## Third Quarter & Nine Months Financial Statement 2023-2024 (Unaudited)

#### ESQUIRE KNIT COMPOSITE PLC

(Consolidated and Separate)

Consolidated Statement of Financial Position As at 31 March 2024

Particulars	Notes	Amount in Taka		
Particulars	Notes	31-Mar-2024	30-Jun-2023	
Assets	92			
Non-Current Assets		10,990,009,610	11,000,646,087	
Property, plant and equipment	4	6,499,082,111	6,694,942,555	
Capital work-in-progress	5	4,434,292,639	4,205, <b>7</b> 03,532	
Investment in shares	6	56,634,860	100,000,000	
Current Assets		5,639,445,265	5,682,423,290	
Inventories	7	3,144,2 <b>7</b> 3, <b>7</b> 12	3,625,292,627	
Accounts receivables	8	1,276,201,153	<b>7</b> 82, <b>7</b> 50,195	
Other receivables	9	33,602,042	38,551,04 <b>7</b>	
Advance, deposit and prepayments	10	525,949,833	607,308,912	
Investment	11	136,704,117	136,704,117	
Cash and cash equivalents	12	522, <b>7</b> 14,408	491,816,393	
TOTAL ASSETS		16,629,454,875	16,683,069,377	
EQUITY & LIABILITIES				
Shareholders' Equity		8,513,948,905	8,809,512,142	
Share capital	13	1,348,958,330	1,348,958,330	
Non-controlling Interest	13.01	(555,848)	(62,515)	
Share Premium Account	14	1,086,653,150	1,086,653,150	
Revaluation surplus	15	3, <b>7</b> 39,289,135	3, <b>7</b> 39,289,135	
Retained earnings	16	2,339,604,138	2,634,6 <b>7</b> 4,042	
Non Current Liabilities		2,444,391,117	2,280,926,134	
Deferred Tax liabilities	17	284,638,020	285,829,900	
Long term loan net of current maturity	18	2,150,693,605	1,990,636,243	
Finance lease obligation net of current maturity	19	9,059,492	4,459,992	
Current Liabilities		5,671,114,853	5,590,398,629	
Short term loan	20	4,215,101,541	3,476,684,177	
Current portion of long term loan	18	366,900,205	464,594,631	
Current portion of finance lease obligation	19	650 650 E	9,298,589	
Unclaimed Dividend	21	3,049,679	1,983,588	
Accounts payable	22	594,387,130	1,166,180,510	
Liabilities for expenses	23	491,676,299	471,657,134	
TOTAL EQUITY & LIABILITIES		16,629,454,875	16,680,836,906	
Net Asset Value (NAV) per share with revaluation reserve		63.11	65.31	
Net Asset Value (NAV) per share without revaluation reserve	Ĺ	35.39	37.59	

The annexed notes form an integral part of these financial statements  $% \left( 1\right) =\left( 1\right) \left( 1$ 

Sd/Chief Financial Officer

Sd/Director

Managing Director

Sd/Chairman

Sd/Chairman

Sd/Chairman

Company Secretary

Consolidated Statement of Profit or Loss and Other Comprehensive Income For the period ended 31 March 2024

					Figure in Taka
Particulars	Natas	3rd Qu	arter	Yearto	Date
Particulars	Notes	Jan to Mar-24	Jan to Mar-23	July to Mar-24	July to March-23
Revenue	24	2,188,424,538	2,460,631,896	5,551,538,779	6,349,383,952
Less: Cost of Goods Sold	25	1,967,915,758	1,947,557,494	4,842,132,745	5,159,108,931
Gross profit		220,508,780	513,074,402	709,406,034	1,190,275,021
Less: Operating expenses	26	175,217,454	305,523,362	555,154,521	857,160,956
Gross operating profit		45,291,326	207,551,040	154,251,513	333,114,064
Less: Financial expenses	27	112,386,380	87,467,684	348,124,218	272,764,901
Net operating profit		(67,095,054)	120,083,356	{193,872,705}	60,349,163
Add: Non-Operating income	28	1,845,324	2,130,531	5,535,972	5,821,1 <b>7</b> 9
Profit before WPPF & WF		(65,249,730)	122,213,887	(188,336, <b>7</b> 33)	66,170,342
Less: Provision for contribution to Central Fund	29	Ð	563,382	808,281	1,838,665
Profit before tax		(65,249,729)	121,650,505	{189,145,014}	64,331,678
Less: Income tax expenses		8,918,467	43,682,991	33,471,695	48,405,344
Current Tax	30	10,088,924	21,849,046	34,663,575	25,090,434
Deferred Tax	17.02	(1,170,457)	21,833,945	(1,191,880)	23,314,910
Profit after tax		(74,168,196)	77,967,514	{222,616,708}	15,926,334
Earnings Per Share (EPS) - Basic	31.01	(0.55)	0.58	(1.65)	0.12

Dhaka, 29 April 2024

Consolidated Statement of Changes in Equity For the period ended 31 March 2024

#### Amount in Taka

95	1000	2		70.0		
Particulars	Share Capital	Share premium	Revaluation Surplus	Non- controlling interest	Retained Earnings	Total Equity
Balance at 01 July 2023	1,348,958,330	1,086,653,150	3,739,289,135		2,634,674,042	8,809,574,657
Issuance of share			<del>열</del> 었		<u>=</u>	129
Land Revaluation	:=		-		-	<b>(#</b> )
Net profit for the year	120	발	Es		(223,530,041)	(223,530,041)
Non-controlling Interest				(555,848)	-	(555,848)
Dividend paid	sa.	<b>元</b> 章	5.0	N227 52	(71,539,863)	(71,539,863)
Balance at 31 Mar 2023	1,348,958,330	1,086,653,150	3,739,289,135	(555,848)	2,339,604,138	8,513,948,905
Balance at 01 July 2022	1,348,958,330	1,086,653,150	3,739,289,135	3 <del>2</del>	2,621,584,399	8,796,485,014
Land Revaluation			<b>*</b>		-	×
Non-controlling Interest				184,853	÷	184,853
Net profit for the year		느	B		(222,616,708)	(222,616,708)
Dividend paid	:=	==	<b>5</b> 2		(58,885,733)	(58,885,733)
Balance at 31 Mar 2023	1,348,958,330	1,086,653,150	3,739,289,135	184,853	2,340,081,958	8,515,167,426

Dhaka, 29 April 2024

Consolidated Statement of Cash Flows For the period ended 31 March 2024

D-+	culars	Notes	Amount in Taka		
1310000 500		Notes	July to Mar-24	July to March-23	
A. Cash flows from operating a			· · · · · · · · · · · · · · · · · · ·	·	
Cash receipts from customer			5,058,087,822	6,692,990,521	
Cash receipt from other inco			10,484,977	5,924,360	
Payment to suppliers for imp	ort of Raw materials		(3,164,300,341)	(3,005,978,090)	
Payment to others			(2,008,491,269)	(3,259,088,835)	
Interest paid			(330,442,455)	(301,680,644)	
Income tax paid			(40,360,335)	(63,773,285)	
Net cash flow from operatin	gactivities		(475,021,601)	68,394,027	
B. Cash flows from investing ac	tivities				
Acquisition of property, plan	t and equipment		(25,109,948)	(96,091,375)	
Investment in capital work ir	progress		(237,138,855)	(450,140,730)	
Investment in shares			43,365,140	20 20 22 20	
Investment in FDR				63,042,306	
Net cash used in investing a	tivities		(218,883,663)	(483,189, <b>7</b> 99)	
C. Cash flows from financing ac	tivities				
Proceeds from share issue	LIVIC3			Ĩ	
Share premium received					
Dividend paid			(70,473,773)	(202,343,750)	
Receipt of Long Term Loan			57,663,848	51,590,533	
Receipt/(Repayment) of Sho	t Term Loan		738,417,364	548,459,677	
Net cash flow from/(used in			725,607,439	397,706,461	
D. Net cash surplus during the	/ear (A+B+C)		31,702,175	(17,089,311)	
E. Cash and bank balances at be			491,816,393	563,728,493	
Effect of movements in exch			(804,160)	2,490,512	
F. Cash and bank balances at the			522,714,408	549,129,694	
Cash and bank balances			)————	10	
Cash in hand			4,436,691	2,032,624	
Cash at bank			518,277,717	565,666,655	
Total			522,714,408	567,699,279	
Net Operating Cash Flow Per	Share (NOCFPS)	32	(3.52)	{0.23}	
0.17					
Sd/-	Sd/-	Sd/-		Sd/-	
Chief Financial Officer	Director	Managing D	irector	Chairman	

Dhaka,

29 April 2024

#### ESQUIRE KNIT COMPOSITE PLC AND IT'S SUBSIDIARY

Notes to the Consolidated Interim Financial Statements (Unaudited) For The 3rd Quarter Period Ended 31 March 2024

#### 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 3rd quarter period ended March 31, 2024 (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, 2023, 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.

		Amount is	n Taka
		31-Mar-2024	30-Jun-2023
4	Property, plant and equipment		
	(A) Cost/ Revaluation		
	i) Freehold assets		
	Opening balance	9,408,969,897	9,090,003,341
	Add: Addition during the year	10,834,787	318,966,556
	ii) Leasehold assets	9,419,804,684	9,408,969,897
	Opening balance	99,420,368	99,420,368
	Add: Addition during the year	-	-
		99,420,368	99,420,368
	Total (A)	9,519,225,052	9,508,390,265
	Add: Property, Plant and Equipment of L'Esquire Ltd ( Subsidiary)	269,660,206	256,398,630
		9,788,885,258	9,764,788,895
	(B) Accumulated depreciation	1	
	i) Freehold assets		
	Opening balance	2,943,729,605	2,685,272,482
	Add: Charged during the year	196,566,382	258,457,123
	ii) Leasehold assets	3,140,295,987	2,943,729,605
	Opening balance	84,578,110	72,150,564
	Add: Charged during the year	9,320,660	12,427,546
	reprinted to the state of the s	93,898,770	84,578,110
	Total (B)	3,234,194,757	3,028,307,715
	Add: Property , Plant and Esuipment of L'Esquire Ltd ( Subsidiary )	55,608,390	41,538,626
		3,289,803,147	3,069,846,341
	(C) Written Down Value (A-B)	6,499,082,111	6,694,942,555
	Opening balance Add: Addition during the year 5	2,550,960,233 .01 238,874,634	2,272,873,152 597,053,637
	Aud. Addition during the year	2,789,834,867	2,869,926,789
	Less: Transferred to Property, Plant & Equipment	4	318,966,556
		2,789,834,867	2,550,960,233
	Add: Capital work in progress of L'Esquire Ltd (Subsidiary)	1,644,457,772	1,654,743,298
		4,434,292,639	4,205,703,532
Ĺ	Addition during the year		
	Valuka Project	43,162,000	597,053,637
	Machineries in work in process	10,102,000	-
	New ETP Building	195,712,634	42.
		2	92
		238,874,634	597,053,637
0	Investment in shares		
	Esquire Accessories Limited		94
	L' Esquire Accessories Limited	42,000,000	42,000,000
	Investment in ICL Unit Fund	56,634,860	100,000,000
		98,634,860	142,000,000
	Less: In vestment in L'Esquire Ltd ( Subsidiary)	42,000,000	42,000,000
		56,634,860	100,000,000
0	Inventories	31.03.24	30.06.2023
	Versiller	Taka Con 761 one	Taka
	Yarn (kg) Dyes (kg)	695,761,058 274,974,697	853,886,704 224,161,620
	Chemical (kg)	205,623,742	150,753,397
	Finishing Materials	690,710,776	867,065,866
	Materials in transit	122,634,922	136,261,024
	Spare parts and consumable items	251,236,065	279,659,700
	Work in process	692,312,811	868,014,023
	Finished goods (pcs.)	186,123,101	220,056,353
	Hillistied Roods (bcs.)	The second of th	Programme and the control of the con
	Add: Inventories of L'Esquire Ltd ( Subsidiary )	<b>3,119,377,173</b> 24,896,539	<b>3,599,858,687</b> 25,433,940

