

Dated : Dhaka

**13 November 2021** 

## **UNIQUE HOTEL & RESORTS LTD.**

Registered Office: Plot # 01, CWN (B), Road # 45, Gulshan-2, Dhaka-1212.

Sd/-Finance & Accounts (Current Charge)

## 1ST QUARTER FINANCIAL STATEMENTS (UN-AUDITED) FOR THE PERIOD ENDED 30 SEPTEMBER-2021

Sd/-Managing Director

Sd/-

Chairperson

Registered Office: Plot # U1, CWN (B), Koad # 45, Guishan-2, Dhaka-1212.

Unique Hotel & Resorts Ltd.

Corporate Office: 51/B, Kemal Ataturk Avenue, Banani, Dhaka-1213. Phone: +88-02-222254893, Fax: +88-02-222254894,

Pursuant to the Clause 17(1) of Dhaka & Chittagong	Stock Exchange (Listing) Regulations, 2015 dated 30 June	2015. We are pleased to present the 1st Quarter (un-audited) Financial States	ments as at and for the Period ended 30 September 2021.
<b>Consolidated Statement of Financial Position</b>	Consolidated Statement of Profit or Loss and Other Comprehensive Incor	Consolidated Statement of Changes in Equity	Consolidated Statement of Cash Flows
As at 30 September 2021	For the period from 01 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021
Notes Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
ASSETS 30 September 2021 30 June 2021	Notes 01 July 2021 01 July 2020 to to to		Notes 01 July 2021 01 July 2020 to to
Non-current Assets         36,192,485,881         35,671,566,409           Property, plant and equipment, net         5.A         20,251,147,336         20,307,471,224	30 September 2021	Particulars	Cash flows from operating activities 30 September 2021 30 September 2020
Construction work in progress 6.A 15,546,446,033 14,969,091,394 Intangible assets 7.A 72,329 80,921	Restated           Revenue         27         198,560,825         93,040,232	Capital Premium Earnings Reserve interest	Collections from turnover and other sources 229,267,288 119,841,256
Fixed deposit receipts 13 274,679,385 274,679,385 Investment in unquoted share 9.A.1 112,737,000 112,737,000	Cost of sales 28 (59,398,750) (36,617,442		Payment for operating costs and other expenses (69,198,866) (37,734,048) Income tax paid during the period (5,112,572) (7,097,777)
Investment in Associate 9.3 7,403,798 7,506,485	Gross profit         139,162,075         56,422,790           Administrative and other expenses         29.A         (104,009,555)         (57,022,916	For 2020-2021:	Net cash from operating activities (A) 36.4.1 154,955,850 75,009,431
Current Assets         7,949,842,815         7,479,537,311           Inventories         8         54,649,608         59,170,465	Operating profit         35,152,520         (600,126           Corporate office expenses         30         (73,087,484)         (71,582,565	Balance as on 1st July 2020 (Restated) 2,944,000,000 6,181,931,836 4,129,985,502 10,168,822,832 737,941,576 24,162,681,746	Cash flows from investing activities
Investment in quoted share   9.1   235,439,145   186,506,292   Accounts receivable   10   82,856,172   84,429,542   Other receivables   11   9,961,184   11,040,732	Other income/(expenses) 31 19,418,173 11,686,985	Net profit/(loss) made during the period - (13,651,546) - (4,942,913) (18,594,459)	Purchase of property, plant and equipment         (2,436,569)         (16,537,286)           Increase in construction work in progress         (508,787,817)         (466,149,097)
Advances, deposits and prepayments12.A 5,824,441,216 5,731,934,948	Gain/(loss) on investment in shares 32 35,394,145 71,373,870 Interest income 33.A 9,275,406 16,780,154	Share money deposits received during the period 182,500,000 182,500,000	Decrease/ (Increase) in investment and construction advances (37,406,064) 57,136,242
Fixed deposit receipts 13 1,128,500,013 1,112,582,650 Cash and cash equivalents 14.A 613,995,477 293,872,682	Interest expenses 33.A (29,055,464) (27,685,076		Gain/ (loss) on investment in shares         (2,647,389)         3,900,304           Dividend received during the period         736,346         3,865,502
TOTAL ASSETS 44,142,328,696 43,151,103,720	Provision for bad debts 34 - 64,091  Profit/(loss) before WPPF and tax (2,902,704) 37,333	Excess depreciation on revalued PPE transferred to Retained earnings 20.226.452 (22.677.320) 7.550.112	Increase in advance against land to SEZL (6,622,500) (151,060)
EQUITY AND LIABILITIES Shareholders' Equity 25,927,499,896 25,915,557,745	Provision for WPPF 26.4 (754,977)	10 Actanicu cannings - 30,236,452 (22,677,339) - 7,559,113	Decrease/ (Increase) in fixed deposit receipts   (15,917,364)   (36,967,120)   Net cash used in investing activities (B)   (573,081,355)   (454,902,515)
Share capital         15         2,944,000,000         2,944,000,000           Share premium         16         6,181,931,836         6,181,931,836	Profit/(loss) before tax         (3,657,681)         37,333           Current tax         35         (3,726,259)         (7,871,781)	Balance as on 30 September 2020 2,944,000,000 6,181,931,836 4,146,570,408 10,146,145,493 915,498,664 24,334,146,400	
