Global Insurance PLC

Consolidated Statement of Financial Position (Un-audited)

As at 30th June, 2026

	Particulars	Amount in Taka	
		As at 30th June 2026	As at 31st December 2025
A	**Fixed Assets:**		
	Fixed Assets	81,883,296	83,938,982
	Bangladesh Govt.Treasury Bond	105,000,000	95,000,000
	Total Long Term Investments	**186,883,296**	**178,938,982**
B	**Current Assets:**		
	Investment in Share	22,836,346	20,308,283
	Sundry Debtors (Including advances,deposits & prepayments)	1,012,927,990	925,455,642
	Cash & Bank balances	699,128,288	695,512,057
	Stock of Printing, Stationery & Stamp	2,202,045	2,470,045
	Total Current Assets	**1,737,094,669**	**1,643,746,027**
C	**Current Liabilities:**		
	Short Term Loan	73,371,600	61,625,161
	Creditors & Accruals	615,135,550	619,605,813
	Outstanding Claims	130,003,805	105,307,330
	Balance of Fund & Account:	211,873,735	247,862,051
	Premium Deposit	227,648,542	181,447,570
	Unclaim Dividend	4,643,279	5,424,876
	Total Current Liabilities	**1,262,676,511**	**1,221,272,801**
D	Net Working Capital (B-C)	**474,418,159**	**422,473,226**
	Net Assets (A+D)	**661,301,456**	**601,412,208**
	Shareholders Equity:		
	Share Capital	405,517,630	405,517,630
	Reserve	164,635,412	152,635,412
	Retained earnings	91,148,415	43,259,166
	Total Shareholders Equity	**661,301,456**	**601,412,208**
	Net Assets Value(NAV) Per Share	**16.31**	**14.83**

Chief Executive Officer

Director

Chairman

Chief Financial Officer(c.c)

Company Secretary

Date: 23.07.2026

Global Insurance PLC

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

Particulars	Jan.-Jun. 2026	Jan.-Jun. 2025	Apr.-Jun. 2026	Apr.-Jun. 2025
Income:				
Balance of Fund at the beginning	247,862,051	260,795,350	221,797,293	266,424,605
Premium Less Re-insurance	181,047,163	319,058,166	98,534,412	143,625,182
Commission	28,441,029	21,550,502	9,323,051	10,765,541
Total (A)	**457,350,243**	**601,404,018**	**329,654,756**	**420,815,328**
Less Expenditure:				
Net Claims	43,015,958	5,450,517	12,868,452	8,041,184
Commission	-	53,096,460	-	26,200,415
Management Expenses	143,098,393	261,456,018	76,803,767	118,682,247
Balance of Fund(unexpired risks)	211,873,735	258,111,411	211,873,735	258,111,411
Total (B)	**397,988,086**	**578,114,406**	**301,545,954**	**411,035,257**
Underwriting Profit (A-B)	**59,362,158**	**23,289,612**	**28,108,803**	**9,780,071**
Add: Investment & other income	40,286,856	31,485,317	20,708,782	13,468,368
Less Management exp.charge to profit & loss a/c	13,632,601	15,082,401	7,724,506	6,972,090
Net profit before tax	**86,016,413**	**39,692,528**	**41,093,079**	**16,276,349**
Less Tax Provision	26,127,164	12,443,450	12,482,875	6,018,039
Net Profit after tax	**59,889,249**	**27,249,078**	**28,610,204**	**10,258,310**
Less Reserve for Exceptional Loss	12,000,000	8,608,000	5,000,000	3,608,000
Retained Earnings during the Period	**47,889,249**	**18,641,078**	**23,610,204**	**6,650,310**
Earning per share (EPS)	**1.48**	**0.67**	**0.71**	**0.25**

Chief Executive Officer

Director

Chairman

Chief Financial Officer(c.c)

Company Secretary

Date: 23.07.2026

Global Insurance PLC

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

Particulars	Amount in Taka Jan.-Jun. 2026	Amount in Taka Jan.-Jun. 2025
A. Cash flows from operating activities:		
Premium collection & other receipts	293,233,645	501,855,174
Payments of Mgt.expenses,commission,re ins.,claim & others	(273,714,419)	(481,250,376)
Tax paid	(12,627,898)	(17,980,299)
Net Cash flows from operating activities	**6,891,328**	**2,624,499**
B. Cash flows from investing activities:		
Acquisition of fixed assets	(1,680,344)	(653,201)
Disposal of fixed assets	186,795	-
Bangladesh Govt Treasury Bond	(10,000,000)	-
Share Investment	-	-
Net Cash flows from Insvesting activities	**(11,493,549)**	**(653,201)**
C. Cash flows from financing activities:		
Dividend Paid	(781,597)	(743,969)
Loan	11,746,439	(330,566)
Intrest on Loan	(2,746,389)	(2,669,228)
Net Cash Inflows from financing activities	**8,218,453**	**(3,743,763)**
Net increase in Cash and Bank balances (A+B+C)	**3,616,232**	**(1,772,465)**
Opeining Cash and Bank balances	695,512,057	692,336,012
Closing cash and bank balances	**699,128,288**	**690,563,547**
Net operating cash flow per share (NOCFPS)	**0.17**	**0.06**

Chief Executive Officer

Director

Chairman

Chief Financial Officer(c.c.)

Company Secretary

Date: 23.07.2026

Global Insurance PLC

Consolidated Statement of Changes in Equity (Un Audited)

for the period ended 30th June, 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		-	-	-	-
Net profit after tax				59,889,249	59,889,249
Reserve for Exceptional Loss.		12,000,000		(12,000,000)	-
Balance as on 30th June, 2026	**405,517,630**	**160,635,412**	**4,000,000**	**91,148,414**	**661,301,456**

Consolidated Statement of Changes in Equity for the period ended 30th June, 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		-	-	-	-
Net profit after tax				27,249,078	27,249,078
Reserve for Exceptional Loss.		8,608,000		(8,608,000)	-
Balance as on 30th June, 2025	**405,517,630**	**143,243,412**	**4,000,000**	**64,142,977**	**616,904,019**

Selected notes to the Financial Statement for the period from Jannuary to June - 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 30 June 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 June 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 June 30, 2026 no signaficant Indication shown about Impairment Loss on Assets.

Chief Executive Officer

Director

Chairman

Chief Financial Officer(c.c)

Company Secretary

Date: 23.07.2026