Taka)	(95,463,571)	(132,631,041)
Weighted Average Number of shares	134,895,833	134,895,833
Earnings Per Share (Taka)	**(0.71)**	**(0.98)**

EPS has gradually increased compared to the last year of 1st quarter due to the positive growth of revenue and net profit.

34 Net Operating Cash Flow Per Share (NOCFPS)			
Net operating cash flows		37,200,027	95,626,241
Weighted Average Number of shares		134,895,833	134,895,833
Net operating cash flows per shares		**0.28**	**0.71**

NOCFPS has increased due to positive growth of revenue and as well as collection.

Caculation of Weighted Average Number of shares

Particulars	Formula	30.09.2026 No of shares	30.09.25 No of shares
Allotment of Existing shares	100000000	100,000,000	100,000,000
Allotment of new shares Allotment date: Februray 07,2019	34895833	34,895,833	34895833
Weighted Average Number of shares		**134,895,833**	**134,895,833**

35 Reconciliation of net profit with cash flow from operating activities		
Net profit after tax for the year	(95,463,571)	(132,631,041)
Adjustment for non-cash items:		
Depreciation	59,347,612	65,095,525
Deferred Tax Adjustment	(4,150,538)	(2,899,368)
Changes in Working Capital:		
(Increase)/decrease in Inventory	182,588,685	133,659,891
Decreas in Accounts receivable	(164,862,093)	158,179,778
(Increase)/decreas in Advance deposit and Payments	(2,373,064)	11,413,653
Increase in Accounts payable	171,545,757	(146,520,051)
Decrease in Accrued Expenses	(109,432,761)	9,339,856
Net cash flow from operating activities	**37,200,027**	**95,638,241**

36 Related party disclosures

i) Related party transactions **(Amount in Taka)**

Name	Nature of relationship	Nature of Transaction	Opening Balance	Purchase / collection	Payment	Outstanding as on 30.09.2026 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	-	7,037,825	7,037,825	-
Esquire Electronics Limited	Common Management	Purchase	-	9,491,670	9,491,670	-
Esquire Dyeing Industries Limited	Common Management	Dyeing	4,606,875	35,722,659	15,014,170	25,315,364
Esquire Testing Services (BD) Limited	Common Management	Fabric testing fees	-	338,143	338,143	-
L'Esquire Limited	Common Management		(3,293,504,124)	-	-	(3,293,504,124)
Esquire Plasitc Ltd	Common Management	Purchase				-
						(3,268,188,761)

End of the
First Quarter
Financial Statement 2026-2027
(Unaudited)