



Certified by :



Factory :
Kanchpur, Sonargaon, Narayanganj, Bangladesh.

PRICE SENSITIVE INFORMATION SECOND QUARTER (Q2) AND HALF-YEARLY UN-AUDITED FINANCIAL STATEMENTS

This is for the information of all concerned that, the Board of Members of **Esquire Knit Composite Limited** in its 131st Board Meeting held on Monday, 30 January 2023 at 3:00 P.M. at the Corporate Office has approved the Second Quarter (Q2) and Half Yearly Un-Audited Financial Statements of the Company for the period ended on 31 December 2022. The Board also decided to disclose the following comparative statements for the information of the stakeholders as per regulation 16(2) of DSE & CSE (listing) regulations 2015.

1. Comparative Statement:

Operational Results	Second Quarter (Q2)				Half Year				
	Oct-Dec-2022		Oct-Dec-2021		July-Dec-2022		July-Dec-2021		
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	
Revenue	2,208.09	2,205.38	2,359.42	2,351.06	3,888.75	3,881.74	5,017.07	5,008.71	
Net Profit after Tax	(108.88)	(95.72)	85.04	104.57	(68.50)	(43.64)	184.86	206.07	
EPS	(0.81)	(0.71)	0.63	0.78	(0.51)	(0.32)	1.37	1.53	
NOCFPS	Consolidated				Separate				
	As at 31 December 2022		As at 31 December 2021		As at 31 December 2022		As at 31 December 2021		
	(0.39)		0.77		0.27		0.98		
Financial Position	As at 31 December 2022		As at 30 June 2022		As at 31 December 2022		As at 30 June 2022		
	Consolidated				Separate				
	NAV per Share with revaluation reserve		64.76		65.21		64.99		65.32
NAV per Share without revaluation reserve		37.03		37.48		37.27		37.59	

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

The company has also informed that, reason for significant deviation in EPS, NAV and NOCFPS as follows (Separate):

EPS: EPS of Esquire Knit Composite Ltd was Tk.1.53 in the period ended 31 December 2021 and Tk. (0.32) in the period ended 31 December 2022 which is decreased Tk. (1.85) per share due to negative growth of revenue and net profit than that of corresponding period.

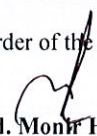
NAV: NAV with revaluation is Tk. 64.99 in the period ended 31 December 2022 which is lower than NAV of 30 June 2022 due to negative net profit. NAV without revaluation is Tk. 37.27 in the period ended 31 December 2022 which is lower than NAV of 30 June 2022 due to negative growth of profit during the period of 30 June 2022 to 31 December 2022.

NOCFPS: Net operating cash flow per share (NOCFPS) is Tk. 0.27 in the period ended 31 December 2022 which is lower than that of corresponding period for the amount of Tk. 0.71 per share due to negative revenue growth and collection as well.

NB: The details of the audited financial statements (Consolidated and Separate) are available in the website of the Company. The website is www.esquireknit.com

Dated: Monday, Dhaka
30 January 2023

By order of the Board


Md. Monir Hossain
Company Secretary