UNIQUE HOTEL & RESORTS PLC

Registered Office: Plot No. 1, CWN (B), Road No. 45, Gulshan -2, Dhaka-1212.
Corporate Office: Borak Mehnur, 51/B, Kemal Ataturk Avenue, Banani, Dhaka-1213.
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1ST QUARTER FINANCIAL STATEMENTS (UN-AUDITED) FOR THE PERIOD ENDED 30 SEPTEMBER -2026

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 as at and for the period ended 30 September 2026.

Statement of Financial Position
As at 30 September 2026

	Notes	Amount in Taka	
		30 September 2026	30 June 2026
ASSETS			
Non-current Assets		**38,734,532,847**	**38,129,707,237**
Property, plant and equipment, net	5	19,949,489,663	20,010,584,394
Intangible asset, net	6	9,361,016	9,710,677
Construction work in progress	7	8,813,826,329	8,808,071,836
Fixed deposit receipts	13	46,200,000	46,200,000
Investment in Joint Venture	9.02	9,825,416,211	9,164,763,165
Investment in unquoted shares	9.03	87,786,000	87,786,000
Investment in Associate	9.04	2,453,628	2,591,166
Current Assets		**7,158,502,161**	**7,033,325,225**
Inventories	8	99,461,160	101,657,956
Investment in quoted share	9.01	240,946,056	260,560,119
Accounts receivable	10	267,689,362	205,704,177
Other receivables	11	1,662,211,554	1,621,914,055
Advances, deposits and prepayments	12	2,803,130,182	2,748,110,810
Fixed deposit receipts	13	1,827,176,415	1,851,115,526
Cash and cash equivalents	14	257,887,432	244,262,581
TOTAL ASSETS		**45,893,035,009**	**45,163,032,462**
EQUITY AND LIABILITIES			
Shareholders' Equity		**28,834,417,405**	**28,236,839,562**
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	9,599,797,518	9,622,126,219
Hedging reserve	18	68,869,687	(272,317,110)
Retained earnings		10,039,818,364	9,761,098,617
Non-current Liabilities		**8,865,191,082**	**8,926,103,171**
Term loan- non-current portion	19	5,449,997,131	5,523,906,580
Deferred tax liability	20	3,415,193,951	3,402,196,591
Current Liabilities		**8,193,426,522**	**8,000,089,729**
Term loan- current portion	19	1,334,658,177	1,334,658,177
Short term loans	21	1,694,659,562	1,637,250,756
Due to operator and its affiliates	22	229,092,455	226,888,534
Accounts payable	23	139,839,004	144,513,401
Undistributed/unclaimed dividend	24	4,423,481	5,109,586
Liabilities to intercompanies	25	801,105,703	779,105,703
Other accruals and payables	26	3,989,648,140	3,872,563,571
TOTAL EQUITY AND LIABILITIES		**45,893,035,009**	**45,163,032,462**
Net Asset Value (NAV) per share (Published)	41.01	**97.94**	**95.91**

Statement of Profit or Loss and Other Comprehensive Income
For the period from 01 July 2026 to 30 September 2026

	Notes	Amount in Taka	
		01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025
Revenue	27	764,561,623	732,941,994
Cost of sales	28	(230,650,960)	(232,769,870)
Gross profit		**533,910,662**	**500,172,124**
Administrative and other general expenses	29	(261,561,320)	(241,656,624)
Profit after Administrative and other general expenses		**272,349,342**	**258,515,500**
Corporate office expenses	30	(96,843,992)	(111,307,016)
Provision for bad & doubtful debts	35	(236,831)	(1,413,654)
Other income	31	60,622,070	94,515,443
Other expenses	32	(17,317,108)	(14,039,935)
Operational Profit		**218,573,480**	**226,270,337**
Gain/(loss) on investment in quoted shares	33.01	(17,443,680)	36,787,528
Profit before finance cost		**201,129,800**	**263,057,865**
Interest income	34	55,964,176	77,299,330
Interest expenses	34	(310,705,492)	(295,520,581)
Net finance cost		**(254,741,315)**	**(218,221,251)**
Profit/(loss) before WPPF, Sheraton profit share and tax		**(53,611,516)**	**44,836,614**
BREL share of Sheraton loss recoverable	37	21,954,863	30,213,174
Profit/(loss) before tax of UHRL		**(31,656,652)**	**75,049,788**
Provision for WPPF	36	-	(383,290)
Current tax	38	(18,277,554)	(25,842,838)
Deferred tax	38	45,312,495	39,247,204
Net profit/(loss) after tax of UHRL		**(4,621,711)**	**88,070,864**
Share of net profit after tax of Joint Venture entity, net off deferred tax	39	255,568,119	313,712,839
Share of net loss after tax of Associate company	9.04.02	(137,539)	(100,695)
Total net profit after tax for the period		**250,808,869**	**401,683,009**
Other comprehensive income			
Share of other comprehensive income of Joint Venture entity, net off deferred	40	341,186,798	(91,412,005)
Total comprehensive income for the period		**591,995,667**	**310,271,004**
Basic and Diluted Earnings Per Share (EPS)	41.02	**0.85**	**1.36**

