

ASIA INSURANCE PLC.

Un-Audited

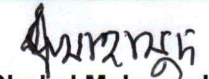
Statement of Financial Position (Balance Sheet)

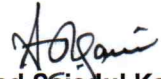
As at March 31, 2026

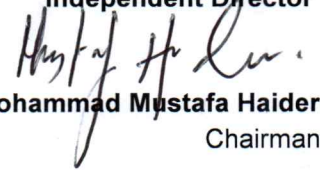
Particulars	Notes	March, 2026 Amount (Taka)	December, 2025 Amount (Taka)
Shareholders Equity & Liabilities			
Authorised Share Capital	2	1,000,000,000	1,000,000,000
Issued, Subscribed and Paid up Capital	3	470,698,580	470,698,580
Share Premium	4	116,288,920	116,288,920
Reserve or Contingency Account		653,189,954	630,514,452
Reserve for Exceptional Losses	5	553,053,170	542,962,896
General Reserve	6	36,771,100	36,771,100
Profit or Loss Appropriation Account	7	63,365,684	50,780,456
Total Shareholders Equity		1,240,177,454	1,217,501,952
Balance of Fund & Account	8	191,899,041	220,644,447
Fire Insurance Business		24,019,719	27,319,906
Marine Insurance Business		139,589,879	161,752,102
Marine Hull Insurance Business		4,091,947	6,254,933
Motor Insurance Business		14,575,364	14,339,812
Miscellaneous Insurance Business		9,622,132	10,977,694
Deposit Premium	9	93,002,779	103,118,875
Estimated liability in respect of outstanding claims whether due or intimated	10	190,272,439	161,695,935
Lease Liabilities	11	7,571,420	5,124,265
Current Maturity		2,670,951	2,721,491
Long Term Maturity		4,900,469	2,402,774
Amount due to other persons or bodies carrying on insurance business	12	134,639,453	315,079,310
Provision for Taxation	13	365,475,683	354,960,037
Deferred Tax	14	(298,188)	(1,567,230)
Unclaimed Dividend	15	2,756,774	2,802,049
Sundry Creditors	16	87,265,600	90,714,996
Total Liabilities		1,072,585,001	1,252,572,684
Total Liabilities and shareholder's equity		2,312,762,455	2,470,074,636


Md. Rafiqul Islam
Chief Financial Officer


Md. Imam Shaheen
Chief Executive Officer


Shohel Mahamud
Compliance Officer


Syed Sajedul Karim
Independent Director


Mohammad Mustafa Haider
Chairman

Date: May 11, 2026

ASIA INSURANCE PLC.

Un-Audited

Statement of Financial Position (Balance Sheet)

As at March 31, 2026

Particulars	Notes	March,2026	December,2025
		Amount (Taka)	Amount (Taka)
Property & Assets:			
Property of Plant and Equipment (At Cost Less Depreciation)	17	121,406,190	122,820,087
Tangible Assets		114,114,199	117,006,956
Intangible Assets		1,000,962	1,026,628
Right of Use (ROU) Assets		6,291,029	4,786,504
Current Assets		1,367,871,755	1,552,601,182
Investment In Shares	18	421,367,298	420,147,259
Interest,Dividends & Rent Outstanding	19	29,819,593	22,349,774
Amount due from others persons or Bodies Carrying on Insurance Business	20	372,124,246	550,862,849
Sundry Debtors	21	151,473,857	172,958,501
Advance, Deposit and Prepayments	22	99,003,446	96,308,020
Advance Tax Company		292,078,244	288,078,245
Security Deposit	23	698,694	698,694
Stock of Printing and Stationery	24	1,306,377	1,197,840
Cash & Cash Equivalents		823,484,510	794,653,367
Fixed Deposit Account	25	678,820,000	670,820,000
Government Treasury Bond	26	115,000,000	110,000,000
Cash on Hand and with Banks	27	29,664,510	13,833,367
Total Properties and Assets		2,312,762,455	2,470,074,636

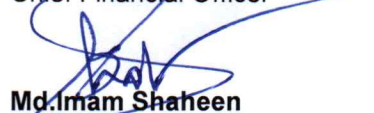
Net Assets Value per Share.

