ESPRIT HOLDINGS LIMITED (the "Company")

Annual Information Update for the 18 months up to and including 28 April 2006

In accordance with Prospectus Rule 5.2, the Company sets out below a summary of the information which has been published or made available to the public over the previous 18 months in compliance with European Community and national laws and rules dealing with the regulation of securities, issuers of securities and securities markets.

This Annual Information Update is required by, and is being made pursuant to, Article 10 of the European Prospectus Directive as implemented in the United Kingdom and not for any other purpose and neither the Company, nor any other person, takes any responsibility for, or makes any representation, express or implied, as to the accuracy or completeness of, the information which it contains. This information is not necessarily up to date as at the date of this Annual Information Update and the Company does not undertake any obligation to update any such information in the future. Furthermore, such information may have been prepared in accordance with the laws or regulations of a particular jurisdiction and may not comply with or meet the relevant standards of disclosure in any other jurisdiction. This Annual Information Update does not constitute an offer of any securities addressed to any person and should not be relied on by any person.

The Company's ordinary shares are listed on the Hong Kong Stock Exchange (the primary listing) and the London Stock Exchange.

1. RIS announcements

The following regulatory announcements have been made via a Regulatory Information Service in London and in Hong Kong. A copy of these announcements can be obtained from the market news page of the London Stock Exchange website, www.londonstockexchange.com/marketnews or from the listed company news page of the Hong Kong Stock Exchange website, www.hkex.com.hk/listedco/listconews/sehk/ByStockcode.asp.

| Time and Date | Headline | Released |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 24/03/2006 10:14 | Interim Report | London |
| 21/03/2006 15:27 | Interim Report | Hong Kong |
| 20/03/2006 10:01 | Blocklisting - Interim Review | London |
| 23/02/2006 13:57 | Interim Results | London |
| 23/02/2006 08:56 | Results Announcement | Hong Kong |
| 22/02/2006 16:38 | Results Announcement (Summary) | Hong Kong |
| 22/02/2006 10:40 | Interim Results | London |
| 08/02/2006 12:01 | Notice of Results | London |
| 12/01/2006 10:47 | Director Shareholding | London |
| 05/12/2005 10:52 | Result of AGM | London |
| 05/12/2005 09:46 | Results of General Meetings | Hong Kong |
| 09/11/2005 20:55 | Unusual volume movement | Hong Kong |
| 20/10/2005 10:34 | Circular (General mandates to issue new shares and to repurchase shares, re-election of directors, amendments to the bye-laws, refreshment up to 5% of scheme mandate limit of 2001 share option scheme and notice of AGM) | Hong Kong |
| 20/10/2005 10:34 | Proxy Form | Hong Kong |
| 20/10/2005 09:27 | Notices of General Meetings | Hong Kong |
| 20/10/2005 07:02 | Notice of AGM | London |
| 20/10/2005 07:01 | Annual Reporting and Accounts | London |
| 19/10/2005 10:18 | Annual Report | Hong Kong |
| 14/09/2005 12:16 | Final Results | London |
| 14/09/2005 09:22 | Results Announcement | Hong Kong |

| 13/09/2005 17:40 | Results Announcement (Summary) | Hong Kong |
|------------------|-------------------------------------------------------|-----------|
| 13/09/2005 11:07 | Final Results | London |
| 05/09/2005 07:00 | Notice of Meeting | London |
| 15/08/2005 11:45 | Blocklisting - Interim Review | London |
| 30/03/2005 11:07 | Change of Principal Place of Business in Hong Kong | London |
| 29/03/2005 22:44 | Change of Company Address | Hong Kong |
| 24/03/2005 09:58 | Result of General Shareholders' Meeting for 2004 | London |
| 23/03/2005 09:23 | Announcement | Hong Kong |
| 23/03/2005 09:12 | Statement re (Placing of Existing Shares) | London |
| 09/03/2005 11:27 | Interim Report | Hong Kong |
| 17/03/2005 13:48 | Doc re Interim Report | London |
| 16/03/2005 11:47 | Blocklisting - Interim Review | London |
| 24/02/2005 09:32 | Interim Results | London |
| 24/02/2005 09:14 | Results Announcement | Hong Kong |
| 23/02/2005 17:11 | Results Announcement (Summary) | Hong Kong |
| 23/02/2005 10:26 | Interim Results | London |
| 02/02/2005 08:37 | Notice of Meeting | London |
| 06/12/2004 07:00 | Result of AGM | London |
| 03/12/2004 21:42 | Results of General Meetings | Hong Kong |
| 22/11/2004 13:44 | Statement re Application for block listing | London |
| 11/11/2004 09:26 | Trading Resumption of DW re: ESPRIT HOLDINGS <00330> | Hong Kong |
| 11/11/2004 09:08 | Announcement & Resumption of Trading | Hong Kong |
| 11/11/2004 08:42 | Statement re: Trading Resumption on HK Stock Exchange | London |
| 11/11/2004 07:02 | Statement re Placing of Existing Shares | London |
| 10/11/2004 10:34 | Statement re. Suspension | London |
| 10/11/2004 09:29 | Suspension of Trading | Hong Kong |
| 20/10/2004 10:57 | Proxy Form | Hong Kong |
| 20/10/2004 10:57 | Proxy Form | Hong Kong |
| 20/10/2004 10:57 | Circular (General mandates to issue new shares and | Hong Kong |
| | to repurchase shares, re-election of directors, | |
| | amendments to the bye-laws and notice of annual | |
| | general meeting) | |
| 20/10/2004 07:01 | Annual Report and Accounts | London |
| 20/10/2004 07:01 | Notice of AGM | London |
| 19/10/2004 21:29 | Notices of General Meetings | Hong Kong |

2. Documents filed with the Registrar of Companies in Bermuda

The Company has also made the following filings with the Registrar of Companies in Bermuda. Copies of these documents can be obtained from the Assistant Company Secretary, Vanessa Wong, at the following address: 43/F, Enterprise Square Three, 39 Wang Chiu Road, Kowloon Bay, Kowloon, Hong Kong.

| Date | Description of filing |
|------------|----------------------------------------------------------------------------------|
| 25/01/2005 | Annual Declaration Form |
| 18/01/2006 | Annual Declaration Form |
| 23/02/2006 | Notice of Place outside Bermuda where a Branch Register of Members is being kept |

The Annual Report and Accounts for the year ended 30 June 2005 and the Interim Report for the six months ended 31 December 2005, can be found on the Company's website: www.espritholdings.com

Copies of information released can be obtained from the Assistant Company Secretary, Vanessa Wong, at the following address:

43/F., Enterprise Square Three 39 Wang Chiu Road Kowloon Bay Kowloon, Hong Kong

Further information is available regarding the Company and its activities via the Company website: www.espritholdings.com.