



Price Sensitive Information

This is for information of all concerned that the Board of Directors of Union Capital Limited in its 316th Meeting held on 24 October 2024 has approved the Un-Audited Consolidated Financial Statements of the Company for the Third Quarter (Q3) ended on 30 September 2024.

The following information is published as per the regulatory requirement based on the approved Un-Audited Consolidated Financial Statements.

i) As per provisional and Un-Audited Financial Statements for the period of 09 (nine) months from 01 January 2024 to 30 September 2024:

Particulars	01 Jan 2024 to 30 Sept. 2024		01 Jan 2023 to 30 Sept. 2023	
	Consolidated	Union Capital Limited	Consolidated	Union Capital Limited
Profit/(loss) before Tax & Provision (Tk. in crore)	(54.05)	(53.42)	(40.64)	(40.22)
Profit/(loss) after Tax (Tk. in crore)	(64.84)	(62.40)	(127.52)	(125.97)
Earnings Per Share (EPS) in Tk.	(3.76)	(3.62)	(7.39)	(7.30)
Net Asset Value (Tk. in crore) *As on 31 December 2023	(945.44)	(931.12)	*(880.61)	*(868.71)
Net Asset Value Per Share – (NAVPS) in Tk. **As on 31 December 2023	(54.78)	(53.95)	**(51.03)	**(50.34)
Net Operating Cash Flow Per Share (NOCFPS) in Tk.	2.02	2.02	2.18	2.21

ii) As per provisional and Un-Audited Financial Statements for the period of 03 (three) months from 01 July 2024 to 30 September 2024 (for the 3rd quarter):

Particulars	01 July 2024 to 30 Sept. 2024		01 July 2023 to 30 Sept. 2023	
	Consolidated	Union Capital Limited	Consolidated	Union Capital Limited
Profit/(loss) before Tax & Provision (Tk. in crore)	(44.66)	(20.34)	(13.72)	(13.82)
Profit/(loss) after Tax (Tk. in crore)	(52.13)	(31.45)	(24.52)	(25.05)
Earnings Per Share (EPS) in Tk.	(2.56)	(1.82)	(1.42)	(1.45)

Explanation:

a) Consolidated EPS for the period ended 30 September 2024 has been increased from the same period of previous year which is mainly due to i) reduce of operating expenses, ii) release of provision against loans, advances and leases and iii) reduce of required provision against loans, advances and leases compare to previous year.

b) During the third quarter ended 30 September 2024, the consolidated NAV stands at BDT (54.78) per share which was BDT (51.03) as on 31 December 2023. NAV as of 30 September 2024 has been decreased from the 31 December 2023 due to incurring net loss after tax of about BDT 64.84 crore and the main reasons for this loss are i) decrease of net interest income; ii) reduce of income against Fees, commissions, exchange and brokerage and iii) decrease of other operating income.

By order of the Board
Sd/-

Md. Abdul Hannan
Company Secretary(CC)

24 October 2024

The details of the published third quarter ended Un-Audited Consolidated Financial Statements are available on the website (www.unicap-bd.com) of the company.