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 347th Meeting held on 28 October 2026 has approved the Un-Audited Consolidated Financial Statements of the Company for the Third Quarter (Q3) ended on 30 September 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 the period of 09 (nine) months from 01 January 2026 to 30 September 2026:

Particulars	01 Jan 2026 to 30 Sept 2026		01 Jan 2025 to 30 Sept 2025	
	Consolidated	Union Capital Limited	Consolidated	Union Capital Limited
Profit/(loss) before Tax & Provision (Tk. in crore)	(58.41)	(57.58)	(62.53)	(60.22)
Profit/(loss) after Tax (Tk. in crore)	0.18	2.57	(30.32)	(27.16)
Earnings Per Share (EPS) in Tk.	0.01	0.15	(1.76)	(1.57)
Net Asset Value (Tk. in crore) *As on 31 December 2025	(1,129.93)	(1,098.17)	*(1,130.10)	*(1,100.75)
Net Asset Value Per Share – (NAVPS) in Tk. **As on 31 December 2025	(65.47)	(63.64)	**(65.49)	**(63.78)
Net Operating Cash Flow Per Share (NOCFPS) in Tk.	0.15	(0.06)	2.22	2.56

ii) As per provisional and Un-Audited Financial Statements for the period of 03 (three) months from 01 July 2026 to 30 September 2026 (for the 3rd quarter):

Particulars	01 July 2026 to 30 Sept 2026		01 July 2025 to 30 Sept 2025	
	Consolidated	Union Capital Limited	Consolidated	Union Capital Limited
Profit/(loss) before Tax & Provision (Tk. in crore)	(21.18)	(20.97)	(16.15)	(18.02)
Profit/(loss) after Tax (Tk. in crore)	36.77	37.52	(2.74)	(4.17)
Earnings Per Share (EPS) in Tk.	2.13	2.17	(0.16)	(0.24)

Explanation:

a) Consolidated EPS for the period ended 30 September 2026 increased from the same period of previous year, primarily due to i) rescheduling of loans and leases that resulted in the release of provision during the period as well as the requirement to maintain lower provisions against loans, advances and leases ii) increased investment income iii) higher income from Fees, commissions and brokerage and iv) lower operating expenses resulting from effective control over operational costs.

b) During the period ended 30 September 2026, Net Asset Value (NAV) per share improved marginally to BDT (65.47) from BDT (65.49) as of 31 December 2025. This improvement was primarily attributable to an increase in net profit after tax of about BDT 0.18 crore and driven by i) rescheduling of loans and leases that resulted in the release of provision during the period as well as the requirement to maintain lower provisions against loans, advances and leases ii) increased investment income iii) higher income from Fees, commissions and brokerage and iv) lower operating expenses resulting from effective control over operational costs.

By order of the Board

Sd/-
Alamin Akhand
Company Secretary(CC)

Dated: 28 October 2026

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.