

Global Insurance PLC

Consolidated Statement of Financial Position (Un-audited)

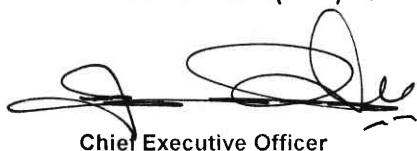
As at 30th September , 2025

Particulars	Amount in Taka	
	As at 30th September 2025	As at 31st Dec. 2024
A Fixed Assets:		
Fixed Assets	84,533,162	89,141,998
Bangladesh Govt. Treasury Bond	88,400,000	88,400,000
Total Long Term Investments	172,933,162	177,541,998
B Current Assets:		
Investment in Share	22,084,679	21,405,098
Sundry Debtors (Including advances, deposits & prepayments)	953,265,764	881,833,882
Cash & Bank balances	654,301,834	692,336,012
Stock of Printing, Stationery & Stamp	1,864,466	2,130,039
Total Current Assets	1,631,516,743	1,597,705,031
C Current Liabilities:		
Short Term Loan	71,749,516	70,697,006
Creditors & Accruals	584,944,330	555,687,332
Outstanding Claims	94,565,128	101,901,472
Balance of Fund & Account:	240,866,353	260,795,350
Premium Deposit	217,631,863	191,835,905
Unclaim Dividend	5,464,405	4,675,025
Total Current Liabilities	1,215,221,594	1,185,592,090
D Net Working Capital (B-C)	416,295,149	412,112,942
Net Assets (A+D)	589,228,312	589,654,940
Shareholders Equity:		
Share Capital	405,517,630	405,517,630
Reserve	153,135,412	138,635,412
Retained earnings	30,575,271	45,501,899
Total Shareholders Equity	589,228,312	589,654,941

Net Assets Value (NAV) Per Share

14.53

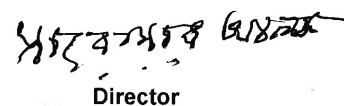
14.54



Chief Executive Officer



Director



Director



Chief Financial Officer(c.c)



Company Secretary

Date: 30.10.2025

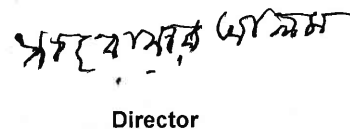
Global Insurance PLC

Consolidated Statement of Comprehensive Income (Un Audited) For the period ended 30th September , 2025

Particulars	Jan.-Sep. 2025	Jan.-Sep. 2024	Jul.-Sep. 2025	Jul.-Sep. 2024
Income:				
Balance of Fund at the beginning	260,795,350	287,654,145	258,111,411	285,937,198
Premium Less Re-insurance	438,833,021	464,745,926	119,774,855	110,126,893
Commission	34,294,084	27,760,177	12,743,582	9,399,037
Total (A)	733,922,455	780,160,248	390,629,848	405,463,128
Less Expenditure:				
Net Claims	8,561,134	38,536,890	3,110,617	25,366,745
Commission	78,503,801	73,958,613	25,407,341	18,273,980
Management Expenses	365,075,183	372,641,683	103,619,165	91,308,391
Balance of Fund(unexpired risks)	240,866,353	258,069,940	240,866,353	258,069,940
Total (B)	693,006,472	743,207,126	373,003,477	393,019,056
Underwriting Profit (A-B)	40,915,983	36,953,122	17,626,371	12,444,072
Add: Investment & other income	49,289,481	36,966,308	17,804,164	6,938,885
Less Management exp.charge to profit & loss a/c	32,298,500	19,972,704	17,216,099	6,317,082
Net profit before tax	57,906,964	53,946,726	18,214,436	13,065,875
Less Tax Provision	17,781,830	15,583,366	5,338,380	958,963
Net Profit after tax	40,125,134	38,363,360	12,876,056	12,106,912
Less Reserve for Exceptional Loss	14,500,000	14,500,000	6,000,000	6,000,000
	25,625,134	23,863,360	6,876,056	6,106,912
Earning per share (EPS)	0.99	0.95	0.32	0.30


