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Esquire Knit Composite PLC

Certified by :

PRICE SENSITIVE INFORMATION

Unaudited first quarter (Q1) financial information

This is for the information of all concerned that the Board of Members of **Esquire Knit Composite PLC,** in its **159th Board Meeting held on Wednesday, November 11, 2026, at 3:00 p.m.** at the Registered and Corporate Office, has approved the first quarter (Q1) unaudited financial statements of the Company for the period **ended on September 30, 2026**. The Board also disclosed the following comparative financial information for stakeholders' information under regulation 16(2) of DSE & CSE (listing) regulations 2015.

1. Comparative Statements

(Amount in Taka)

Operational Results	**For the period ended September 30, 2026**		**For the period ended September 30, 2025**	
	Consolidated	**Separate (solo)**	**Consolidated**	**Separate (solo)**
Earnings per Share (EPS)	(0.79)	(0.71)	(1.10)	(0.98)
Net Operating Cash Flows per Share (NOCFPS)	0.28	0.28	1.85	0.71
Financial Position	**As of September 30, 2026**		**As of June 30, 2026**	
Net Asset Value (NAV) per Share with revaluation reserve	61.12	62.35	61.91	63.06
Net Asset Value (NAV) per Share without revaluation reserve	33.40	34.63	34.19	35.34

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

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

The Company has reported Consolidated EPS of Tk. (0.79) and Consolidated NOCFPS of Tk. 0.28 for the period ended September 30, 2026, as against Tk. (1.10) and Tk. 1.85 respectively for the same period of the previous year (September 30, 2025). Furthermore, Consolidated NAV per share (with revaluation reserve) stood at Tk. 61.12 and Consolidated NAV per share (without revaluation reserve) stood at Tk. 33.40 as of September 30, 2026, as against Tk. 61.91 and Tk. 34.19 respectively as of June 30, 2026.

Reasons for deviation in EPS, NAVPS and NOCFPS:

Consolidated 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, though the company still incurred a net loss. Consolidated 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. Consolidated NOCFPS has decreased to Tk. 0.28 from Tk. 1.85 compared to the same period last year mainly due to lower cash collection and higher payments to suppliers.

2(b). The PSI and details of the unaudited 1st quarter financial statements (both consolidated and separate) are available on the company's website. The website is www.esquireknit.com.

By order of the Board

Md. Monir Hossain
Company Secretary

Wednesday, Dhaka
November 11, 2026