


Global Insurance PLC
Consolidated Statement of Financial Position (Un-audited)
As at 31st March , 2026

Particulars	Amount in Taka	
	As at 31st March 2026	As at 31st December 2025
A Fixed Assets:		
Fixed Assets	83,126,018	83,938,982
Bangladesh Govt.Treasury Bond	100,000,000	95,000,000
Total Long Term Investments	183,126,018	178,938,982
B Current Assets:		
Investment in Share	21,846,848	20,308,283
Sundry Debtors (Including advances,deposits & prepayments)	950,876,133	925,455,642
Cash & Bank balances	701,301,652	695,512,057
Stock of Printing, Stationery & Stamp	2,903,275	2,470,045
Total Current Assets	1,676,927,908	1,643,746,027
C Current Liabilities:		
Short Term Loan	72,917,622	61,625,161
Creditors & Accruals	608,471,045	619,605,813
Outstanding Claims	124,658,447	105,307,330
Balance of Fund & Account:	221,797,293	247,862,051
Premium Deposit	194,853,739	181,447,570
Unclaim Dividend	4,664,527	5,424,876
Total Current Liabilities	1,227,362,673	1,221,272,801
D Net Working Capital (B-C)	449,565,235	422,473,226
Net Assets (A+D)	632,691,253	601,412,208
Shareholders Equity:		
Share Capital	405,517,630	405,517,630
Reserve	159,635,412	152,635,412
Retained earnings	67,538,212	43,259,166
Total Shareholders Equity	632,691,253	601,412,208
Net Assets Value (NAV) Per Share	15.60	14.83


Chief Executive Officer


Director


Chairman


Chief Financial Officer(c.c)



Company Secretary

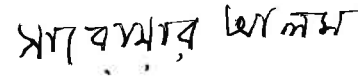
Date: 30.05.2026

Global Insurance PLC

Consolidated Statement of Comprehensive Income (Un Audited) for the period ended 31st March, 2026

Particulars	Amount in Taka	
	Jan-Mar- 2026	Jan-Mar- 2025
Income:		
Balance of Fund at the beginning	247,862,051	260,795,350
Premium Less Re-insurance	82,512,751	175,432,984
Commission	19,117,978	10,784,961
Total (A)	349,492,780	447,013,295
Less Expenditure:		
Net Claims	30,147,506	(2,590,667)
Commission	-	26,896,045
Management Expenses	66,294,626	142,773,771
Balance of Fund(unexpired risks)	221,797,293	266,424,606
Total (B)	318,239,425	433,503,755
Underwriting Profit (A-B)	31,253,355	13,509,540
Add: Investment & other income	19,578,074	18,016,949
Less Management exp.charge to profit & loss a/c	5,908,095	8,110,311
Net profit before tax	44,923,334	23,416,179
Less Tax Provision	13,644,289	6,425,411
Net Profit after tax	31,279,045	16,990,768
Less Reserve for Exceptional Loss	7,000,000	5,000,000
Retained Earnings during the Period	24,279,045	11,990,768
Retained Earnings Brought Forward from Last Year	43,259,166	45,501,899
Total	67,538,212	57,492,666
Earning per share (EPS)	0.77	0.42


Chief Executive Officer


Director


Chairman


Chief Financial Officer(c.c)



Company Secretary

Date: 30.05.2026

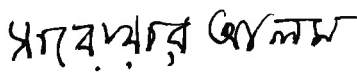
Global Insurance PLC

Consolidated Statement of Cash Flows (Un Audited) for the period ended 31st March , 2026

Particulars	Amount in Taka	
	Jan-Mar- 2026	Jan-Mar- 2025
A. Cash flows from operating activities:		
Premium collection & other receipts	168,273,313	265,416,652
Payments of Mgt.expenses,commission,re ins.,claim & others	(160,002,253)	(235,099,295)
Tax paid	(5,773,829)	(4,409,072)
Net Cash flows from operating activities	2,497,231	25,908,285
B. Cash flows from investing activities:		
Acquisition of fixed assets	(947,336)	(282,399)
Disposal of fixed assets	-	-
Bangladesh Govt Treasury Bond	(5,000,000)	-
Share Investment	-	-
Net Cash flows from Investing activities	(5,947,336)	(282,399)
C. Cash flows from financing activities:		
Dividend Paid	(760,349)	(60,713)
SOD Loan	11,292,461	1,231,202
Intrest on Loan	(1,292,411)	(1,231,022)
Net Cash Inflows from financing activities	9,239,701	(60,533)
Net increase in Cash and Bank balances (A+B+C)	5,789,596	25,565,353
Opeining Cash and Bank balances	695,512,057	692,336,012
Closing cash and bank balances	701,301,652	717,901,365
Net operating cash flow per share (NOCFPS)	0.06	0.64



Chief Executive Officer



Director



Chairman



Chief Financial Officer(c.c)



Company Secretary

Date: 30.05.2026

Global Insurance PLC
Consolidated Statement of Changes in Equity (Un Audited)
for the period ended 31st March , 2026

Amount in Taka

Particulars	Share capital	Reserve for exceptional losses	General Reserve	Retained earning	Total
Balance as on 01.01.26	405,517,630	148,635,412	4,000,000	43,259,166	601,412,208
Dividend				-	-
Net profit after tax				31,279,045	31,279,045
Reserve for Exceptional Loss.		7,000,000		(7,000,000)	-
Balance as on 31st March, 2026	405,517,630	155,635,412	4,000,000	67,538,212	632,691,253

Consolidated Statement of Changes in Equity for the period ended 31st March, 2025

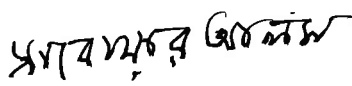
Particulars	Share capital	Reserve for exceptional losses	General Reserve	Retained earning	Total
Balance as on 01.01.25	405,517,630	134,635,412	4,000,000	45,501,899	589,654,941
Dividend				-	-
Net profit after tax				16,990,768	16,990,768
Reserve for Exceptional Loss.		5,000,000		(5,000,000)	-
Balance as on 31st March, 2025	405,517,630	139,635,412	4,000,000	57,492,666	606,645,708

Selected notes to the Financial Statement for the period from January to March - 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 its 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:** 1st 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 computations:** Accounting policies and method of computations followed in preparing 1st quarter financial statement are consistent with those used in the Annual financial statement, prepared and published for the period ended 31 March 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 March 31, 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 31 March 2026 no significant Indication shown about Impairment Loss on Assets.



Chief Executive Officer



Director



Chairman



Chief Financial Officer(c.c)

Date: 30.05.2026



Company Secretary