				Amount is	n Taka
			[	31-Mar-2024	30-Jun-2023
8.00	Accounts receivables		=	1,174,123,393	632,635,842
	Add: Accounts Receivables ( Subsidiary )			102,077,760	150,114,353
	Production with the standard statement, at a proper flow reserved and the product of defect to visit and the statement of the		_	1,276,201,153	782,750,195
9.00	Other receivables		_		
2,22	Cash incentive			18,839,450	18,839,450
	Rental Income			14,762,592	14,762,592
	Accrued interest on FDR		-	33,602,042	4,949,005 <b>38,551,047</b>
10.00	Advance, deposit and prepayments		=		
	Advance		10.01	504,737,648	365,326,491
	Deposit		10.02	15,583,371	218,507,080
	Prepayments		10.03	748,331 <b>521,069,350</b>	748,331 <b>584,581,903</b>
			-	O 1021070002403000	surran and state of the same
	Add: Adance , deposit and Prepayments of L'Esquire Ltd		-	4,880,482 525,949,833	22,727,009 607,308,912
10.01	Advance		=	323,343,833	007,508,912
	Advance to creditors		F	242,355,803	136,215,940
	Advance against salaries			11,382,473	18,200,562
	Payment to L'esquire for Valuka project			1,754,336,816	1,754,336,816
	Advance Income Tax	10.1.1	<u> </u>	250,999,372 <b>2,259,074,464</b>	210,909,989 <b>2,119,663,307</b>
					2/22/00/20/
	Less: Payment to L'Esquire Ltd ( subsidiary)		_	1,754,336,816	1,754,336,816
			=	504,737,648	365,326,491
10.1.1	Advance Income Tax		г	31.03.24	30.06.2023
70,70			- 1	31.03.27	20,00,2023
10,1,1	Opening balance		t	210,909,989	106,426,815
241.1		10.1.1.1		210,909,989 40,089,383	106,426,815 104,483,174
1611	Opening balance	10.1.1.1		210,909,989	106,426,815
1011	Opening balance Add: Addition during the year	10.1.1.1	<u></u>	210,909,989 40,089,383	106,426,815 104,483,174
	Opening balance Add: Addition during the year	10.1.1.1	[	210,909,989 40,089,383 250,999,372	106,426,815 104,483,174 210,909,989
	Opening balance Add: Addition during the year Less: Adjustment for assessment year-2020-21	10.1.1.1	[ = T	210,909,989 40,089,383 250,999,372	106,426,815 104,483,174 210,909,989
	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car  Advance Income Tax on FDR Interest	10.1.1.1	<u> </u> = 	210,909,989 40,089,383 250,999,372 250,999,372	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279
	Opening balance Add: Addition during the year Less: Adjustment for assessment year-2020-21  Advance Income Tax addition Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL	10.1.1.1	] = [	210,909,989 40,089,383 250,999,372 250,999,372	106,426,815 104,483,174 210,909,989 - 210,909,989 2,940,000 597,279 600,000
	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car  Advance Income Tax on FDR Interest	10.1.1.1	] = [	210,909,989 40,089,383 250,999,372 250,999,372	106,426,815 104,483,174 210,909,989 - 210,909,989 2,940,000 597,279
	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car  Advance Income Tax on FDR Interest  Tax on unit fund-ICL  TDS on Cash Incentive	10.1.1.1	] = [	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380
	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car  Advance Income Tax on FDR Interest  Tax on unit fund-ICL  TDS on Cash Incentive  TDS on Import Stage  TDS on Export Proceeds	10.1.1.1	[	210,909,989 40,089,383 250,999,372 250,999,372	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car  Advance Income Tax on FDR Interest  Tax on unit fund-ICL  TDS on Cash Incentive  TDS on Import Stage  TDS on Export Proceeds  Deposit	10.1.1.1	]	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - - 38,386,883 40,089,383	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car  Advance Income Tax on FDR Interest  Tax on unit fund-ICL  TDS on Cash Incentive  TDS on Import Stage  TDS on Export Proceeds	10.1.1.1	] [ ]	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - 38,386,883 40,089,383 885,530 9,762,781	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin		] [ ]	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - 38,386,883 40,089,383 885,530 9,762,781 4,935,060	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account	10.2.1	[	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - 38,386,883 40,089,383 885,530 9,762,781	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin Security deposit  FBPAR & margin account  Security deposit	10.2.1	[	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174 2,892,017 12,691,354 202,923,709 218,507,080
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL  TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit  Rural Electrification Board (REB) for electricity	10.2.1	] = [ [	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - - 38,386,883 40,089,383 40,089,383 4,935,060 15,583,371	106,426,815 104,483,174 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174 2,892,017 12,691,354 202,923,709 218,507,080
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd	10.2.1	] - - - -	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - 38,386,883 40,089,383 885,530 9,762,781 4,935,060 15,583,371 4,366,944 1,455,000 400,000	106,426,815 104,483,174 210,909,989 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174 2,892,017 12,691,354 202,923,709 218,507,080
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd Mobile phone	10.2.1	] = [ [	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - 38,386,883 40,089,383 885,530 9,762,781 4,935,060 15,583,371 4,366,944 1,455,000 400,000 60,000	106,426,815 104,483,174 210,909,989 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174 2,892,017 12,691,354 202,923,709 218,507,080
10.1.1.1	Opening balance Add: Addition during the year  Less: Adjustment for assessment year-2020-21  Advance Income Tax addition  Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd	10.2.1	] - - - - -	210,909,989 40,089,383 250,999,372 250,999,372 1,702,500 - - - 38,386,883 40,089,383 885,530 9,762,781 4,935,060 15,583,371 4,366,944 1,455,000 400,000	106,426,815 104,483,174 210,909,989 210,909,989 210,909,989 2,940,000 597,279 600,000 15,346,200 1,566,315 83,433,380 104,483,174 2,892,017 12,691,354 202,923,709 218,507,080

#### Amount in Taka 31-Mar-2024 30-Jun-2023

#### 10.03 Prepayments

In sur an ce premium

748,331 748,331

#### 11.00 Investment

Investment in FDR

	Tr-	
	136,704,117	136,704,117
80	136.704.117	136,704,117

#### - Investment in FDR

<u>Bank</u> Name	A/C No	<u>Principle</u>	Term (Months)	Maturity Date		
Al-arafa	0541310044115	33,000,000	12	11.10.2023	33,711,556	33,711,556
IPDC	1001251000027860	5,000,000	12	03.02.2024	5,217,000	5,217,000
IPDC	1001251000038986	7,500,000	12	17.04.2024	7,500,000	7,500,000
IPDC	1001250000038987	7,500,000	12	18.04.2024	7,500,000	7,500,000
IFIL	0012970004858	20,000,000	12	02.09.2023	22,775,560	22,775,560
Shimanto	1001344001080	60,000,000	12	25.05.2024	60,000,000	60,000,000
355					136.704.117	136.704.117

 $These \ FDRs \ have been \ liened \ with \ Dutch \ Bangla \ Bank \ Limited \ for \ maintenance \ of \ margin \ for \ L/C \ liabilities \ and \ bank \ guarantees.$ 

#### 12.00 Cash and cash equivalents

			4.436.691	1.062.630
	Factory		3,636,691	262,630
	Head Office		800,000	800,000
12.01	Cash in hand			
		_	522.714.408	491.816.393
	Add: Cash and cash Equivalents of L'Esquire Ltd	<u></u>	62,526,135	57,402,991
		<del>-</del>	460,188,273	434,413,402
	Cash at bank	12.02	455,751,582	433,350,772
	Cash in hand	12.01	4,436,691	1,062,630

#### 12.02 Cash at bank

Bank Name	<u>Branch</u>	A/C Type	A/C No.	0	200
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	101.117.163	24,429	18,241,584
Dutch Bangla Bank Ltd.	Local office	FCAD(€)	101.119.20	42	42
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	101.110.0006900	30,880	30,555
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.110.36941	961,738	9,086,998
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5645	27,420,163	219,041
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5692	132,684	35,236
Eastern Bank Ltd.	Principal	FCAD(\$)	101.305.3310	92	12
Eastern Bank Ltd.	Principal	EOQ(\$)	101.310.060.5881	3,270,082	4,809,250
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	107.120.484	108,213	108,152
BRAC Bank Ltd.	Motijheel	CD	150520355178700		
BRAC Bank Ltd.	Motijheel	FCAD(\$)	1505203551787002		5
Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	10,311	10,656
NCC Bank CD A/C	Baridhara	CD	107.021.000.1597	21,233	21,578
One Bank Ltd.	Agrabad, Ctg.	CD	003.105.0001366	170,235	170,580
Al -Arafa Islami Bank Itd	VIP Road	CD	0141020047786	5,894	6,239
Al -Arafa Islami Bank Itd	Gulshan	CD	541.020.010.677	4,832,189	3,730,249
Al -Arafa Islami Bank Itd	Gulshan	FCAD(\$)	0549580000352	1,581,994	3,721,511
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549880000366	715,879	905,029
Al -Arafa Islami Bank Itd	Gulshan	FCAD(\$)	0549850000453	264,876,049	347,696,996
Bank Asia	Tower	CD	62733000256	2,509,728	3,471,462
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	107.110.0031497		1,183
Shahajalal Islamic Bank	Eskaton	CD	40331100000679	42	4
South Bangla Ariculture	Gulshan	CD	0010111005482	3,357	29,547
United Commercial Bank	Mohakhali	CD	781101000002124	3,483,848	18,452,647
United Commercial Bank	Mohakhali	SND	0781301000000653	446,605	485,374
United Commercial Bank			1301000000700	135,182	***
United Commercial Bank	Mohakhali	SND	0781301000000584	139,957,239	5,360
United Commercial Bank	Mohakhali	FCAD(\$)	078118400000026	2,362,692	18,434,909
UCBL-FACD in USD A/C	Mohakhali	FCAD(\$)	0781181000000193	1,173,997	23,437
HSBC	Man agement	CD	001-011576-011	69,082	69,427
Dutch Bangla Bank Ltd.	Local office	CD	101.120.0007676	735,668	809,605
One Bank Ltd.	Agrabad CTG	CD	0031020009947	12,193	12,538
Dutch Bangla Bank Ltd.	Local office	CD	1011200007863	693,409	688,610
Shimanto Bank Ltd.	Corporate Office	CD	1005241000165	6,407	55,858
City Bank	Gulshan	CD	1103309469001	7	2,016,962
One Bank Ltd.	Mirpur	CD	110039901005	201	201
				455.751.582	433,350,772

Amount in Taka				
31-Mar-2024	30-Jun-2023			

1,348,958,330

2,000,000,000

1,348,958,330

#### 13.00 Share capital

Authorized capital

200,000,000 Ordinary shares of Tk.10 each

y shares of Tk.10 each 2,000,000,000

Issued, subscribed and paid-up capital

134,895,833 Ordinary shares of Tk.10 each fully paid

Details of the shareholdings are as under

Name of Shareholders	% held	No. of sh	No. of shares		30.06.2023
Name of Shareholders	76 neia	31.03.2024	30.06.2023	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. Peara Begum	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.

