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Esquire Knit Composite Ltd.

Factory :
 Kanchpur, Sonargaon, Narayangonj, Bangladesh.

Certified by :



PRICE SENSITIVE INFORMATION (PSI)

Second Quarter (Q2) and Half-Yearly Unaudited Financial Statements

This is for the information of all concerned that, the Board of Members of Esquire Knit Composite PLC in its 139th Board Meeting held on Tuesday, 30 January 2024 at 3:00 P.M. at the Corporate Office has approved the Second Quarter (Q2) and Half-Yearly Unaudited Financial Statements of the Company for the period ended on 31 December 2023. 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.

Comparative Statement:

Amount in Taka

	Second Quarter (Q2)				Half Year			
	October-December 2023		October-December 2022		July-December 2023		July-December 2022	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
EPS	(0.59)	(0.39)	(0.81)	(0.71)	(1.10)	(0.77)	(0.51)	(0.32)

NOCFPS	Consolidated		Separate	
	As at 31st December 2023	As at 31st December 2022	As at 31st December 2023	As at 31st December 2022
	(0.74)	(0.39)	0.05	0.27

	As at 31st December 2023	As at 30th June 2023	As at 31st December 2023	As at 30th June 2023
	Consolidated		Separate	
	NAV per Share with revaluation reserve	64.20	65.31	64.89
NAV per Share without revaluation reserve	36.47	37.59	37.16	37.93

The Company has also informed that the reason for deviation in EPS, NAVPS and NOCFPS is as follows:

EPS:

Consolidated EPS was Tk. (0.59) for October-December 2023 as against Tk. (0.81) for October-December 2022; Consolidated EPS was Tk. (1.10) for July-December 2023 as against Tk. (0.51) for July-December 2022. EPS has been decreased due to negative growth of revenue and net profit.

NOCFPS:

Consolidated NOCFPS was Tk. (0.74) for July-December 2023 as against Tk. (0.39) for July-December 2022. NOCFPS has been decreased due to negative growth and collection as well.

NAVPS:

Consolidated NAV per share (with revaluation reserve) was Tk. 64.20 as at 31st December 2023 and Tk. 65.31 as at 30th June 2023. Consolidated NAV per share (without revaluation reserve) was Tk. 36.47 as at 31st December 2023 and Tk. 37.59 as at 30th June 2023. NAVPS with revaluation has been decreased due to negative net profit. NAVPS without revaluation has been decreased due to negative growth of profit.

NB: The details of the audited financial statements (both consolidated and separate) are available on the website of the Company. The website is www.esquireknit.com

Tuesday, Dhaka
 30 January 2024

By order of the Board

Md. Monir Hossain
 Company Secretary