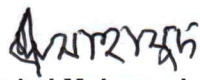
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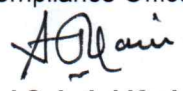
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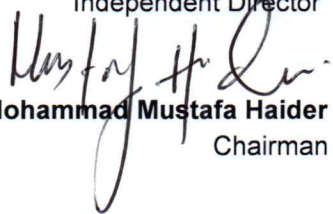
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Md. Rafiqul Islam
Chief Financial Officer


Md. Imam Shaheen
Chief Executive Officer


Shohel Mahamud
Compliance Officer


Syed Sajedul Karim
Independent Director


Mohammad Mustafa Haider
Chairman

Date: May 11, 2026

ASIA INSURANCE PLC.

Statement of Profit or Loss Account and Other Comprehensive Income (Un-Audited)

For the 1st Qtr ended March 31, 2026

Particulars	Note	Jan.to March, 2026	Jan.to March, 2025
		Amount(Taka)	Amount(Taka)
Income			
Net Premium	28	57,105,811	100,742,454
Commission on Re- Insurance Ceded	29-30	13,420,004	14,197,637
Income from Interest on Investment & Others	31	20,250,719	19,850,591
Reserve for Unexpired Risk (Opening Balance)		55,161,112	56,304,888
Total Income		145,937,647	191,095,571
Expenditure			
Claim Payment (Net)		33,123,425	40,386,184
Agency Commission	32	(18,583)	20,776,724
Management Expenses	33	46,439,858	47,675,480
Depreciation		5,237,092	5,588,632
Provision for diminution value of share		(1,220,039)	3,602,729
Reserve for Unexpired Risk (Closing Balance)		26,415,706	50,645,827
Total Expenditure		109,977,458	168,675,576
Net Profit before Tax		35,960,189	22,419,995
Income Tax Expenses			
Current Tax		(10,515,644)	(3,885,710)
Differed Tax		(1,269,042)	59,500
Net Profit after Tax		24,175,502	18,593,785
Retained Earnings (Opening)		50,780,456	48,431,043
Total:		74,955,958	67,024,828
Appropriation			
Reserve for Exceptional Loss		10,090,274	14,063,929
Provision for General Reserve		-	-
Provision for Gratuity		1,500,000	1,500,000
		11,590,274	15,563,929
Retained Earnings (Closing)		63,365,684	51,460,899
Total:		74,955,958	67,024,828
Earning Per Share		0.51	0.40

Md.Rafiqul Islam

Chief Financial Officer

Md.Imam Shaheen

Chief Executive Officer

Shohel Mahamud

Compliance Officer

Syed Sajedul Karim

Independent Director

Mohammad Mustafa Haider

Chairman

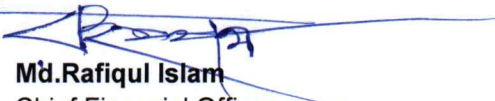
Date: May 11, 2026

ASIA INSURANCE PLC.

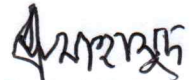
Statement of Changes in Shareholders Equity

For the 1st Quarter ended March 31, 2026

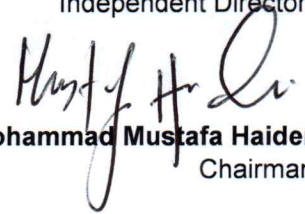
	Un Audited					
	Share Capital	Share Premium	Reserve for Exceptional Losses	General Reserve	Retained Earnings	Total
Balance at 1st January 2026	470,698,580	116,288,920	542,962,896	36,771,100	50,780,456	1,217,501,952
Net Profit after Tax			-	-	24,175,502	24,175,502
Reserve for Exceptional Losses	-	-	10,090,274	-	(10,090,274)	-
Provision for Gratuity	-	-	-	-	(1,500,000)	(1,500,000)
Balance at March 31, 2026	470,698,580	116,288,920	553,053,170	36,771,100	63,365,684	1,240,177,454
Balance at December 31, 2025	470,698,580	116,288,920	542,962,896	36,771,100	50,780,456	1,217,501,952


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Chief Financial Officer


Md. Imam Shaheen
Chief Executive Officer


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Mohammad Mustafa Haider
Chairman

Date: May 11, 2026

Asia Insurance PLC.
Cash Flows Statement (Un-audited) Direct Method
For the period ended March 31, 2026