#### 13.01 Non-controlling Interest

Share Capital (42000 Ordinary shares @ Tk.10 each) Retained Earnings	420,000	420,000
Opening balance	(62,515)	(147,759)
Add: Net profit after tax for the year	(913,333)	(334,756)
	(975,848)	(482,515)
	(555,848)	(62,515)

#### 14.00 Share premium

Share premium	1,086,653,150	1,086,653,150
	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

#### 15.00 Revaluation surplus

#### 16.00 Retained earnings

Opening balance Add: Net profit after tax for the year Less: Cash dividend

Add: Share Capital of L'Esquire Lt	۰

2,339,604,138	2,634,674,042
2,339,604,138	2,634,674,042
71,539,863	71,539,863
(223,530,041)	84,629,508
2,634,674,042	2,621,584,399

3,739,289,135

3,739,289,135

		_	Amount	t in Taka
		<u> </u>	31-Mar-2024	30-Jun-2023
17.00	Deferred Tax liabilities	<del></del>	100	
	Deferred tax liabilities have been recognized and measured in accorda	nce with the provisions of IAS :	12: In com e Taxes.	
	Deferred tax liabilities related to Profit and Loss A/C Deferred tax Liabilities related to other comprehensive income	17.01	126,593,512 155,803,714	129,741,285 155,803,714
	Deferred tax Dabilities related to other comprehensive income	L		
		=	282,397,226	285,544,999
	Add: Deferred tax of L'Esquire Ltd	_	2,240,794	284,900
		_	284,638,020	285,829,900
17.01	Deferred tax liabilties			Taxable temporary
		Carrying amount	Tax base	difference
	As at 31 March 2024	Taka	Taka	Taka
	Deferred tax liabilities related to Profit and Loss A/C			
	Property, plant and equipment excluding land Applicable tax rate	2,266,484,294	1,211,538,359	1,054,945,935 12.00%
	Deferred tax liability		, î	126,593,512
	Deferred tax Liabilities related to other comprehensive income			
	Revaluation reserve for land	3,895,092,849	Nil	3,895,092,849
	Applicable tax rate Deferred tax liability	-	ur c	4.00% 155,803,714
		<del>-</del>	41	100,000,711
				Taxable temporary
		Carrying amount	Tax base	difference
	As at 30 June 2023	Taka	Taka	Taka
	Deferred tax liabilities related to Profit and Loss A/C			
	Property, plant and equipment excluding land	2,461,536,550	1,380,359,171	1,081,177,378
	Applicable tax rate Deferred tax liability		all of the control of	12% 129,741,285
	berein ear tax matrice	1	:	125,7 +1,265
		Carrying amount	Tax base	Taxable temporary
		Control of the Contro	<del></del>	difference
	D.F. J. Wilder of a decided	Taka	Taka	Taka
	Deferred tax Liabilities related to other comprehensive income		200	
	Revaluation reserve for land Applicable tax rate	3,895,092,849	Nil	3,895,092,849 4.00%
	Deferred tax liability	=		155,803,714
17.02	Deferred Tax Expenses			
	Deferred Liabilities at the end of the period Deferred Liabilities at the beginning of the period		126,593,512 129,741,285	129,741,285 121,710,267
	Deferred Tax expenses	_	(3,147,773)	8,031,018
	Add: Deferred tax expenses of L'Esquire Ltd	3	1,955,893 <b>(1,191,880)</b>	(577,990) <b>7,453,028</b>
18.00	Long term loan net of current maturity	<del>-</del>	(1,131,680)	7,403,028
	International Finance Corporation	18.01	826,198,252	879,567,259
	Jamuna Bank Limited	18.02	15,842,328	22,869,262
	Al arafa Islamic Bank Ltd IDLC Finance Limited	18.03	1,530,519,633	1,552,794,353
	Less: Current portion of long term loan		2,372,560,213 366,900,205	2,455,230,874 464,594,631
	Al arafa Islamic Bank Ltd	Γ	303,240,077	287,927,002
	Jamuna Bank Limited IDLC Finance Limited		13,660,128	13,045,392 11,836,150
	International Finance Corporation		50,000,000	151,786,087
	Add/less t long term loan of L'Esquire Ltd	_	2,005,660,008	1,990,636,243
	Add/less : Long term loan of L'Esquire Ltd Less : Inter -comppany Loan	( <u></u>	1,899,370,413 1,754,336,816	1,754,336,816 1,754,336,816
			2,150,693,605	1,990,636,243
		<del>-</del>	2,130,033,003	
18.01	International Finance Corporation	_	826,198,252	879,567,259
	International Finance Corporation  Jamuna Bank Limited	- - -		
			826,198,252	879,567,259

				Amount in	Taka
10.00	Fig. 1	·		31-Mar-2024	30-Jun-2023
19.00	Finance lease obligation net of current ma	sturity	_		
	IDLC Finance Limited			47	2,561,29
	IPDC Finance Limited		<u>L</u>		1,720,84 4,282,13
	Less: Current portion of finance lease obliga	ation-IDLC	Г	- 1	2,561,29
	Less: Current portion of finance lease obliga			-	1,720,84
			_	4	4,282,13
			<u> </u>		1
	Net changes of finance lease of L'esquire Lt	cd		9,059,492	4,459,99
	,		_	9,059,492	4,459,99
19.01	Lease Liability (Current Portion)			-	4,282,13
	Add: Lease Liability of L'Esquire Ltd		<u> </u>	4	5,016,45
			=		9,298,58
20.00	Short term loan				
	Al arafa Islamic Bank Ltd.		20.01	1,016,976,577	657,384,51
	Eastern Bank Limited		20.02	681,386,763	317,260,04
	United commercial Bank Ltd		20.03	637,096,363	505,389,26
	Bank Asia Ltd			90,748,095	200,800,0
	The City Bank Limited			4,577,747	18,206,7
	Lanka Alliance			309,662,213	301,620,2
	South Bangla Agriculture Ltd			259,026,887	264,501,3
	Shimanto Bank Ltd			262,396,314	252,734,9
	IFIL			70,250,541	91,200,5
	IDCOL			627,057,493	632,722,6
	IPDC Finance Limited			100,100,000	99,999,6
	Mutual Trust Bank Limited		_	9,500,259	-
			÷	4,068,779,252	3,341,819,9
	Add: Short term loan of L'Esquire Ltd		=	146,322,288 <b>4,215,101,541</b>	134,864,24 <b>3,476,684,1</b>
			=	4.213.101.341	3,470,004,17
20.01	Al Arafa Islamic Bank Limited				
	HPSM (Transport) Short Term		Г	2,553,274	6,172,8
	Loan against EDF			359,711,458	42
	Overdraft		20.02.1	654,711,845	651,211,7
	Time Loan		L	1,016,976,577	657,384,5
			ror	1,010,970,377	UJ/100-10
			-		
20.02.1	Overdraft	Dron eh .	Assessment #		
20.02.1	Overdraft Name of the Bank	Branch	Account #		×
20.02.1		Branch	Account #	654,711,845	- - 651,211,7
20.02.1	Name of the Bank	Branch	Account #		3
	Name of the Bank  OD- Bai-Muazzal (Gen) MEF  Particulars such as the terms & conditions of			654,711,845	3
20.02.1	Name of the Bank  OD-Bai-Muazzal (Gen) MEF  Particulars such as the terms & conditions of Eastern Bank Umited			654,711,845 ote # 17.3.	651,211,7
	Name of the Bank  OD-Bai-Muazzal (Gen) MEF  Particulars such as the terms & conditions of Eastern Bank Limited  Overdraft			654,711,845 ote # 17.3.	<b>651,211,7</b> 30,632,4
	Name of the Bank  OD- Bai-Muazzal (Gen) MEF  Particulars such as the terms & conditions of Eastern Bank Limited  Overdraft Time loan normal			654,711,845 ote # 17.3.	30,632,4 88,833,8
	Name of the Bank  OD- Bai-Muazzal (Gen) MEF  Particulars such as the terms & conditions of Eastern Bank Limited  Overdraft Time loan normal Export cash credit			654,711,845 ote # 17.3. 30,811,571 2,036,551 124,812,239	651,211,74 651,211,74 651,211,74 30,632,4 88,833,8 111,920,3
	Name of the Bank  OD- Bai-Muazzal (Gen) MEF  Particulars such as the terms & conditions of Eastern Bank Limited  Overdraft Time loan normal			654,711,845 ote # 17.3.	30,632,4 88,833,8

			Amount in Taka	
			31-Mar-2024	30-Jun-2023
0.03	United Commercial Bank Ltd.		(80)	
	Overdraft Branch	A/C# 0781749000000347	100 377 535	C1 31F F1C
	Time loan normal	0/81/4900000054/	100,277,536 227,908,035	61,215,516 298,035,105
	Export cash credit		227,300,033	35,084,380
	EDF		308,910,793	111,054,263
		<u> </u>	637,096,363	505,389,263
		( <del>-</del>	3/-	
.00	Unclaimed Dividend	=	3,049,679	1,983,588
.00	Accounts payable			
	Import liability and other creditors	=	553,502,653	974,131,816
	Add: Accounts payable of L'Esquire Ltd ( Subsidiary)	_	40,884,477	192,048,694
.00	Liabilities for expenses	_	594,387,130	1,166,180,510
	Directors' remunerations		64,148,080	47,444,565
	Salary and wages		45,843,952	43,440,852
	Gas Bills		12,755,996	18,725,148
	Electricity		3,580,200	2,644,331
	Telephone bill		10,173	35,000
	WPPF payable	23.01		-
	Wasa bill	25.01	16,000	30,000
	Provision for Income Tax	23.02	283,025,485	250,594,438
	Provision for Head office Floors	23.02	1,837,169	1,837,169
	Financial Interest		17,681,763	17,681,763
	TDS on dividend and expenses		48,693,150	48,693,150
	Dividend payable		40,033,130	+0,033,130
	Audit fees		862,500	862,500
	Head office rent			3,044,000
	The state of the s	<u> </u>	3,044,000 <b>481,498,469</b>	
		_	481,498,469	435,032,917
	Add: Liabilities for expenses of L'Esquire Ltd	_ 	481,498,469 10,177,830	435,032,917 36,624,217
01	Add: Liabilities for expenses of L'Esquire Ltd	=	481,498,469	435,032,917
.01		<u>-</u> -	481,498,469 10,177,830	435,032,917 36,624,217
.01	Add: Liabilities for expenses of L'Esquire Ltd	=	481,498,469 10,177,830	435,032,917 36,624,217
.01	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable	<u>-</u> -	481,498,469 10,177,830	435,032,917 36,624,217 471,657,134
.01	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance	=======================================	481,498,469 10,177,830 491,676,299	435,032,917 36,624,217 471,657,134 - - 2,519,596
.01	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance	<u>-</u> -	481,498,469 10,177,830 491,676,299	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596
.01	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year		481,498,469 10,177,830 491,676,299 808,281 808,281	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year	<u>-</u> = 	481,498,469 10,177,830 491,676,299 808,281 808,281	435,032,917 36,624,217 471,657,134 2,519,596 2,519,596
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year		481,498,469 10,177,830 491,676,299 808,281 808,281	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596 2,519,596
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax		10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596 2,519,596 146,434,804 104,248,039
.01	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year		481,498,469 10,177,830 491,676,299 	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596 2,519,596 146,434,804 104,248,039
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19		10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596 2,519,596 146,434,804 104,248,035
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20		10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047	435,032,917 36,624,217 471,657,134 - 2,519,596 2,519,596 2,519,596 146,434,804 104,248,035
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21		10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047	435,032,917 36,624,217 471,657,134 
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20	e Ltd.	481,498,469 10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047 283,025,485	435,032,917  36,624,217  471,657,134
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21 Less: Adjusted and paid for assessment year-2020-2021 of L'Esquire	e Ltd.	10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047	435,032,917  36,624,217  471,657,134
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21 Less: Adjusted and paid for assessment year-2020-2021 of L'Esquire Income Tax provision	e Ltd.	10,177,830 491,676,299 808,281 808,281 808,281 	435,032,917  36,624,217  471,657,134
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21 Less: Adjusted and paid for assessment year-2020-2021 of L'Esquire  Income Tax provision Export	e Ltd.	10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047 283,025,485 283,025,485	435,032,917  36,624,217  471,657,134
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21 Less: Adjusted and paid for assessment year-2020-2021 of L'Esquire Income Tax provision	e Ltd.	10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047 283,025,485 	435,032,917  36,624,217  471,657,134
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21 Less: Adjusted and paid for assessment year-2020-2021 of L'Esquire  Income Tax provision Export	e Ltd.	10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047 283,025,485 283,025,485	435,032,917 36,624,217
	Add: Liabilities for expenses of L'Esquire Ltd  WPPF payable  Opening Balance Add: Addition during the year  Less: Payment during the year  Provision for Income Tax  Opening balance Add: Provision made for the year  Less: Adjustment for assessment year-2018-19 Less: Adjustment for assessment year-2019-20 Less: Adjustment for assessment year-2020-21 Less: Adjusted and paid for assessment year-2020-2021 of L'Esquire  Income Tax provision Export	e Ltd.	10,177,830 491,676,299 808,281 808,281 808,281 250,594,438 32,431,047 283,025,485 	435,032,917  36,624,217  471,657,134

