Union Capital Limited

Building a sustainable future

Price Sensitive Information

This is for information of all concerned that the Board of Directors of Union Capital Limited in its 342nd Meeting held on 21 July 2026 has approved the Un-Audited Consolidated Financial Statements of the Company for the Half Yearly and the Second Quarter (Q-2) ended on 30 June 2026.

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 Half Yearly for 06 (six) months from 01 January 2026 to 30 June 2026:

Particulars	01 Jan 2026 to 30 June 2026		01 Jan 2025 to 30 June 2025	
	Consolidated	Union Capital Limited (Solo)	Consolidated	Union Capital Limited (Solo)
Profit/(loss) before Tax & Provision (Tk. in crore)	(37.22)	(36.60)	(46.38)	(42.20)
Profit/(loss) after Tax (Tk. in crore)	(36.59)	(34.95)	(27.57)	(22.99)
Net Asset Value (Tk. in crore) *As on 31 December 2025	(1,166.69)	(1,135.70)	*(1,130.10)	*(1,100.75)
Earnings Per Share (EPS) in Tk.	(2.12)	(2.03)	(1.60)	(1.33)
Net Asset Value Per Share – (NAVPS) in Tk. *As on 31 December 2025	(67.61)	(65.81)	*(65.49)	*(63.78)
Net Operating Cash Flow Per Share (NOCFPS) in Tk.	(0.18)	(0.73)	0.89	1.49

ii) As per provisional and Un-Audited Financial Statements for the period of 03 (three) months from 01 April 2026 to 30 June 2026 (for the 2nd quarter):

Particulars	01 April 2026 to 30 June 2026		01 April 2025 to 30 June 2025	
	Consolidated	Union Capital Limited (Solo)	Consolidated	Union Capital Limited (Solo)
Profit/(loss) before Tax & Provision (Tk. in crore)	(20.71)	(20.87)	(29.90)	(28.42)
Profit/(loss) after Tax (Tk. in crore)	(20.28)	(19.95)	(26.39)	(24.74)
Earnings Per Share (EPS) in Tk.	(1.18)	(1.16)	(1.53)	(1.43)

Explanation:

a) The consolidated EPS for the Half Yearly and the Second Quarter (Q-2) has been decreased from the same period of the previous year due to: i) decreased interest income and reduced provision release resulting from lower recovery against non-performing loans and ii) decreased recovery from written off loans.

b) During the period ended 30 June 2026, the Consolidated NAV stands at BDT (67.61) per share which was BDT (65.49) as on 31 December 2025. NAV as of 30 June 2026 has been decreased from the 31 December 2025 due to: i) incurring net loss after tax of about BDT 36.59 crore and the main reasons for this loss are decrease of net interest income resulting from less recovery against non-performing loans and ii) decreased recovery from written off loans.

By order of the Board

Sd/-

Md. Abdul Hannan

Company Secretary

21 July 2026

The details of the published Half Yearly and the Second Quarter (Q-2) ended Un-Audited Consolidated Financial Statements are available on the website (www.unicap-bd.com) of the company.