UNIQUE HOTEL & RESORTS PLC

Registered Office: Plot No. 1, CWN (B), Road No. 45, Gulshan -2, Dhaka-1212.
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1ST QUARTER FINANCIAL STATEMENTS (UN-AUDITED) FOR THE PERIOD ENDED 30 SEPTEMBER - 2025

Pursuant to the Clause 17(1) Dhaka & Chittagong Stock Exchange (Listing) Regulations, 2015. We are pleased to present the 1st Quarter (un-audited) Financial Statements for the period ended 30 September 2025.

Statement of Financial Position
As at 30 September 2025

	Notes	Amount in Taka	
		30 September 2025	30 June 2025
ASSETS			
Non-current Assets		**37,183,613,910**	**36,890,592,219**
Property, plant and equipment, net	5	20,171,802,243	20,235,745,333
Intangible asset, net	6	10,862,275	11,097,916
Construction work in progress	7	8,777,159,642	8,720,587,570
Fixed deposit receipts	13	46,199,998	46,199,998
Investment in Joint Venture	9.02	8,086,596,961	7,785,867,917
Investment in unquoted shares	9.03	87,786,000	87,786,000
Investment in Associate	9.04	3,206,791	3,307,485
Current Assets		**7,628,203,954**	**7,689,121,047**
Inventories	8	114,084,852	133,793,711
Investment in quoted share	9.01	277,531,924	244,635,937
Accounts receivable	10	249,250,898	205,632,235
Other receivables	11	1,403,760,892	1,362,281,591
Advances, deposits and prepayments	12	3,546,020,055	3,762,455,691
Fixed deposit receipts	13	1,857,404,842	1,837,055,423
Cash and cash equivalents	14	180,150,490	143,266,460
TOTAL ASSETS		**44,811,817,863**	**44,579,713,266**
EQUITY AND LIABILITIES			
Shareholders' Equity		**27,958,079,105**	**27,646,639,041**
Share capital	15	2,944,000,000	2,944,000,000
Share premium	16	6,181,931,836	6,181,931,836
Revaluation reserve	17	9,704,125,271	9,708,801,512
Hedging reserve	18	(374,919,295)	(283,507,290)
Retained earnings		9,502,941,293	9,095,412,982
Non-current Liabilities		**9,255,112,782**	**9,434,798,807**
Term loan- non-current portion	19	6,037,968,727	6,255,666,697
Deferred tax liability	20	3,217,144,055	3,179,132,111
Current Liabilities		**7,598,625,976**	**7,498,275,418**
Term loan- current portion	19	1,334,658,177	1,334,658,177
Short term loans	21	1,823,398,323	1,782,253,965
Due to operator and its affiliates	22	199,744,897	189,038,480
Accounts payable	23	136,166,068	111,438,002
Undistributed/unclaimed dividend	24	4,331,425	4,331,425
Liabilities to intercompanies	25	733,758,815	733,758,815
Other accruals and payables	26	3,366,568,271	3,342,796,554
TOTAL EQUITY AND LIABILITIES		**44,811,817,863**	**44,579,713,266**
Net Asset Value (NAV) per share (Published)	41.01	**94.97**	**93.91**

Statement of Profit or Loss and Other Comprehensive Income
For the period from 01 July 2025 to 30 September 2025

	Notes	Amount in Taka	
		01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024
Revenue	27	732,941,994	440,704,925
Cost of sales	28	(232,769,870)	(141,134,082)
Gross profit		**500,172,124**	**299,570,843**
Administrative and other general expenses	29	(241,656,624)	(173,962,663)
Operating profit		**258,515,500**	**125,608,180**
Corporate office expenses	30	(111,307,016)	(103,988,899)
Other income	31	94,515,443	64,558,314
Other expenses	32	(14,039,935)	(18,574,834)
Gain on investment in quoted shares	33.02	36,787,528	2,630,436
Interest income	34	77,299,330	68,984,083
Interest expenses	34	(295,520,581)	(322,254,482)
Provision for bad & doubtful debts	35	(1,413,654)	(640,266)
Profit/(Loss) before WPPF, Sheraton profit share and tax		**44,836,614**	**(183,677,469)**
Provision for WPPF	36	(383,290)	-
Profit before Sheraton profit share and tax		**44,453,324**	**(183,677,469)**
Share of net profit before tax of Sheraton Dhaka	37	30,213,174	67,094,738
Profit before tax of UHRL		**74,666,499**	**(116,582,731)**
Current tax	38	(25,842,838)	(19,394,625)
Deferred tax	38	39,247,204	(39,732,295)
Net profit/(loss) after tax of UHRL		**88,070,865**	**(175,709,651)**
Share of net profit after tax of Joint Venture entity, net off deferred tax	39	313,712,840	305,700,263
Share of net loss after tax of Associate company	9.04.02	(100,695)	(199,539)
Total net profit after tax for the period		**401,683,010**	**129,791,073**
Other comprehensive income			
Share of other comprehensive income of Joint Venture entity, net off deferred tax	40	(91,412,005)	(229,843,110)
Total comprehensive income(loss) for the period		**310,271,004**	**(100,052,038)**
Basic and Diluted Earnings Per Share (EPS) (Published)	41.02	**1.36**	**0.44**