			Jan24 to March 24	Jan 23 to March 23	YTD (Nine months) July 23 to March-24	YTD (Nine months) July 22 to March-23
			Taka	Taka	Taka	Taka
24.	Consolidated Sales					
	Export sales		2,124,994,009	2,207,325,031	5,328,285,993	6,089,069,164
	L'Esquire Ltd.		63,430,529	253,306,865	223,252,787	260,314,788
			2,188,424,538	2,460,631,896	5,551,538,779	6,349,383,952
25.	Consolidated Cost of Goods Sold					
	Cost of materials consumed (Garments Unit) (N	Note: 25.1)	1,261,638,723	890,637,465	2.792.564.828	2,937,165,485
	The first of the state of the s	Note: 25.2)	445,046,441	570,626,362	1,201,433,908	1,471,182,557
	Prime cost		1,706,685,164	1,461,263,827	3,993,998,736	4,408,348,042
	Factory overheads (N Cost of Goods put into Process	Note: 25.3)	201,962,471 1,908,647,635	310,553,544 1,771,817,371	566,368,803 <b>4,560,367,539</b>	484,682,409 <b>4,893,030,451</b>
	Opening Work in process		741,729,811	721,376,305	798,296,291	791,466,248
	Closing Work in process		(713,893,811)	(658,196,297)	(713,893,811)	(658, 196, 297)
	Cost of Goods Manufactured		1,936,483,635	1,834,997,380	4,644,770,019	5,026,300,402
	Opening Finished Goods Cost of Goods Available for Sale		186,622,744	186,572,744	186,622,744	186,572,744
	Closing Finished Goods		<b>2,123,106,379</b> (207,704,101)	<b>2,021,570,124</b> (285,502,312)	<b>4,831,392,762</b> (207,704,101)	<b>5,212,873,146</b> (285,502,312)
	Cleaning (minorial acoust		1,915,402,278	1,736,067,812	4,623,688,661	4,927,370,834
	L'Esquire Ltd.		52,513,481	211,489,682	218,444,084	231,738,097
	Total		1,967,915,758	1,947,557,494	4,842,132,745	5,159,108,931
25.1	Consoolidated Raw Materials Consumption					
	Yarn		674,221,790	275,414,206	1,761,201,439	1,760,731,890
	Dyes		46,966,112	70,139,987	123,387,416	128,730,230
	Chemical		74,357,424	156,960,156	201,724,157	258,730,257
	Finishing Materials		466,093,397 <b>1,261,638,723</b>	388,123,116 <b>890,637,465</b>	706,251,816 <b>2,792,564,828</b>	788,973,108 <b>2,937,165,485</b>
					2	19
25.2	Consolidated Cost of direct labor					
	Workers wages		214,539,508	300,681,972	658,692,099	948,436,561
	Workers overtime		92,478,911	38,875,006	169,274,806	177,442,107
	Daily labor Salary		4,259,728 114,794,912	1,837,504 213,305,679	6,668,140 309,878,714	6,109,689 285,303,382
	Festival bonus and Provident Fund		18,973,383	15,926,201	56,920,149	53,890,819
25.2	Caraclidated Casternia		445,046,441	570,626,362	1,201,433,908	1,471,182,557
23.3	Consolidated Factory overheads					
	Gas and electricity		104,962,004	143,269,038	283,241,429	238,103,082
	Insurance premium		1,035,817	8,563,043	5,471,914	12,829,049
	Tiffin expenses for workers Spare Parts Consumption		2,960,652 30,889,067	7,746,740 71,703,027	6,859,192 84,961,332	10,545,301 104,222,756
	Vehicle running (Oil and fuel)		3,657,109	7,661,526	10,320,173	104,222,736
	Rent, rates and taxes		119,545	708,753	770,608	1,563,441
	Local conveyance		657,361	2,484,402	1,822,998	2,972,862
	Telephone & Mobile bills		655,700	60,245	1,845,510	1,022,470
	Depreciation		57,025,216	68,356,770	171,075,647	102,535,155
			201,962,471	310,553,544	566,368,803	484,682,409
			2022-23 Tales	2021-22	2022-23 Teles	2021-22 Take
26.	Consolidated Operating expenses		Taka	Taka	Taka	Taka
	Office & administrative expenses (N	Note: 26.1)	92,203,075	100,771,860	246,841,809	234,974,943
		Note: 26.1)	76,102,367	198,123,184	278,001,492	610,449,742
	2005 12	020	168,305,443	298,895,044	524,843,302	845,424,685
	L'Esquire Ltd.		6,912,011	6,628,318	30,311,219	11,736,312
	Total		175,217,454	305,523,362	555,154,521	857,160,996

#### 26.1 Consolidated Office & administrative expenses

	Director remuneration	4,250,000	7,500,000	8,500,000	22,500,000
	Salary & allowances	67,109,465	50,074,301	114,753,848	125,531,342
	Contribution to employees provident fund	H	(SE)		3,277,279
	Vehicle maintenance	458,683	581,000		581,000
	Vehicle running expenses	817,526	1,366,998	7,110,781	5,228,996
	Entertainment	1,372,381	702,662	1,394,037	1,275,173
	Printing expenses		238,108	00.041.474	238,108
	Stationery expenses Telephone, mobile & internet		615,634 154,467	29,314,171 2,825,165	1,381,080 463,400
	Travelling & conveyance	315,486	295,501	629,381	613,526
	Bank charges	2,235,914	6,913,136	14,488,624	13,566,303
	License, renewal & registration	2,815,290	1,049,365	2,442,544	2,832,839
	Utility expenses	895,712	474,367	1,787,977	1,778,858
	Audit fees	*	-	3,222,200	4 4
	Central Fund	328,820			10
	Exchange loss		(1,978,198)	(804,160)	(4,322,419)
	Floor rent	11,603,798	5,596,000	8,640,000	8,640,000
	Depreciation		9,531,040	34,811,395	28,593,120
	Miscellaneous expenses	02 202 07F	17,657,481	17,725,846	22,796,339
		92,203,075	100,771,860	246,841,809	234,974,943
26.2	Selling & distribution expenses				
	0.000	040404		20.005.254	222 702 207
	Inspection & certificate issue expenses	8,124,935	23,500,960	20,986,254	222,789,207
	Export permission Foreign Travel for marketing	1,028,446 1,397,186	16,141,222 7,772,238	7,986,608 8,530,886	33,956,811 14,230,131
	Sample and courier expenses	3,526,243	5,326,186	13,098,771	14,571,873
	Bank charges on export proceeds	44,774,434	79,127,236	180,691,235	204,968,301
	Freight charges on export	6,021,663	27,871,256	18,153,596	58,852,344
	C&F expenses on export	4,985,882	22,785,278	11,843,216	32,484,312
	Carriage outward on export	6,243,579	15,598,808	16,710,926	28,596,763
		76,102,367	198,123,184	278,001,492	610,449,742
27.	Consolidated Financial expenses				
		21 200 572	76724573422 F		
	Interest on Short term Ioan	39,241,447	41,616,188	152,880,641	128,418,337
	Interest on Long term loan Interest on Finance lease	65,640,760	42,734,626	175,661,351	134,989,501
	interest on illiance lease	104,882,207	84,350,814	328,541,992	263,407,838
	L'Esquire Ltd.	7,504,173	3116870	19,582,226	9,357,063
	Total	112,386,380	87,467,684	348,124,218	272,764,901
28.	Consolidayed Non operating income				
	Interest income from FDR	2 202020	285,207	8	285,207
	Lease rental	1,845,324	1,845,324	5,535,972	5,535,972
		1,845,324	2,130,531	5,535,972	5,821,179
29.	Consolidated Provision for contribution to Central Fund	¥ &	563,382	808,281	1,838,665
		3 3	(AE)		92
			(in)		
30.	Consolidated Income tax expenses	10,088,924	21,849,046	34,663,575	25,090,434
	EKCL -Separate L'Esquire Ltd.	9,454,619 634,305	20,329,205 1,519,841	32,431,047 2,232,528	23,528,545 1,561,889
	L Esquire Ltd.	U37,303	1,313,041	2,232,320	1,001,003
	Deferred Tax	igg/arens/erens			
	Deferred tax exp	(2,098,515)		(3,147,773)	8,654,685
	Deferred tax exp L'Esq	928,058	9020	1,955,893	14,660,226
	Deferred tax exp				

		Amount in Taka	
		30-Sep-2022	30-Jun-2022
31.00	Net Asset Value (NAV) Per Share		
	Total assets	16,629,454,875	16,683,069,377
	Total Liabilities	(8,115,505,970)	(7,871,324,763)
	Net Asset Value (NAV) (A)	8,513,948,905	8,811,744,614
	Revaluation reserve	(3,739,289,135)	(3,739,289,135)
	Net Asset Value (NAV) without revaluation reserve (B)	4,774,659,770	5,072,455,479
	Weighted Average Number of shares (C)	134,895,833	134,895,833
	Net Asset Value (NAV) per share with revaluation reserve (A÷C)	63.11	65.31
	Net Asset Value (NAV) per share without revaluation reserve (B÷C)	35.39	37.59

Consolidated NAV per share (with revaluation reserve) was Tk. 63.11 as of 31st March 2024 and Tk. 65.31 as of 30th June 2023, Consolidated NAV per share (without revaluation reserve) was Tk. 35.39 as of 31st March 2024 and Tk. 37.59 as of 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.