Revaluation reserve         17         10,269,717,105         10,292,740,021           Retained earnings         4,026,652,569         4,001,586,811	Deferred tax   35   (4,139,825)   (10,681,236   Net profit/(loss) after tax of Group   (11,523,764)   (18,515,684   1,523,764)		Cash flows from financing activities Increase/(decrease) in term loan 746,350,777 26,250
Non controlling interest 2,505,198,385 2,495,299,077	Share of net profit/(loss) after tax of Associate 9.3.1 (102,687) (78,774	For 2021-2022:	Changes in other receivable - 126,000
Non-current Liabilities   7,295,951,193   6,552,766,238   Term loan- non-current portion   18.A   4,682,128,358   3,935,777,581   Lease liability-non current portion   19   80,289,764   80,911,338	Total net profit/(loss) after tax for the period (11,626,451) (18,594,458 Other comprehensive income		Proceed from Preference share capital         16,884,530         182,500,002           Increase/(decrease) in short term financing         2,408,975         193,890,503
Lease liability-non current portion         19         80,289,764         80,911,338           Deferred tax liability         20         2,533,533,071         2,536,077,319	Total comprehensive income/(loss) for the period (11,626,451) (18,594,458	Balance as on 1st July 2021 2,944,000,000 6,181,931,836 4,001,586,811 10,292,740,021 2,495,299,077 25,915,557,745	Interest paid during the period (27,218,886) (25,727,505)
Current Liabilities         10,918,877,608         10,682,779,737           Term loan- current portion         18.A         4,395,987,904         4,144,967,907	Net profit/(loss) after tax attributable to: (11,626,451) (18,594,459	Net profit/(loss) made during the period (4,641,229) - (6,985,222) (11,626,451)	Dividend paid during the period (80,784) (64,328)  Net Cash provided by/(used in) financing activities (C) 738,344,612 350,750,922
Lease liability-current portion         19         13,931,279         11,477,463           Short term loans         21         2,010,898,613         1,722,539,454	Unique Hotel & Resorts Limited (4,641,229) (13,651,546	Share money deposits received during the period 16,884,530 16,884,530	
Due to operator and its affiliates         22         256,266,512         238,264,830           Accounts payable         23         38,429,581         33,251,137	Non controlling interest (6,985,222) (4,942,913	Excess depreciation on revalued PPE transferred	Net cash inflow/(outflow) for the period (A+B+C) 320,219,107 (29,142,162) Add: Cash and cash equivalents at the beginning of the period 293,872,682 224,410,617
Undistributed/unclaimed dividend 24 12,761,203 12,841,987 Liabilities to intercompanies 25 2,296,854,464 2,759,745,537	Total comprehensive income attributable to:         (11,626,451)         (18,594,459)           Unique Hotel & Resorts Limited         (4,641,229)         (13,651,546)	to Retained earnings - 29,706,988 (23,022,916) - 6,684,072	Foreign currency translation difference (96,312) 213,247
Other accruals and payables         26.A         1,893,748,052         1,759,691,422           TOTAL EQUITY AND LIABILITIES         44,142,328,696         43,151,103,720	Non controlling interest (6,985,222) (4,942,913	27,100,100 (23,022,710) 0,001,012	Cash and cash equivalents at the end of the period 613,995,477 195,481,702
Net Asset Value (NAV) per share 36.1.1 88.07 88.03	Consolidated Basic and Diluted Earnings Per Share (EPS) 36.2.1 (0.02) (0.05)	Balance as on 30 September 2021 2,944,000,000 6,181,931,836 4,026,652,570 10,269,717,105 2,505,198,385 25,927,499,896	Consolidated operating cash inflow/(outflow) per share 36.3.1 0.53 0.25
Statement of Financial Position	Statement of Profit or Loss and Other Comprehensive Incom		Statement of Cash Flows
Statement of Financial Position As at 30 September 2021	Statement of Profit or Loss and Other Comprehensive Incom For the period from 01 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021	Statement of Cash Flows For the period from 01 July 2021 to 30 September 2021
As at 30 September 2021			For the period from 01 July 2021 to 30 September 2021
As at 30 September 2021	For the period from 01 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021    Notes   Amount in Taka   01 July 2021   01 July 2020   10   10   10   10   10   10   10
As at 30 September 2021    Notes   Amount in Taka   30 September 2021   30 June 2021     ASSETS   30,811,971,273   30,338,072,992	For the period from 01 July 2021 to 30 September 2021    Notes	For the period from 01 July 2021 to 30 September 2021  Amount in Taka  Ordinary Share Share Retained Revaluation	For the period from 01 July 2021 to 30 September 2021    Notes
As at 30 September 2021    Notes   Amount in Taka	For the period from 01 July 2021 to 30 September 2021    Notes	For the period from 01 July 2021 to 30 September 2021  Amount in Taka  Ordinary Share Share Retained Revaluation Total	For the period from 01 July 2021 to 30 September 2021    Notes
