

UNIQUE HOTEL & RESORTS PLC

(Owner of the Westin Dhaka & Sheraton Dhaka)

Corporate Office: Borak Mehnur, 51/B Kemal Ataturk Avenue, Banani, Dhaka-1213, Bangladesh.

PRICE SENSITIVE INFORMATION

This is to notify that the Board of Directors of Unique Hotel & Resorts PLC in its 184th Board of Directors Meeting held on Monday, 27 October 2025 at 03:00 pm (Bangladesh Time) through Hybrid System hosted from the Studio Room (Lobby Level-9), Sheraton Dhaka, 44, Kemal Ataturk Avenue, Banani, Dhaka-1213, around 05:10 pm took the following Price Sensitive decision among others considering the Audited Financial Statements for the year ended 30 June 2025:

Sl.	Particulars	Decisions
01.	Recommended Dividend for the year ended 30 June 2025	16% Cash Dividend (Tk.1.6/- per share of Tk. 10/- each)
02.	Record Date of 24 th AGM	Tuesday, 18 th November 2025
03.	Date & Time of 24 th AGM	Wednesday, 24 th December 2025 at 11:00 AM (BST)
04.	Venue of 24 th AGM	Digital Platform

Key financial highlights as per Audited Financial Statements of the Company are as under:

Sl.	Particulars	Financial Year 2024-2025	Financial Year 2023-2024 (Restated)
01.	Basic and Diluted Earnings Per Share (EPS)	BDT 5.18	BDT 4.87
02.	Net Asset Value (NAV)	BDT 27,646,639,041	BDT 26,794,890,591
03.	Net Asset Value (NAV) Per Share	BDT 93.91	BDT 91.02
04.	Net Operating Cash Flow Per Share (NOCFPS)	BDT 2.87	BDT 6.47

Disclosure Notes:

1. Prior year adjustment and retrospective restatement:

In accordance with IAS 8 'Accounting Policies, Changes in Accounting Estimates and Errors', the Company corrected a prior-period error arising from the determination of the functional currency by its joint venture, Unique Meghnaghat Power Limited (UMPL). UEMPL previously prepared its financial statements in Bangladesh Taka (BDT); however, upon reassessment in line with IAS 21 'The Effects of Changes in Foreign Exchange Rates', its management stated that the functional currency of the Company is United States Dollar (USD), as most revenues, costs, and financing are denominated in USD. The change has been applied retrospectively by UEMPL in accordance with IAS 21. Accordingly, Unique Hotel & Resorts PLC (UHRL), which accounts for its investment in UEMPL using the equity method, has restated its comparative figures to reflect the impact of this correction by UEMPL. The restatement affected the Company's Investment in Joint Venture, Retained Earnings, and Hedging Reserve balances.

The correction has been applied retrospectively in accordance with IAS 8. As required by IAS 1 'Presentation of Financial Statements', UHRL has presented (a) the current period as at 30 June 2025, (b) restated comparative information as at 30 June 2024, and (c) restated financial position as at 1 July 2023.

The restatement resulted in adjustments to opening retained earnings and investment balances as at 1 July 2023 due to translation effects from UEMPL's functional currency correction.

2. Reasons for Increase in EPS:

EPS of Unique Hotel & Resorts PLC stood at Tk. 5.18 per share for the year ended 30 June 2025, compared to Tk. 4.87 per share (restated) in the previous year — reflecting an overall increase of 6.4%.

The July–August 2024 student movement and its subsequent unrest caused widespread disruptions and heightened security concerns, significantly affecting the hospitality and travel sector. In response, several countries issued travel advisories and restrictions, which led to cancellations and postponements of international bookings, as well as corporate events. Additionally, Bangladesh experienced a severe flood during first quarter of the financial year 2024-25 that lasted several weeks, further discouraging inbound travel. Consequently, the hotel's occupancy rate declined notably, as a significant portion of its business depends on foreign guests.

Rising commodity prices, higher electricity and gas tariffs, and increased bank interest rates also placed additional pressure on operational performance. Despite these headwinds, the impact of EPS from the Company's core operations (operational performance) was positive at Tk. 0.87 for the year (compared with Tk. 1.61 last year). Non-operational items had a very small adverse effect on EPS of Tk. (0.01) (compared with Tk. (0.39) in the prior year). However, income from the joint venture entity — SFL Unique Nebras Meghnaghat Power PLC— contributed approximately Tk. 127 crore (equivalent to Tk. 4.32 EPS), playing a substantial role in the overall profitability increase, and consequential EPS increase, of Unique Hotel & Resorts PLC.

By Order of the Board,
Sd/-

Md. Sharif Hasan FCS, LL.B
Director- Regulatory Affairs &
Company Secretary

Dated: Dhaka
27 October, 2025