Statement of Cash Flows
For the period from 01 July 2025 to 30 September 2025

	Notes	Amount in Taka	
		01 July 2025 to 30 Sept 2025	01 July 2024 to 30 Sept 2024
Cash flows from operating activities			
Collections from turnover and other sources		573,248,199	622,925,894
Payment for operating costs and other expenses		(662,716,176)	118,058,691
Income tax paid during the period		(24,287,490)	(17,886,685)
Net cash from operating activities (A)	41.04	**(113,755,466)**	**723,097,899**
Cash flows from investing activities			
Purchase of property, plant and equipment		(2,812,969)	(2,642,154)
Purchase of software		-	(13,872,395)
Payments for construction work		(16,982,791)	11,417,746
Payments for hotel and service apartment and other investments		(46,764,908)	(3,286,781)
Receipts from Borak Real Estate Limited for Advance refund		433,000,000	664,700,000
Receipts from SFL Unique Nebras Meghnaghat Power PLC		296,965,249	(1,094,606,380)
Change in interest receivable balance – UMPL		(51,297,630)	
Gain on investment in shares		-	(1,350)
Dividend received during the period		742,984	1,653,914
Increase/(Decrease) in fixed deposit receipts		(20,349,419)	208,091,983
Net cash used in investing activities (B)		**592,500,516**	**(228,545,416)**
Cash flows from financing activities			
Increase/(Decrease) in term loan		(217,697,970)	4,567,743
Decrease in short term financing		71,357,532	35,397,271
Interest paid during the period		(295,520,581)	(322,254,483)
Dividend paid during the period		-	(880)
Net Cash provided by/(used in) financing activities (C)		**(441,861,019)**	**(282,290,349)**
Net cash inflow/(outflow) for the period (A+B+C)		**36,884,031**	**212,262,135**
Add: Cash and cash equivalents at the beginning of the period		143,266,460	218,844,414
Cash and cash equivalents at the end of the period		**180,150,490**	**431,106,548**
Operating cash inflow/(outflow) per share	41.03	**(0.39)**	**2.46**

Statement of Changes in Equity
For the period from 01 July 2025 to 30 September 2025

Particulars	Ordinary Share Capital	Share Premium	Revaluation Reserve	Hedging Reserve Restated	Unrealized foreign exchange loss Restated	Retained Earnings	Total
For 2024-2025:							
Balance as on 1st July 2024	**2,944,000,000**	**6,181,931,836**	**9,797,745,049**	**(20,270,776)**	**(853,719,552)**	**8,078,522,847**	**26,128,209,404**
Net profit/(loss) during the period	-	-	-	-	-	129,791,073	129,791,073
Other comprehensive income during the year				(229,843,110)		-	(229,843,110)
Excess depreciation on revalued PPE transferred to Retained earnings	-	-	(22,067,631)	-	-	27,584,539	5,516,908
Balance as on 30 September 2024	**-**	**-**	**9,775,677,418**	**(250,113,886)**	**(853,719,552)**	**8,235,898,458**	**26,033,674,275**
For 2025-2026:							
Balance as on 1st July 2025	**2,944,000,000**	**6,181,931,836**	**9,708,801,512**	**(283,507,290)**	**-**	**9,095,412,982**	**27,646,639,041**
Net profit/(loss) during the period	-	-	-	-	-	401,683,010	401,683,010
Other comprehensive income during the period	-	-	-	(91,412,005)	-	-	(91,412,005)
Excess depreciation on revalued PPE transferred to Retained earnings	-	-	(4,676,241)	-	-	5,845,301	1,169,060
Balance as on 30 September 2025	**2,944,000,000**	**6,181,931,836**	**9,704,125,271**	**(374,919,295)**	**-**	**9,502,941,293**	**27,958,079,105**

Note: EPS of Unique Hotel & Resorts PLC stood at Tk. 1.36 per share for the first quarter ended 30 September 2025, compared to Tk. 0.44 per share in the same period of the previous year, reflecting a substantial increase of 209%. The impact of EPS from the Company's core operations (operational performance) was positive at Tk. 0.17 for the quarter, compared with a negative impact of Tk. (0.61) in Q1 of the prior year. This improvement in operational performance was supported by better cost management and gradual recovery in hospitality business compared to last year first quarter where impacted by July-August students movement. Non-operational items had a favorable effect on EPS of Tk. 0.12, mainly due to gains on investment in quoted shares, compared with a negligible impact of Tk. 0.01 in the prior year. Additionally, income from the joint venture entity — SFL Unique Nebras Meghnaghat Power PLC — contributed approximately Tk. 31.3 crore (equivalent to Tk. 1.07 EPS), continuing to play a significant role in overall profitability growth for the Company.

Dated: 13 November, 2025
Dhaka, Bangladesh.

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Chief Financial Officer	Company Secretary	Chief Executive Officer	Independent Director	Director	Chairperson