Notes   Notes   Amount in Taka   30 September 2021   30 June 2021	Notes   Columbia   C	For the period from 01 July 2021 to 30 September 2021  Amount in Taka  Ordinary Share Share Retained Revaluation	Notes   Amount in Taka   01 July 2021 to 30 September 2021     Amount in Taka   01 July 2021 to 30 September 2020     01 July 2020 to 30 September 2021   30 September 2020     20 September 2020
Notes   Notes   Amount in Taka   30 September 2021   30 June 2021	Notes   Amount in Taka   O1 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021  Amount in Taka  Ordinary Share Capital Premium Earnings Reserve Total	Notes
Notes   Notes   Amount in Taka   30 September 2021   30 June 2021	Notes   Amount in Taka   01 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021  Amount in Taka  Ordinary Share Capital Premium Earnings Reserve Total	Amount in Taka     Ol July 2021 to 30 September 2021
Notes	Notes   Amount in Taka     O1 July 2021 to 30 September 2021	For the period from 01 July 2021 to 30 September 2021  Amount in Taka  Ordinary Share Capital Premium Earnings Reserve Total  For 2020-2021:	Amount in Taka   Ol July 2021 to 30 September 2021   Amount in Taka   Ol July 2021 to 30 September 2020   Ol July 2021 to 30 September 2
Notes	Notes   Amount in Taka   01 July 2021 to 30 September 2021   Notes   Amount in Taka   01 July 2020 to 10   30 September 2020   10   10   10   10   10   10   10	For the period from 01 July 2021 to 30 September 2021   Amount in Taka	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Amount in Taka   Ol July 2021 to 30 September 2020   Old 10 to
Notes	Notes   Amount in Taka     O1 July 2021 to 30 September 2021	Particulars   Ordinary Share   Capital   Premium   Earnings   Reserve   Total	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Amount in Taka   Ol July 2021 to 30 September 2020   Ol July 2020 to 30 September 2021   Ol July 2020 to 30 September 2020   Olections from turnover and other sources   229,267,288   119,841,256   Payment for operating costs and other expenses   (57,452,188) (32,297,578)   Income tax paid during the period   (5,112,572) (7,097,777)   Net cash from operating activities (A)   36.4.2   166,702,528   80,445,901   Olections from investing activities   Olections from investing activities   Olections from investing activities   Olections from operating activities   Olections from investing activities   Olections from inv
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Revaluation   Reserve   Total	Amount in Taka
Notes	Notes   Amount in Taka   01 July 2021 to 30 September 2021   1 July 2021 to 30 September 2021	Particulars   Ordinary Share   Capital   Premium   Earnings   Reserve   Total	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Amount in Taka   Ol July 2021 to 30 September 2020   Old July 2021 to 30 September 2020   Old July 2020 to 30 September 2021   Old July 2020 to 30 September 2020   Old Ju
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Reserve   Total	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Amount in Taka   Ol July 2021 to 30 September 2020   Ol July 2020 to 30 Sep
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Reserve   Total	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Amount in Taka   Ol July 2020 to to to to 30 September 2020   Ol July 2020 to 40 September 2020   O
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Reserve   Total	Amount in Taka   Oil July 2021 to 30 September 2021   Notes   Notes   Oil July 2020 to to to to 30 September 2020   Oil July 2020 to 40 September 2020   Oil
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Reserve   Total	Amount in Taka
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Revaluation   Reserve   Total	Amount in Taka
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Revaluation   Reserve   Total	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Ol July 2021 to 30 September 2020   Old July 2021 to 30 September 2020   Old July 2020 to 30 September 2020   Old
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Share   Earnings   Reserve   Total	Amount in Taka
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Reserve   Premium   Reserve   Premium   Pre	Amount in Taka   Ol July 2021 to 30 September 2021   Notes   Ol July 2021 to 30 September 2020   Old July 2021 to 30 September 2020   Old July 2020 to 30 September 2020   Old
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Revaluation   Reserve   Total	Amount in Taka   Oil July 2021 to 30 September 2021
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Reserve   Premium   Earnings   Revaluation   Reserve   Premium   Premium   Reserve   Premium   Reserve   Premium   Reserve   Premium   Reserve   Premium   Reserve   Premium   Premium	Amount in Taka
Notes	Notes	Particulars   Ordinary Share   Capital   Premium   Earnings   Revaluation   Reserve   Total	Amount in Taka   Oil July 2021 to 30 September 2021

Sd/-Director

Sd/-Company Secretary