Global Insurance PLC

Consolidated Statement of Financial Position (Un-audited)
As at 30th September , 2026

	Particulars	Amount in Taka	
		As at 30th September 2026	As at 31st December 2025
A	**Fixed Assets:**		
	Fixed Assets	80,277,455	83,938,982
	Bangladesh Govt.Treasury Bond	108,800,000	95,000,000
	Total Long Term Investments	**189,077,455**	**178,938,982**
B	**Current Assets:**		
	Investment in Share	22,501,744	20,308,283
	Sundry Debtors (Including advances,deposits & prepayments)	1,067,665,834	925,455,642
	Cash & Bank balances	672,330,892	695,512,057
	Stock of Printing, Stationery & Stamp	2,100,397	2,470,045
	Total Current Assets	**1,764,598,867**	**1,643,746,027**
C	**Current Liabilities:**		
	Short Term Loan	73,882,548	61,625,161
	Creditors & Accruals	638,859,660	619,605,813
	Outstanding Claims	101,688,409	105,307,330
	Balance of Fund & Account:	191,270,654	247,862,051
	Premium Deposit	302,768,070	181,447,570
	Unclaim Dividend	6,118,301	5,424,876
	Total Current Liabilities	**1,314,587,642**	**1,221,272,801**
D	Net Working Capital (B-C)	**450,011,225**	**422,473,226**
	Net Assets (A+D)	**639,088,680**	**601,412,208**
	Shareholders Equity:		
	Share Capital	405,517,630	405,517,630
	Reserve	162,835,412	152,635,412
	Retained earnings	70,735,639	43,259,166
	Total Shareholders Equity	**639,088,680**	**601,412,208**
	Net Assets Value(NAV) Per Share	**15.76**	**14.83**

Chief Executive Officer

Director

Chairman

A. Rahman.
AVP & In-Charge (F & A)

Company Secretary

Date: 08.11.2026

Global Insurance PLC

Consolidated Statement of Comprehensive Income (Un Audited)
for the period ended 30th September, 2026

Particulars	Jan.-Sep. 2026	Jan.-Sep. 2025	July.-Sep. 2026	July.-Sep. 2025
Income:				
Balance of Fund at the beginning	247,862,051	260,795,350	211,873,735	258,111,411
Premium Less Re-insurance	255,026,945	438,833,021	73,979,782	119,774,855
Commission	39,316,679	34,294,084	10,875,650	12,743,582
Total (A)	**542,205,675**	**733,922,455**	**296,729,167**	**390,629,848**
Less Expenditure:				
Net Claims	55,462,648	8,561,134	12,446,690	3,110,617
Commission	-	78,503,801	-	25,407,341
Management Expenses	213,376,387	365,075,183	70,277,994	103,619,165
Balance of Fund(unexpired risks)	191,270,654	240,866,353	191,270,654	240,866,353
Total (B)	**460,109,689**	**693,006,472**	**273,995,338**	**373,003,477**
Underwriting Profit (A-B)	**82,095,986**	**40,915,983**	**22,733,829**	**17,626,371**
Add: Investment & other income	58,256,261	49,289,481	17,969,405	17,804,164
Less Management exp.charge to profit & loss a/c	24,000,851	32,298,500	10,368,250	17,216,099
Net profit before tax	**116,351,396**	**57,906,964**	**30,334,984**	**18,214,436**
Less Tax Provision	38,123,161	17,781,830	11,995,997	5,338,380
Net Profit after tax	**78,228,235**	**40,125,134**	**18,338,987**	**12,876,056**
Less Reserve for Exceptional Loss	10,200,000	14,500,000	(1,800,000)	6,000,000
Retained Earnings during the Period	**68,028,235**	**25,625,134**	**20,138,987**	**6,876,056**
Earning per share (EPS)	**1.93**	**0.99**	**0.45**	**0.32**

Chief Executive Officer

Director

Chairman

AVP & In-Charge (F & A)

Company Secretary

Date: 08.11.2026

Global Insurance PLC

Consolidated Statement of Cash Flows (Un Audited)
for the period ended 30th September, 2026