#### 31.01 Earnings Per Share (EPS)

Earning attributable to ordinary shareholders (Taka)	(74,168,196)	77,967,514
Weighted Average Number of shares	134,895,833	134,895,833
Earnings Per Share (Taka)	(0.55)	0.58

Consolidated EPS was Tk. (0.55) for January-March 2024 as against Tk. 0.58 for January-March 2023; Consolidated EPS was Tk. (1.65) for July-March 2024 as against Tk. 0.12 for July-March 2023. EPS has been decreased due to negative growth of revenue and net profit.

#### 31.02 Earnings Per Share (EPS) (Ytd)

Earnings Per Share (Taka)	(1.65)	0.12
Weighted Average Number of shares	134,895,833	134,895,833
Earning attributable to ordinary shareholders (Taka)	(222,616,708)	15,926,334

#### 32.00 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	(475,021,601)	68,394,027 134,895,833
Weighted Average Number of shares  Net operating cash flows per shares	134,895,833 (3.52)	0.51

Consolidated NOCFPS was Tk. (3.52) for July-March 2024 as against Tk. 0.51 for July-March 2023. NOCFPS has been decreased due to negative growth and collection as well

#### Caculation 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:	\$25	323 - 529	
Februray 07,2019			
Weighted Average Number of shares	•	134,895,833	134,895,833

#### 33.00 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 cash flow from operating activities	(475,021,601)	68,398,027
Decrease in Accrued Expenses	17,786,693	(98,470,721)
Increase in Accounts payable	(571,793,380)	(12,552,275)
(Increase)/decrease in Advance deposit and Payments	104,389,671	(389,644,606)
Decrease in Accounts receivable	(488,501,952)	343,709,751
(Increase)/decrease in Inventory	481,018,914	45,201,571
Changes in Working Capital:		
Deferred Tax Adjustment	(1,191,880)	23,314,910
Depreciation	205,887,042	140,913,063
Adjustment for non-cash items:	360 375	
Net profit after tax for the year	(222,616,708)	15,926,334

#### 34.00 Related party disclosures

i) Related party transactions	(Amount in Taka)

Name	Nature of relationship	Nature of Transaction	Opening Balance	Purchase	Payment	Outstanding as on 31.04.2024 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	67,835,844	89,745,692	109,876,247	47,705,289
Esquire Dyeing Industries Limited	Common Management	Dyeing	97,335,612	66,656,794	125,461,070	38,531,336

86,236,625

## Third Quarter Un-Audited Financial Statements [Separate]

Period ended 31 March 2024

#### Esquire Knit Composite PLC Statement of Financial Position As at 31 March 2024

	Notes	31.03.24 Taka	30.06.2023 Taka
Assets	·	÷	
Non-Current Assets		9,173,500,022	9,173,042,782
Property, plant and equipment	4	6,285,030,295	6,480,082,550
Capital work in progress	5	2,789,834,867	2,550,960,233
Investment in shares	6	98,634,860	142,000,000
Current Assets		7,199,401,164	7,181,081,813
Inventories	7	3,119,377,173	3,599,858,68 <b>7</b>
Accounts receivables	8	1,1 <b>7</b> 4,123,393	632,635,842
Other receivables	9	33,602,042	38,551,04 <b>7</b>
Advance, deposit and prepayments	10	2,275,406,167	2,338,918, <b>7</b> 19
Investment	11	136,704,117	136,704,117
Cash and bank balances	12	460,188,2 <b>7</b> 3	434,413,402
TOTAL ASSETS		16,372,901,186	16,354,124,595
EQUITY & LIABILITIES			
Shareholders' Equity		8,612,520,362	8,857,403,770
Share capital	13	1,348,958,330	1,348,958,330
Share Premium Account	14	1,086,653,150	1,086,653,150
Revaluation surplus	15	3, <b>7</b> 39,289,135	3,739,289,135
Retained earnings	16	2,437,619,747	2,682,503,155
Non Current Liabilities		2,288,057,234	2,276,181,242
Deferred Tax liabilities	17	282,397,226	285,544,999
Long term loan net of current maturity	18	2,005,660,008	1,990,636,243
Finance lease obligation net off current maturity	19	-	R
Current Liabilities		5,472,323,590	5,220,539,584
Short term loan	20	4,068, <b>77</b> 9,252	3,341,819,932
Current portion of long term loan	18	366,900,205	464,594,631
Current portion of finance lease obligation	19	140	4,282,137
Uncalimed dividend	21	3,049,6 <b>7</b> 8	1,983,588
Accounts payable	22	553,502,653	9 <b>7</b> 4,131,816
Liabilities for expenses	23	480,091,801	433, <b>7</b> 2 <b>7</b> ,481
TOTAL EQUITY & LIABILITIES		16,372,901,186	16,354,124,59 <b>7</b>
Net Asset Value (NAV) per share with revaluation reserve		63.85	65.66
Net Asset Value (NAV) per share without revaluation reserve		36.12	37.93

The annexed notes from 1 to 30 form an integral part of these financial statements.

Dhaka,
29 April 2024

Company Secretary

#### **Esquire Knit Composite PLC**

#### Statement of Profit or Loss and Other Comprehensive Income For the period ended 31 March 2024

Figure in Taka

	Nana	2nd Qua	arter	Year to	Date
	Notes	Jan To Mar 31,24	Jan To Mar 31,23	July to Mar-24	July to Mar-23
Particulars			-		
Revenue	24	2,124,994,009	2,207,325,031	5,328,285,993	6,089,069,164
Less: Cost of Goods Sold	25	1,915,402,278	1,736,067,812	4,623,688,661	4,927,370,834
Gross profit		209,591,731	471,257,220	704,597,331	1,161,698,330
Less: Operating expenses	26	168,305,443	298,895,044	524,843,302	845,424,685
Gross operating profit for the year	8	41,286,288	172,362,175	179,754,029	316,273,645
Less: Financial expenses	27	104,882,207	84,350,814	328,541,992	263,407,838
Net operating profit for the year	5	(63,595,918)	88,011,361	(148,787,963)	52,865,807
Add: Non operating income	28	1,845,324	2,130,531	5,535,972	5,821,179
Profit before WPPF & WF for the year	•	(61,750,594)	90,141,892	(143,251,991)	58,686,986
Less: Provision for contribution to Central Fund	29	UT-0	563,382	808,281	1,838,665
Profit before tax for the year	•	(61,750,594)	89,578,510	(144,060,272)	56,848,321
Less: Income tax expenses		7,356,103	27,934,370	29,283,274	32,183,230
Current Tax	30	9,454,619	20,329,205	32,431,047	23,528,545
Deferred Tax		(2,098,515)	7,605,165	(3,147,773)	8,654,685
Net profit after tax for the year	9,	(69,106,697)	61,644,141	(173,343,545)	24,665,091
Add: Other comprehensive income, net of tax					= 0
Total comprehensive income		(69,106,697)	61,644,141	(173,343,545)	24,665,091
Earnings Per Share (EPS) - Basic	32	(0.51)	0.46	(1.29)	0.18

Sd/-Chief Financial Officer Sd/-Director Sd/- Managing Director

Sd/-Chairman

#### **Esquire Knit Composite PLC**

#### Statement of Changes in Equity For the peroid ended 31 March 2024

(Amount in Taka)

					(Amount in Taka)
Particulars	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total Equity
	-				
Balance at 01 July 2023	1,348,958,330	1,086,653,150	3, <b>7</b> 39,289,135	2,682,503,155	8,85 <b>7</b> ,403, <b>77</b> 0
Issuance of share	ê <del>m</del>		r <del>=</del> n	( <del>=</del> )	n <del>e</del> r
Dividend paid	âÆ		÷	(71,539,863)	(71,539,863)
Net profit for the year	â <del>. C</del> X		n=0	(1 <b>7</b> 3,343,545)	(173,343,545)
Balance at 31 March 2024	1,348,958,330	1,086,653,150	3,739,289,135	2,437,619,746	8,612,520,361
Balance at 01 July 2022	1,348,958,330	1,086,653,150	3, <b>7</b> 39,289,135	2,636,2 <b>7</b> 2, <b>7</b> 08	8,811,1 <b>7</b> 3,323
Issuance of share				( <del></del>	æ
Dividend paid				(58,885, <b>7</b> 33)	(58,885, <b>7</b> 33)
Net profit for the year	.=.		<b>19</b> 1	24,665,091	24,665,091
Balance at 31 March 2023	1,348,958,330	1,086,653,150	3,739,289,135	2,602,052,066	8,776,952,681

Sd/- Sd/- Sd/- Sd/- Chief Financial Officer Director Managing Director Chairman

Dhaka 29 April 2024

#### **Esquire Knit Composite PLC**

#### Statement of Cash Flows For the period ended 31 March 2024

	Notes	31.03.24 Taka	31.03.23 Taka
A. Cash flows from operating activities			
Cash receipts from customers		4,786,798,442	6,476,713,195
Cash receipt from other income		10,484,977	5,924,360
Payment to suppliers		(2, <b>7</b> 96,033,599)	(2,919,664,811)
Payment to others		(1,987,713,806)	(3,076,977,277)
Interest paid		(310,860,229)	(301,680,644)
Income tax paid		(40,089,383)	(63, <b>77</b> 3,285)
Net cash flow from operating activities	2	(337,413,598)	120,541,537
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		(10,834,787)	(96,091,377)
Investment in Capital work in progress		(238,8 <b>7</b> 4,634)	(597,053,637)
Advance paid to Valuka project		(1)	50
Investment in shares		43,365,140	82
Investment in FDR	8	(0)	63,042,306
Net cash used in investing activities	9	(206,344,282)	(630,102,707)
C. Cash flows from financing activities			
Proceeds from share issue	2	1.7	
Share premium received		4 <del>.5</del> 4	NE.
TDS on dividend		977	(D)
Dividend payment		(70,473,773)	
Repayment of Long Term Loan		(86,952, <b>7</b> 98)	(138,747,054)
Receipt/(Repayment) of Short Term Loan		<b>7</b> 26,959,320	747,823,045
Net cash flow from/(used in) financing activities	3	569,532,749	609,075,991
D. Net cash surplus/(deficit) during the year (A+B+C)	8	25, <b>77</b> 4,869	99,514,819
E. Cash and bank balances at beginning of the year		434,413,402	511,568,565
Efect of movements in exchange rates on cash held		(804,160)	(197,900)
F. Cash and bank balances at end of the year		459,384,111	610,885,483
Cash and bank balances	2	. <del></del>	
Cash in hand		4,436,691	2,032,624
Cash at bank		455, <b>7</b> 51,582	552,45 <b>7</b> ,639
Total	ļ	460,188,273	554,490,263
	9		
Net Operating Cash Flow Per Share (NOCFPS)	33	(2.50)	0.89

Dhaka, 29 April 2024

### Esquire Knit Composite PLC Notes to the Interim Financial Statements For The 3rd Quarter Ended March 31, 2024

#### 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 3rd Quarter Ended on March 31, 2024 (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, 2023, 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.