Chief Executive Officer


Director


Director


Chief Financial Officer(c.c)


Company Secretary

Date: 30.10.2025

Global Insurance PLC

Consolidated Statement of Cash Flows (Un Audited) For the period ended 30th September , 2025

Particulars	Amount in Taka	
	Jan.-Sep. 2025	Jan.-Sep. 2024
A. Cash flows from operating activities:		
Premium collection & other receipts	680,262,477	660,752,823
Payments of Mgt.expenses,commission,re ins.,claim & others	(637,052,266)	(642,480,939)
Tax paid	(37,635,710)	(13,472,475)
Net Cash flows from operating activities	5,574,501	4,799,409
B. Cash flows from investing activities:		
Acquisition of fixed assets	(1,366,091)	(770,212)
Disposal of fixed assets	519,565	3,187,770
Bangladesh Govt Treasury Bond	-	(23,000,000)
Share Investment	-	-
Net Cash flows from Investing activities	(846,526)	(20,582,442)
C. Cash flows from financing activities:		
Dividend Paid	(39,762,383)	(4,504,984)
Loan	1,052,510	30,268,981
Intrest on Loan	(4,052,279)	(3,067,420)
Net Cash Inflows from financing activities	(42,762,152)	22,696,577
Net increase in Cash and Bank balances (A+B+C)	(38,034,177)	6,913,544
Opeining Cash and Bank balances	692,336,012	724,612,050
Closing cash and bank balances	654,301,834	731,525,594

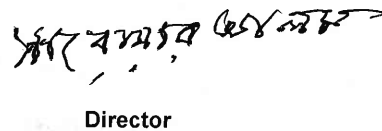
Net operating cash flow per share (NOCFPS)

0.14

0.12


Chief Executive Officer


Director


Director


Chief Financial Officer(c.c.)


Company Secretary

Date: 30.10.2025

Global Insurance PLC

Consolidated Statement of Changes in Equity (Un Audited)

For the Period ended 30th September , 2025

Amount in Taka

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	589,654,940
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	30,575,271	589,228,312

Consolidated Statement of Changes in Equity for the period ended 30th September, 2024

Balance as on 01.01.24	405,517,630	115,635,412	4,000,000	40,914,829	566,067,871
Dividend		-	-	-	-
Net profit after tax				38,363,360	38,363,360
Reserve for Exceptional Loss.		14,500,000		(14,500,000)	-
Balance as on 30th Sep, 2024	405,517,630	130,135,412	4,000,000	64,778,189	604,431,231

Selected notes to the Financial Statement for the period from January to September - 2025

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:** 3rd Quarter 2025 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 2nd quarter financial statement are consistent with those used in the Annual financial statement, prepared and published for the period ended 30 September 2025.

5) **Earning per share:** Earning per share has been calculated based on weighted average number of 40551763 shares outstanding as at September 30, 2025

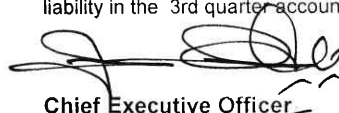
6) **Provision for Income Tax:** Provision for income Tax has been made at 37.50% on the basis of Financial Act-2025.

5) **Earning per share:** Earning per share has been calculated based on weighted average number of 40551763 shares outstanding as at September 30, 2025

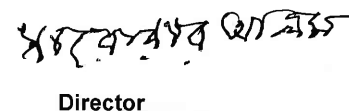
7) **Deferred Tax Assets/ Liabilities:** Deferred Tax calculated as per IAS-12.

8) **Impairment of Assets:** As at September 30, 2025 no significant Indication shown about Impairment Loss on Assets.

9) **Proposed Dividend:** As per IAS-10, proposed dividend by the Board of Directors meeting for the year 2023 has not been recognized as liability in the 3rd quarter accounts (Jan. to Sep.-2025).


Chief Executive Officer


Director


Director


Chief Financial Officer(c.c)


Company Secretary

Date: 30.10.2025