Particulars	Amount in Taka	
	Jan.-Sep. 2026	Jan.-Sep. 2025
A. Cash flows from operating activities:		
Premium collection & other receipts	386,650,418	680,262,477
Payments of Mgt.expenses,commission,re ins.,claim & others	(336,840,946)	(637,052,266)
Tax paid	(25,182,413)	(37,635,710)
Net Cash flows from operating activities	**24,627,059**	**5,574,501**
B. Cash flows from investing activities:		
Acquisition of fixed assets	(1,895,505)	(1,366,091)
Disposal of fixed assets	190,486	519,565
Bangladesh Govt Treasury Bond	(13,800,000)	-
Share Investment	54,839	-
Net Cash flows from Insvesting activities	**(15,450,180)**	**(846,526)**
C. Cash flows from financing activities:		
Dividend Paid	(39,858,338)	(39,762,383)
Loan	12,257,387	1,052,510
Intrest on Loan	(4,757,092)	(4,052,279)
Net Cash Inflows from financing activities	**(32,358,043)**	**(42,762,152)**
Net increase in Cash and Bank balances (A+B+C)	**(23,181,164)**	**(38,034,177)**
Opeining Cash and Bank balances	695,512,057	692,336,012
Closing cash and bank balances	**672,330,891**	**654,301,834**
Net operating cash flow per share (NOCFPS)	**0.61**	**0.14**

Chief Executive Officer

Director

Chairman

A. Rahman

AVP & In-Charge (F & A)

Company Secretary

Date: 08.11.2026

Global Insurance PLC

Consolidated Statement of Changes in Equity (Un Audited)

for the period ended 30th September, 2026

Amount in Taka

Particulars	Share capital	Reserve for exceptional losses	General Reserve	Retained earning	Total
Balance as on 01.01.2026	**405,517,630**	**148,635,412**	**4,000,000**	**43,259,166**	**601,412,208**
Dividend		-	-	(40,551,763)	(40,551,763)
Net profit after tax				78,228,235	78,228,235
Reserve for Exceptional Loss.		10,200,000		(10,200,000)	-
Balance as on 30th Sep, 2026	**405,517,630**	**158,835,412**	**4,000,000**	**70,735,639**	**639,088,680**

Consolidated Statement of Changes in Equity for the period ended 30th Sep, 2025

Particulars	Share capital	Reserve for exceptional losses	General Reserve	Retained earning	Total
Balance as on 01.01.2025	**405,517,630**	**134,635,412**	**4,000,000**	**45,501,899**	**589,654,941**
Dividend		-	-	(40,551,763)	(40,551,763)
Net profit after tax				40,125,134	40,125,134
Reserve for Exceptional Loss.		14,500,000		(14,500,000)	-
Balance as on 30th Sep, 2025	**405,517,630**	**149,135,412**	**4,000,000**	**30,575,270**	**589,228,312**

Selected notes to the Financial Statement for the period from Jannuary to September - 2026

1) Background:The Company was incorporated as a public limited company in Bangladesh on April 23, 2000 under the Companies Act, 1994 and commenced it's operation as per insurance Act, 2010. The certificate of commencement of business was obtained from the Registrar of Joint Stock Companies, Bangladesh. The Company is listed in both Dhaka Stock Exchange and Chittagong Stock Exchange as a Publicly traded Company.

2) Basic of Preparation: 2nd Quarter financial statements have been prepared in compliance with para 20 Based on the IAS-34 with other IAS, the Company Act-1994, the Insurance Act-2010, the Securities & Exchange Commission Rules-1987 and other applicable laws and regulations.

3) Accounting policies and method of computions: Accounting policies and method of computations followed in preparing 2nd quarter financial statement are consistent with those used in the Annual financial statement, prepared and published for the period ended 30th September -2026.

4) Depreciation: Depreciation has been charged in compliance with para 55 of the IAS 16.

5) Earning per share: Earning per share has been calculated based on weighted average number of 40551763 shares outstanding as at September 30, 2026

6) Provision for Income Tax: Provision for income Tax has been made at 37.50% on the basis of Financial Act-2024.

7) Deferred Tax Assets/ Liabilities: Deferred Tax calculated as per IAS-12.

8) Impairment of Assets: As at September 30, 2026 no signaficant Indication shown about Impairment Loss on Assets.

Chief Executive Officer | **Director** | **Chairman**

A. Rahman.
AVP & In-Charge (F & A)

Company Secretary

Date: 08.11.2026