		1	31.03.24 Taka	30,06,2023 Taka
4.	Property, plant and equipment	L	Idka	Idid
	(A) Cost/ Revaluation			
	i) Freehold assets			
	Opening balance	1	9,408,969,897	9,090,003,341
	Add: Addition during the period		10,834,787	318,966,556
		-	9,419,804,684	9,408,969,897
	ii) Leasehold assets			
	Opening balance		99,420,368	99,420,368
	Add: Addition during the year	914	99,420,368	99,420,368
			9,519,225,052	9,508,390,265
	(D) Assume that all demonstrations	) <del>.</del>		7,000,000,000
	(B) Accumulated depreciation			
	i) Freehold assets Opening balance	Ē	2,943,729,605	2,685,272,481
	Add: Charged during the period		196,566,382	258,457,124
	Had. charged daming the period	, L	3,140,295,987	2,943,729,605
	ii) Leasehold assets		Contract of Assessment	
	Opening balance	Ī	84,578,110	72,150,564
	Add: Charged during the year		9,320,660	12,427,546
		-	93,898,770	84,578,110
		-	3,234,194,757	3,028,307,715
	(C) Written Down Value (A-B)	T=	6,285,030,295	6,480,082,550
5.	Capital work in progress			
	Opening balance	Г	2,550,960,233	2,272,873,152
	Add: Addition during the period (Note: 5.1)	( Note: 5.1)	238,874,634	597,053,637
		( <del>)</del>	2,789,834,867	2,869,926,789
	Less: Transfer to Property, Plant & Equipment	% <u></u>		318,966,556
		t =	2,789,834,867	2,550,960,233
5.1	Addition during the year	7_		
	Valuka Project		43,162,000	597,053,637
	Machineries in work in process			Salar Sa
	New ETP Building		195,712,634	
			238,874,634	597,053,637
6.	Investment in shares			
	the second of	9		
	L' Esquire Ltd		42,000,000 56,634,860	42,000,000 100,000,000
	Investment in ICL Unit Fund	<u>,</u>	98,634,860	142,000,000
			V	
			31.03.24	30.06.2023
7.	**************************************	<u>_</u>	Taka	Taka
7.	Inventories			
	Yarn (kg)	Ī	695,761,058	853,886,704
	Dyes (kg)		274,974,697	224,161,620
	Chemical (kg)		205,623,742	150,753,397
	Finishing Materials		690,710,776	867,065,866
	Materials in transit		122,634,922	136,261,024
	Spare parts and consumable items	-	251,236,065	279,659,700
	Work in process		692,312,811 186,123,101	868,014,022 220,056,353
	Finished goods (pcs.)	<u></u>	3.119.377.173	3.599.858.687
		<u> </u>	W	

			31.03.24 Taka	30.06.2023 Taka
8.	Accounts receivables	r <u>-</u>	1,174,123,393	632,635,842
9.	Accounts receivables			
9.	Cash incentive	T	18,839,450	18,839,450
	Rental Income		14,762,592	14,762,592
	Accrued interest on FDR			4,949,005
		ŧ <del>-</del>	33,602,042	38,551,047
10.	Advance, deposit and prepayments			
	Advance	( Note: 10.1)	2,259,074,464	2,119,663,308
	Deposit	( Note: 10.2)	15,583,371	218,507,080
	Prepayments	( Note: 10.3)	748,331	748,331
		€	2,275,406,167	2,338,918,719
10.1	Advance	_	9	
	Advance to creditors		242,355,803	136,215,940
	Advance against salaries		11,382,472	18,200,562
	Payment to L'esquire for Valuka project	7975	1,754,336,817	1,754,336,816
	Advance Income Tax Note: 10.1.1	(Note: 10.1.1)	250,999,372	210,909,989
		( <del>-</del>	2,259,074,464	2,119,663,308
10.1.1	Advance Income Tax			
	Opening balance		210,909,989	106,426,815
	Add: Addition during the Note: 10.1.1.1	(Note: 10.1.1.1)	40,089,383	104,483,17
	Less: Adjustment for assessment year		250,999,372	210,909,98
	2000 India of the formation of the forma	3. <del></del>		
		-	250,999,372	210,909,989
		-		
		- [	31.03.24	210,909,989 30.06,2023 Taka
10.1.1.1	Advance Income Tax addition	- [		
10.1.1.1	Advance Income Tax addition  Advance Income Tax on Car	- [	31.03.24	30.06.2023 Taka
10.1.1.1		- [ ]	31.03.24 Taka	30.05.2023 Taka 2,940,00
10.1.1.1	Advance Income Tax on Car	- [ ]	31.03.24 Taka	30.06.2023 Taka 2,940,000 597,275
10.1.1.1	Advance Income Tax on Car Advance Income Tax on FDR Interest	- [ [	31.03.24 Taka	30.06.2023 Taka 2,940,000 597,275 600,000
10.1.1.1	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT)	- [	31.03.24 Taka	30.06.2023 Taka 2,940,000 597,27: 600,000 15,346,200 1,566,31!
10.1.1.1	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive	- [	31.03.24 Taka 1,702,500	30.06.2023 Taka 2,940,000 597,27: 600,000 15,346,200 1,566,31' 83,433,38'
10.1.1.1	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT)	- [ _ _	31.03.24 Taka	30.06.2023 Taka 2,940,000 597,275 600,000 15,346,200 1,566,311 83,433,380
	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT)	- [ _ _	31.03.24 Taka 1,702,500	30.06.2023 Taka 2,940,000 597,275 600,000 15,346,200 1,566,311 83,433,380
	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit Guarantee margin	- [ [ -	31.03.24 Taka 1,702,500 38,386,883 40,089,383	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,311 83,433,388 104,483,174
	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit Guarantee margin Security deposit	(Note: 10.2.1)	31.03.24 Teka 1,702,500 38,386,883 40,089,383	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,315 83,433,388 104,483,174
	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit Guarantee margin	(Note: 10.2.1) (Note: 10.2.2)	31.03.24 Taka 1,702,500 38,386,883 40,089,383 2,892,017 12,691,354	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,33,380 104,483,174
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Peposit Guarantee margin Security deposit FBPAR & margin account	사라스 10 cm	31.03.24 Taka 1,702,500 38,386,883 40,089,383	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,311 83,433,380 104,483,174
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account	사라스 10 cm	31.03.24 Taka 1,702,500 38,386,883 40,089,383 2,892,017 12,691,354 - 15,583,371	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,315 83,433,388 104,483,174  2,892,017 12,691,354 202,923,708 218,507,080
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity	사라스 10 cm	31.03.24 Taka 1,702,500 38,386,883 40,089,383 2,892,017 12,691,354 - 15,583,371	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,311 83,433,380 104,483,174  2,892,011 12,691,354 202,923,705 218,507,080
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Deposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC	사라스 10 cm	31.03.24 Taka  1,702,500  38,386,883  40,089,383  2,892,017 12,691,354  15,583,371  7,295,517 1,455,000	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,318 83,433,380 104,483,174  2,892,017 12,691,355 202,923,708 218,507,080
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Peposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd	사라스 10 cm	31.03.24 Taka  1,702,500  1,702,500  38,386,883  40,089,383  40,089,383  2,892,017 12,691,354 - 15,583,371  7,295,517 1,455,000 400,000	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,318 83,433,380 104,483,174  2,892,017 12,691,354 202,923,708 218,507,080
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Peposit Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd Mobile phone	사라스 10 cm	31.03.24 Taka  1,702,500  38,386,883  40,089,383  40,089,383  2,892,017 12,691,354 - 15,583,371  7,295,517 1,455,000 400,000 60,000	30.06.2023 Taka  2,940,000 597,275 600,000 15,346,200 1,566,315 83,433,388 104,483,174  2,892,017 12,691,354 202,923,708 218,507,080  7,295,517 1,455,000 400,000 60,000
10.2	Advance Income Tax on Car Advance Income Tax on FDR Interest Tax on unit fund-ICL TDS on Cash Incentive TDS on Import Stage (AT & AIT) TDS on Export Proceeds  Peposit  Guarantee margin Security deposit FBPAR & margin account  Security deposit Rural Electrification Board (REB) for electricity Security Deposit-BSCIC PIL Bangladesh Ltd	사라스 10 cm	31.03.24 Taka  1,702,500  1,702,500  38,386,883  40,089,383  40,089,383  2,892,017 12,691,354 - 15,583,371  7,295,517 1,455,000 400,000	30.06.2023

#### 10.2.2 FBPAR & margin account

FBPAR A/C with EBL-in Dollar - 202,923,709 - 202,923,709

#### 10.3 Prepayments

Insurance premium <u>748,331</u> 748,331

31.03.24	30.06.2023
Taka	Taka

136,704,117

#### 11. Investment

Investment in FDR

#### Taka Taka

136,704,117

#### 12. Cash and bank balances

 Cash in hand
 (Note: 12.1)

 Cash at bank
 (Note: 12.2)

460,188,273	434,413,402
455,751,582	433,350,772
4,436,691	1,062,630

#### 12.1 Cash in hand

Head Office Factory

4 436 6	31	1.067.630
3,636,6	91	262,630
800,0	00	800,000

#### 12.2 Cash at bank

Bank Name	<u>Branch</u>	A/C Type	A/C No		
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	101.117.163	24,429	18,241,584
Dutch Bangla Bank Ltd.	Local office	FCAD(€)	101.119.20		100
Dutch Bangla Bank Ltd.	Local office	FCAD(\$)	1011100006900	30,880	30,555
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.110.36941	961,738	9,086,998
Dutch Bangla Bank Ltd.	Kawran Bazar	$^{\mathrm{CD}}$	101.120.5645	27,420,163	219,041
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	101.120.5692	132,684	35,236
Eastern Bank Ltd.	Principal	FCAD(\$)	101.305.3310	8	353
Eastern Bank Ltd.	Princip al	EOQ(\$)	1013100605881	3,270,082	4,809,250
Dutch Bangla Bank Ltd.	Kawran Bazar	CD	107.120.484	108,213	108,152
BRAC Bank Ltd.	Motijheel	CD	5203551787001	=	(+)
BRAC Bank Ltd.	Motijheel	FCAD(\$)	203551787002	-	10,656
Jamuna Bank Ltd.	Mohakhali	CD	102.100.15098	10,311	21,578
NCC Bank CD A/C	Baridhara	CD	1070210001597	21,233	170,578
One Bank Ltd.	Agrabad, Ctg.	CD	0031050001366	170,235	6,239
Al -Arafa Islami Bank İtd	VIP Road	$^{\mathrm{CD}}$	141020047786	5,894	3,730,249
Al -Arafa Islami Bank ltd	Gulshan	CD	541020010677	4,832,189	3,721,511
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549580000352	1,581,994	905,029
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549880000366	715,879	347,696,996
Al -Arafa Islami Bank ltd	Gulshan	FCAD(\$)	0549850000453	264,876,049	3,471,462
Bank Asia	Tower	CD	62733000256	2,509,728	1,183
Dutch Bangla Bank Lte	Kawran Bazar	CD	1071100031497		1007
Shahajalal Islamic Bank	Eskaton	CD	0331100000679	n n	29,547
South Bangla Ariculture	Gulshan	CD	0010111005482	3,357	18,452,647
United Commercial Bank	Mohakhali	CD	1101000002124	3,483,848	485,374
United Commercial Bank	Mohakhali	SND	1301000000653	446,605	5,360
United Commercial Bank	Mohakhali	SND	1301000000584	135,182	18,434,909
United Commercial Bank	Mohakhali	FCAD(\$)	1184000000267	139,957,239	23,437
UCBL -FACD in USD A/C	Mohakhali	FCAD(\$)	1181000000193	2,362,692	
United Commercial Bank	Mohakhali	SND	1301000000700	1,173,997	
HSBC	Management Office	CD	001-011576011	69,082	69,427
Dutch Bangla Bank Ltd	Local office	CD	1011200007676	735,668	809,605
One Bank Ltd.	Agrabad, Ctg.	CD	0031020009947	12,193	12,538
Dutch Bangla Bank Ltd	Local office	CD	1011200007863	693,409	688,610
Shimanto Bank Ltd.	Corporate office	CD	1005241000165	6,407	55,858
City Bank	Gulshan	CD	1103309469001	V-1-107.007	2,016,962
One Bank Ltd.	Mirpur		110039901005	201	201
			· ·	455,751,582	433,350,772

#### 13. 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 share	<b>25</b>	31.03.24	30.06.2023
Name or snarenoiders	76 neid	31.03.24	30.06.23	Taka	Taka
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. Peara Begum	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.