Statement of Cash Flows
For the period from 01 July 2026 to 30 September 2026

	Notes	Amount in Taka	
		01 July 2026 to 30 September 2026	01 July 2025 to 30 September 2025
Cash flows from operating activities			
Collections from turnover and other sources		836,645,261	573,248,199
Payment for operating costs and other expenses		(441,506,192)	(662,716,176)
Income tax adjustment during the period		(12,198,113)	(24,287,490)
Net cash from operating activities (A)	41.04	**382,940,956**	**(113,755,466)**
Cash flows from investing activities			
Purchase of property, plant and equipment		(4,562,773)	(2,812,969)
Payments for construction work		(19,175,408)	(16,982,791)
Payments for hotel and service apartment and other investments		(40,214,396)	(46,764,908)
Receipts from Borak Real Estate Limited for Advance refund		-	433,000,000
Receipts of Unique Meghnaghat Power Limited Shareholder support loan		-	296,965,249
Change in interest receivable balance – UMPL		-	(51,297,630)
Gain/(loss) on investment in shares		787,594	-
Dividend received during the period		526,708	742,984
Investment in land and SEZL		(2,769,836)	-
Increase/(decrease) in fixed deposit receipts		23,939,111	(20,349,419)
Net cash generated from/(used in) investing activities (B)		**(41,469,000)**	**592,500,516**
Cash flows from financing activities			
Net changes in long-term borrowings		(73,909,451)	(217,697,970)
Net Changes in short term financing		57,453,943	71,357,532
Interest paid during the period		(310,705,492)	(295,520,581)
Dividend paid during the period		(686,105)	-
Net Cash provided by/(used in) financing activities (C)		**(327,847,105)**	**(441,861,019)**
Net cash inflow/(outflow) for the period (A+B+C)		**13,624,851**	**36,884,031**
Add: Cash and cash equivalents at the beginning of the period		244,262,581	143,266,460
Cash and cash equivalents at the end of the period		**257,887,432**	**180,150,490**
Operating cash inflow/(outflow) per share	41.03	**1.30**	**(0.39)**

Statement of Changes in Equity
For the period from 01 July 2026 to 30 September 2026

Amount in Taka

Particulars	Ordinary Share Capital	Share Premium	Revaluation Reserve	Hedging Reserve Restated	Retained Earnings	Total
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	-	-	-	-	401,683,009	401,683,009
Other comprehensive income during the year	-	-	-	(91,412,005)	-	(91,412,005)
Cash dividend @ 16% for 2023-24	-	-	-	-	(471,040,000)	(471,040,000)
Excess depreciation on revalued PPE transferred to Retained earnings	-	-	(5,845,301)	-	5,845,301	-
Deferred tax on excess depreciation transferred	-	-	1,169,060	-	-	1,169,060
Balance as on 30 September 2025	**2,944,000,000**	**6,181,931,836**	**9,704,125,271**	**(374,919,295)**	**9,031,901,293**	**27,487,039,105**
For 2026-2027:						
Balance as on 1st July 2026	**2,944,000,000**	**6,181,931,836**	**9,622,126,219**	**(272,317,110)**	**9,761,098,617**	**28,236,839,562**
Net profit/(loss) during the period	-	-	-	-	250,808,869	250,808,869
Other comprehensive income during the period	-	-	-	341,186,798	-	341,186,798
Excess depreciation on revalued PPE transferred to Retained earnings	-	-	(27,910,877)	-	27,910,877	-
Deferred tax on excess depreciation transferred	-	-	5,582,175	-	-	5,582,175
Balance as on 30 September 2026	**2,944,000,000**	**6,181,931,836**	**9,599,797,518**	**68,869,687**	**10,039,818,364**	**28,834,417,405**

Note: EPS of Unique Hotel & Resorts PLC stood at Tk. 0.85 per share for the year ended 30 September 2026, compared to Tk. 1.36 per share in the previous period last year reflecting an overall decrease of 38%. Among others, rising commodity prices, fuel, electricity and gas tariffs, and regional travel disruptions arising from the Iran- US conflict, including flight cancellations and booking uncertainty placed additional pressure on the hospitality sector. The EPS impact of the Company's core operational performance was at Tk. 0.04 in 2026-27 Q1, compared to Tk. 0.17 in the 2025-26 Q1. Income from the joint venture entity & associates contributed approximately Tk. 25 crore (equivalent to Tk. 0.87 EPS), remaining a substantial contributor to the Company's overall current-period profitability.

Dated: 11 November, 2026
Dhaka, Bangladesh

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

Sd/-
Independent Director

Sd/-
Director

Sd/-
Chief Executive Officer

Sd/-
Chairperson

The details of the published 1st Quarter (Un-audited) Financial Statements with relevant notes are also available in the Company's website: www.uhrlbd.com