14	Share Premium account	1,086,653,150	1,086,653,150
15	Revaluation surplus	3,739,289,135	3,739,289,135
16	Retained earnings		
	Opening balance	2,682,503,155	2,636,272,708
	Add: Net profit after tax for the year	(173,343,545)	117,770,310
	Less: Cash dividend	71,539,863	71,539,863
		2,437,619,747	2,682,503,155
17	Deferred Tay liabilities		

7 Deferred Tax liabilities

 $Deferred \ tax\ liabilities\ have\ been\ recognized\ and\ measured\ in\ accordance\ with\ the\ provisions\ of\ IAS\ 12:\ In\ come\ Taxes.$ 

Deferred tax liabilities related to Profit and Loss A/C

Deferred tax Liabilities related to other comprehensive income

(Note: 17.1)
--------------

282,397,226	285,544,999
155,803,714	155,803,714
126,593,512	129,741,285

#### 17.1 Deferred tax liabilties

	Carrying amount	Tax base	Taxable temporary difference
As at 31 March 2024	Taka	Taka	Taka
Deferred tax liabilities related to Profit and Loss A/C			
Property, plant and equipment excluding land Applicable tax rate	2,266,484,294	1,211,538,359	1,054,945,935 12.00%
Deferred tax liability			126,593,512
Deferred tax Liabilities related to other comprehensive income			
Revaluation reserve for land	3,895,092,849	Nil	3,895,092,849
Applicable tax rate Deferred tax liability			4.00% 155,803,714
belen ed tax hability			le most
	Carrying amount	Tax base	Taxable temporary difference

Deferred tax liabilities related to Profit and Los	s A/C

Property, plant and equipment excluding land Applicable tax rate Deferred tax liability

As at 30 June 2023

2,461,536,550

Taka

1,380,359,171

Taka

1,081,177,378

Taka

12% 129,741,285

		Carrying amount	Tax base	Taxable temporary difference
		Taka	Taka	Taka
	Deferred tax Liabilities related to other comprehensive income			
	Revaluation reserve for land Applicable tax rate Deferred tax liability	3,895,092,849	Nil •	3,895,092,849 4.00% <b>155,803,714</b>
			31.03.24 Taka	30.06.2022 Taka
17.2	Deferred Tax Expenses			
	Deferred Liabilities at the end of the period Deferred Liabilities at the beginning of the period		126,593,512 129,741,285	129,741,285 121,710,268
	Deferred Tax expenses	_	(3,147,773)	8,031,017
18.	Long term loan net of current maturity			
	International Finance Corporation	(Note: 18.1)	826,198,252	879,567,259
	Jamuna Bank Limited	(Note: 18.2)	15,842,328	22,869,262
	Dutch Bangla Bank Limited-Term Loan	(Note: 18.3)		( <u>(41)</u>
	Al arafa Islamic Bank Ltd.	(Note: 18.4)		
		(11010.10.4)	1,530,519,633	1,552,794,353
	IDLC Finance Limited	(Note: 18.4)	av vn vn	10 12 12
	IDLC Finance Limited  Less: Current portion of long term loan	(1000-10.4)	2,372,560,213 <b>366,900,205</b>	1,552,794,353 - 2,455,230,874 <b>464,594,631</b>
	eters of	(Note: 10.4)	- 2,372,560,213	- 2,455,230,874
	Less: Current portion of long term loan	(10.4)	2,372,560,213 <b>366,900,205</b>	- 2,455,230,874 <b>464,594,631</b>
	Less: Current portion of long term loan International Finance Corporation	(NOCC. 10.4)	2,372,560,213 <b>366,900,205</b> 50,000,000	2,455,230,874 <b>464,594,631</b> 151,786,087
	Less: Current portion of long term loan International Finance Corporation Al arafa Islamic Bank Ltd.	(NOCC. 10.4)	2,372,560,213 <b>366,900,205</b> 50,000,000 303,240,077 13,660,128	2,455,230,874 <b>464,594,631</b> 151,786,087 287,927,002 13,045,392 11,836,150
	Less: Current portion of long term loan International Finance Corporation Al arafa Islamic Bank Ltd. Jamuna Bank Limited	(10.4)	2,372,560,213 <b>366,900,205</b> 50,000,000 303,240,077	2,455,230,874 <b>464,594,631</b> 151,786,087 287,927,002 13,045,392

			31.03.24 Taka	30.06.2023 Taka
18.2	Jamuna Bank Limited		15,842,328	22,869,262
18.3	Dutch-Bangla Bank Limited			<u> </u>
18.4	Al arafa Islamic Bank Ltd.		1,530,519,633	1,552,794,353
19.	Finance lease obligation net off current maturity			
	IDLC Finance Limited IPDC Finance Limited			2,561,293 1,720,844 4,282,137
	Less: Current portion of finance lease obligation-IDLC Less: Current portion of finance lease obligation-IPDC		5	2,561,293 1,720,844 4,282,137
				4,282,137
			31.03.24	30.06.2023
20.	Short term loan		51.05.24 Taka	30.06.2023 Taka
	Dutch Bangla Bank Limited Al arafa Islamic Bank Ltd. Eastern Bank Limited United commercial Bank Ltd Bank Asia Ltd The City Bank Limited Lankan Alliance South Bangla Agriculture Ltd IFIL IDCOL Shimanto Bank IPDC Finance Limited Mutual Trust Bank Limited	20.01 20.02 20.03 20.04	1,016,976,577 681,386,763 637,096,363 90,748,095 4,577,747 309,662,213 259,026,887 70,250,541 627,057,493 262,396,314 100,100,000 9,500,259 4,068,779,252	657,384,511 317,260,044 505,389,263 200,800,000 18,206,720 301,620,204 264,501,387 91,200,541 632,722,601 252,734,962 99,999,699
20.1	Dutch Bangla Bank Limited			
	Stimulas fund			- -
			31.03.24 Taka	30.06.2023 Taka
20.02	Al arafa Islamic Bank Ltd.			
	HPSM (Transport) Short Term LTR-MPI (Trust Receipt) EDF		2,553,274 - 359,711,458	6,172,810
	Overdraft 20.02.1		654,711,845 <b>1,016,976,577</b>	651,211,701 <b>657,384,511</b>

#### 20.02.1 Overdraft

	Name of the Bank Branch Account #		
	OD-Bai-Muazzal (Gen) MEF	654,711,845	651,211,701
		654,711,845	651,211,701
20.03	Eastern Bank Limited		
	Overdraft	30,811,571	30,632,439
	Time loan normal	2,036,551	88,833,857
	Export cash credit	124,812,239	111,920,328
	Loan against EDF	523,726,401 <b>681,386,763</b>	85,873,421 <b>317,260,044</b>
		501/500/700	317,230,011
20.04	United Commercial Bank Ltd.    Branch   Account#		
	Overdraft 07817490000000347	100,277,536	61,215,516
	Time loan normal	227,908,035	298,035,105
	Export cash credit	FE. Managements Therefore and a financial state.	35,084,380
	EDF	308,910,793 637,096,363	111,054,263 505,389,263
		037,070,303	202,307,203
	NAMES AND ADDRESS OF THE PARTY	°2	
21	Unclaimed Dividend	3,049,678	1,983,588
		31.03.24	30.06.2022
		Taka	Taka
22.	Accounts payable		
	Import liability and Other creditors	553,502,653	974,131,816
	Import liability and other decards	333,302,633	374,131,010
23.	Liabilities for expenses		
	Directors' remunerations	64,148,080	47,444,565
	Salary and wages Gas Bills	45,843,952	43,440,852
	Electricity	12,755,996 3,478,969	18,725,148 2,644,331
	Telephone bill	10,173	35,000
	WPPF payable	16,000	- 20.000
	Wasa bill Provision for Income Tax	16,000   281,720,049	30,000 249,289,002
	Provision for Head office Floors	1,837,169	1,837,169
	Financial Interest	17,681,763	17,681,763
	TDS on Dividend and Expenses Audit fees	48,693,150 862,500	48,693,150 862,500
	Head office rent	3,044,000	3,044,000
		480,091,801	433,727,481
23.01	WPPF payable		
	Opening Balance		-
	Add: Addition during the year	808,281	2,870,688
		808,281	2,870,688
	Less: Payment during the year	1,137,101 (328,820)	2,870,688
		(223)223)	
23.01	Provision for Income Tax		
	Opening balance	249,289,002	145,965,247
	Add: Provision made for the year	32,431,047 281,720,049	103,323,755 249,289,002
	Less: Adjustment for assessment year 2020-2021	201,720,045	-
		281,720,049	249,289,002
	Income Tax provision	0jgom0jd victorAndedor	
	Export Non operating income	31,969,716 461,331	98,779,580 4,544,174
	non-operating moone	32,431,047	103,323,755
		As Average Ave	

		Jan-Mar ,24 Taka	Jan-Mar 23 Taka	March 31,24 Taka	March 31,23 Taka
24	. Sales	3.50		i	<u> </u>
	Export sales	2,124,994,009	2,207,325,031	5,328,285,993	6,089,069,164
25	. Cost of Goods Sold				
	Cost of materials consumed (Garments Unit)	1,261,638,723	890,637,465	2,792,564,828	2,937,165,485
	Cost of direct labor	445,046,441	570,626,362	1,201,433,908	1,471,182,55
	Prime cost	1,706,685,164	1,461,263,827	3,993,998,736	4,408,348,042
	Factory overheads	201,962,471	310,553,544	566,368,803	484,682,409
	Cost of Goods put into Process	1,908,647,635	1,771,817,371	4,560,367,539	4,893,030,45
	Opening Work in process	741,729,811	721,376,305	798,296,291	791,466,24
	Closing Work in process	(713,893,811)	(658, 196, 297)	(713,893,811)	(658,196,29
	Cost of Goods Manufactured	1,936,483,635	1,834,997,380	4,644,770,019	5,026,300,40
	Opening Finished Goods	186,622,744	186,572,744	186,622,744	186,572,74
	Cost of Goods Available for Sale	2,123,106,379	2,021,570,124	4,831,392,762	5,212,873,140
	Closing Finished Goods	(207,704,101)	(285,502,312)	(207,704,101)	(285,502,31)
		1,915,402,278	1,736,067,812	4,623,688,661	4,927,370,83
25.	1 Raw Materials Consumption			-	
	Yarn	674,221,790	275,414,206	1,761,201,439	1,760,731,89
	Dyes	46,966,112	70,139,987	123,387,416	128,730,23
	Chemical	74,357,424	156,960,156	201,724,157	258,730,25
	Finishing Materials	466,093,397	388,123,116	706,251,816	788,973,10
		1,261,638,723	890,637,465	2,792,564,828	2,937,165,48
	Workers wages	214,539,508	300,681,972	658,692,099	948,436,56
	Workers overtime	92,478,911	38,875,006	169,274,806	177,442,10
	Daily labor	4,259,728	1,837,504	6,668,140	6,109,68
	Salary Festival bonus and Provident Fund	114,794,912 18,973,383	213,305,679	309,878,714	285,303,38 53,890,81
	Festival bonus and Provident Fund	445,046,441	15,926,201	56,920,149	
25.	4 /4	773/070777	570,626,362	1,201,433,908	
	3 Factory overheads	773,010,771	370,626,362	1,201,433,908	
	Gas and electricity	104,962,004	143,269,038	283,241,429	<b>1,471,182,55</b> 238,103,08
	Gas and electricity Insurance premium	104,962,004 1,035,817	143,269,038 8,563,043	283,241,429 5,471,914	1,471,182,55 238,103,08 12,829,04
	Gas and electricity Insurance premium Tiffin expenses for workers	104,962,004 1,035,817 2,960,652	143,269,038 8,563,043 7,746,740	283,241,429 5,471,914 6,859,192	1,471,182,55 238,103,08 12,829,04 10,545,30
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption	104,962,004 1,035,817 2,960,652 30,889,067	143,269,038 8,563,043 7,746,740 71,703,027	283,241,429 5,471,914 6,859,192 84,961,332	1,471,182,55 238,103,08 12,829,04 10,545,30 104,222,75
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehicle running (Oil and fuel)	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173	238,103,08 12,829,04 10,545,30 104,222,75 10,888,29
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehicle running (Oil and fuel) Rent, rates and taxes	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608	238,103,08 12,829,04 10,545,30 104,222,75 10,888,29 1,563,44
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehicle running ( Oil and fuel) Rent, rates and taxes Local conveyance	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998	1,471,182,55 238,103,08 12,829,04 10,545,30 104,222,75 10,888,29 1,563,44 2,972,86
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510	1,471,182,55 238,103,08 12,829,04 10,545,30 104,222,75 10,888,29 1,563,44 2,972,86 1,022,47
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehicle running ( Oil and fuel) Rent, rates and taxes Local conveyance	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700 57,025,216	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245 68,356,770	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510 171,075,647	1,471,182,55 238,103,08 12,829,04 10,545,30 104,222,75 10,888,29 1,563,44 2,972,86 1,022,47 102,535,15
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510	1,471,182,55 238,103,08: 12,829,04: 10,545,30: 104,222,75: 10,888,29: 1,563,46: 2,972,86: 1,022,47: 102,535,15:
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700 57,025,216 201,962,471	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245 68,356,770	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510 171,075,647 566,368,803	1,471,182,55 238,103,08 12,829,04 10,545,30 104,222,75 10,888,29 1,563,44 2,972,86 1,022,47 102,535,15
	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills Depreciation	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700 57,025,216	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245 68,356,770 <b>310,553,544</b>	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510 171,075,647	1,471,182,557 238,103,08: 12,829,04: 10,545,30: 104,222,75! 10,888,29: 1,563,44: 2,972,86: 1,022,47( 102,535,15: 484,682,409
26	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700 57,025,216 201,962,471	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245 68,356,770 310,553,544	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510 171,075,647 566,368,803	1,471,182,55 238,103,08: 12,829,04: 10,545,30 104,222,75: 1,563,44 2,972,86: 1,022,47: 102,535,15: 484,682,409
26	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills Depreciation	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700 57,025,216 201,962,471 2023-24 Taka	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245 68,356,770 310,553,544	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510 171,075,647 566,368,803	1,471,182,55:  238,103,08: 12,829,04: 10,545,30 104,222,75: 10,888,29: 1,563,44: 2,972,86: 1,022,47: 102,535,15: 484,682,40:  2022-23 Taka
26	Gas and electricity Insurance premium Tiffin expenses for workers Spare Parts Consumption Vehide running ( Oil and fuel) Rent, rates and taxes Local conveyance Telephone & Mobile bills Depreciation	104,962,004 1,035,817 2,960,652 30,889,067 3,657,109 119,545 657,361 655,700 57,025,216 201,962,471	143,269,038 8,563,043 7,746,740 71,703,027 7,661,526 708,753 2,484,402 60,245 68,356,770 310,553,544	283,241,429 5,471,914 6,859,192 84,961,332 10,320,173 770,608 1,822,998 1,845,510 171,075,647 566,368,803	238,103,083 12,829,044 10,545,303 104,222,754 10,588,243 2,972,863 1,022,474 102,535,153 484,682,403

#### 26.1 Office & administrative expenses

	Director remuneration	4,250,000	7,500,000	8,500,000	22,500,000
	Salary & allowances	67,109,465	50,074,301	114,753,848	125,531,342
	Contribution to employees provident fund			A11 A11	3,277,279
	Vehicle maintenance	458,683	581,000		581,000
	Vehicle running expenses	817,526	1,366,998	7,110,781	5,228,996
	Entertainment	1,372,381	702,662	1,394,037	1,275,173
	Printing expenses	-	238,108	STANDARD BODOW	238,108
	Stationery expenses	s	615,634	29,314,171	1,381,080
	Telephone, mobile & internet	2	154,467	2,825,165	463,400
	Travelling & conveyance	315,486	295,501	629,381	613,526
	Bank charges	2,235,914	6,913,136	14,488,624	13,566,303
	License, renewal & registration	2,815,290	1,049,365	2,442,544	2,832,839
	Utility expenses	895,712	474,367	1,787,977	1,778,858
	Audit fees	9	2	3,222,200	
	Central Fund	328,820			
	Exchange loss	=	(1,978,198)	(804,160)	(4,322,419)
	Floor rent		5,596,000	8,640,000	8,640,000
	Depreciation	11,603,798	9,531,040	34,811,395	28,593,120
	Miscellaneous expenses	9	17,657,481	17,725,846	22,796,339
		92,203,075	100,771,860	246,841,809	234,974,943
		E .	- 144	2: 3	-
26.2	Selling & distribution expenses				
	Inspection & certificate issue expenses	8,124,935	23,500,960	20,986,254	222,789,207
	Export permission	1,028,446	16,141,222	7,986,608	33,956,811
	Foreign Travel for marketing	1,397,186	7,772,238	8,530,886	14,230,131
	Sample and courier expenses	3,526,243	5,326,186	13,098,771	14,571,873
	Bank charges on export proceeds	44,774,434	79,127,236	180,691,235	204,968,301
	Freight charges on export	6,021,663	27,871,256	18,153,596	58,852,344
	C&F expenses on export	4,985,882	22,785,278	11,843,216	32,484,312
	Carriage outward on export	6,243,579	15,598,808	16,710,926	28,596,763
		76,102,367	198,123,184	278,001,492	610,449,742
	- Johnson Care Store Annabase				
27.	Financial expenses				
	Interest on Short term Ioan	39,241,447	41,616,188	152,880,641	128,418,337
	Interest on Long term loan	65,640,760	42,734,626	175,661,351	134,989,501
	Interest on Finance lease	65,640,760	42,754,626	175,001,551	134,363,301
	interest on Finance lease	104.882.207	84,350,814	328,541,992	263,407,838
		104,882,207	84,550,614	320,341,552	203,407,638
28	Non operating income		9		
20.	Interest income from FDR		285,207		285,207
	Lease rental	1.845.324	1,845,324	5,535,972	5,535,972
	Louse Fortun	1,045,524	1,045,524	3,333,512	3,333,372
	J	1,845,324	2,130,531	5,535,972	5,821,179
29.	Provision for contribution to Central Fund		563,382	808,281	1,838,665
30.	Income tax expenses	9,454,619	20,329,205	32,431,047	23,528,545
37.50					

#### Calculation of Current tax/ Tax expenses

Particulars	Τk	Rate	Taka
Revenue	5,328,285,993		
In come rate		0.60%	31,969,716
Non-operating income	1,845,324	25%	461,331
Current Tax			32,431,047

3rd Otr	9,454,619
As on 31.03.24	32,431,047
Upto Dec-23	22,976,428

	31.03.24 Taka	30.06.2023 Taka
L Net Asset Value (NAV) Per Share	Tene	1 4 14
Total assets	16,372,901,186	16,354,124,595
Total Liabilities	(7,760,380,824)	(7,496,720,827)
Net Asset Value (NAV) (A)	8,612,520,362	8,857,403,769
Revaluation reserve	(3,739,289,135)	(3,739,289,135)
Net Asset Value (NAV) without revaluation reserve (B)	4,873,231,227	5,118,114,634
Weighted Average Number of shares	134,895,833	134,895,833
Net Asset Value (NAV) per share with revaluation reserve (A÷C)	63.85	65.66
Net Asset Value (NAV) per share without revaluation reserve (B÷C)	36.12	37.93

NAV per share (with revaluation reserve) was Tk. 63.85 as of 31st March 2024 and Tk. 65.66 as of 30th June 2023. NAV per share (without revaluation reserve) was Tk. 36.12 as of 31st March 2024 and Tk. 37.93 as of 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.

		31.03.24 Taka	31.03.23 Taka
32 Earn	ings Per Share (EPS)		
Earn	ing attributable to ordinary shareholders (Taka)	(173,343,545)	24,665,091
Weig	thted Average Number of shares	134,895,833	134,895,833
Earn	ings Per Share (Taka)	(1.29)	0.18

EPS was Tk. (0.51) for January-March 2024 as against Tk. 0.46 for January-March 2023; EPS was Tk. (1.29) for July-March 2024 as against Tk. 0.18 for July-March 2023. EPS has been decreased due to negative growth of revenue and net profit.

#### Earnings Per Share (EPS)

31

Earnings Per Share (Taka)	(0.51)	0.46
Weighted Average Number of shares	134,895,833	134,895,833
Earning attributable to ordinary shareholders (Taka)	(69,106,697)	61,644,141

#### 33 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	(337,413,598)	120,541,537
Weighted Average Number of shares	134,895,833	134,895,833
Net operating cash flows per shares	(2.50)	0.89

NOCFPS was Tk. (2.50) for July-March 2024 as against Tk. 0.89 for July-March 2023. NOCFPS has been decreased due to negative growth and collection as well.

#### Caculation of Weighted Average Number of shares

		31.03.24	31.03.23
Particulars	Formula	No of shares	No of shares
Allot ment of Existing shares	100000000	100,000,000	100,000,000
Allot ment of new shares Allot ment date:	34895833	34,895,833	34895833
Februray 07,2019			
Weighted Average Number of shares		134,895,833	134,895,833

#### 34 Reconciliation of net profit with cash flow from operating activities

Not profit after tay for the year

Net profit after tax for the year	(1/3,343,545)	24,665,091
Adjustment for non-cash items:		
Depreciation	205,887,042	131,128,275
Deferred Tax Adjustment	(3,147,773)	8,654,685
Changes in Working Capital:		
(Increase) / Decrease in Inventory	480,481,514	130,266,353
(Increase) / Decreas in Accounts receivable	(536,538,545)	387,747,212
(Increase) / Decreas in Advance deposit and Payments	63,512,552	(376,838,642)
Increase / (Decrease) in Accounts payable	(420,629,163)	(76,132,684)
Increase / (Decrease) in Accrued Expenses	46,364,321	(108,948,752)
Net cash flow from operating activities	(337,413,598)	120,541,537

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#### 35. Related party disclosures

i) Related party transactions						(Amount in Taka)
Name	Nature of relationship	Nature of Transaction	Opening Balance	Purchase/col lection	Payment	Outstanding as on 31.03.24 (Receivable)/ Payable
Esquire Accessories Limited	Common Management	Purchase	67,835,844	89,745,692	109,876,247	47,705,289
Esquire Dyeing Industries Limited	Common Management	Dyeing	97,335,612	66,656,794	125,461,070	38,531,336

86,236,625

# End of the Third Quarter & Nine Months Financial Statement 2023-2024 (Unaudited)