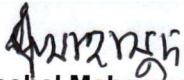
	Jan. to Mar.2026 Amount (Taka.)	Jan. to Mar.2025 Amount (Taka.)
A Cash flow from operating activities	19,876,917	18,371,145
Collection from Premium Income & Other Income	78,769,505	118,865,117
Less :		
Payment for Cost and Expenses	58,892,588	100,493,972
Management Expenses	37,633,575	40,340,514
Re-Insurance Payment	1,343,902	1,413,740
Agent Commission	-	16,288,540
Insurance Stamp	584,285	2,221,630
Claim Payment	15,330,826	35,229,548
Advance Current Income Tax	4,000,000	5,000,000
Tax Payment	4,000,000	16,288,540
B. Cash flow from investing activities	(15,624,987)	(9,210,289)
Advance Payments	(3,971,974)	(2,552,242)
Advance Realised	1,276,547	536,377
Advance Payments Income Tax	-	(14,758,413)
Fixed Deposit	(8,000,000)	7,500,000
Dividend Income	15,015	151,816
Sale of vehicle	404,800	-
Purchases of Govt. Treasury Bond	(5,000,000)	-
Acquisition of Fixed Assets	(349,375)	(87,827)
C. Cash flow from financial activities	11,579,213	(5,078,930)
Dividend Paid	(45,274)	(78,928)
Sundry Creditors Payments	(22,732,207)	(22,539,451)
Sundry Creditors Realised	3,346,850	3,921,377
Liability Re-Insurance Payment	(10,845,883)	(10,548,793)
Outstanding Claim Payment	(916,921)	(31,145,551)
Outstanding Claim Recovered	-	92,908
Sundry Debtors Recovered	42,772,648	55,219,508
D. Cash and cash equivalents (A+B+C)	15,831,143	4,081,927
E. Opening cash and cash equivalents	13,833,367	16,127,747
F. Closing cash and cash equivalents	29,664,511	20,209,675
Net Operating Cash flows per Share (NOCFPS)	0.42	0.39
No. of Share	47,069,858	47,069,858


Md. Rafiqul Islam

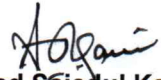
Chief Financial Officer


Md. Imam Shaheen

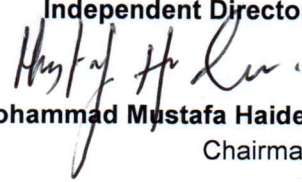
Chief Executive Officer


Shohel Mahamud

Compliance Officer


Syed Sajedul Karim

Independent Director


Mohammad Mustafa Haider
Chairman

Date: May 11, 2026

Asia Insurance PLC.
Cash Flows Statement (Un-audited) Indirect Method
For the 1st Quarter ended March 31, 2026

Cash Flows from Operating Activities:

Net Profit
Provision for Gratuity
Provision for Fair Value of Share
(Increase)/Decrease of Sundry Debtors
(Increase)/Decrease of Advance, Deposit and Prepayments
(Increase)/Decrease of Advance Tax Company
(Increase)/Decrease of Printing and Stationery in Hand
(Increase)/Decrease of Interest, Dividends & Rent Outstanding
(Increase)/Decrease of Amount due from others persons or Bodies Carrying on Insurance Business
(Increase)/Decrease Fixed Deposit
Investment in Govt Treasury Bond
Fixed Assets Addition
Increase/(Decrease) of Lease Liabilities
Increase/(Decrease) of Amount due to other persons Bodies Carrying on Insurance Business
Increase/(Decrease) of Estimated liability in respect of outstanding claims
Increase/(Decrease) of Deposit Premium
Increase/(Decrease) of Balance of Fund Account
Increase/(Decrease) of Unclaimed Dividend
Increase/(Decrease) of Sundry Creditors
Net increase in Cash and Bank balance :

Amount March 31.2026	Amount March 31.2025
Taka	Taka
35,960,189	22,419,995
(1,500,000)	(1,500,000)
(1,220,039)	3,602,729
21,484,644	43,657,102
(2,695,426)	(16,774,278)
(4,000,000)	(5,000,000)
(108,537)	(288,512)
(7,469,819)	(6,394,899)
178,738,603	(37,251,104)
(8,000,000)	7,500,000
(5,000,000)	-
1,413,897	4,141,348
2,447,155	(500,510)
(180,439,857)	(39,026,324)
28,576,504	70,046,587
(10,116,096)	(33,006,848)
(28,745,406)	(5,659,061)
(45,275)	(78,928)
(3,449,396)	(1,805,372)
15,831,142	4,081,927
13,833,367	16,127,747
29,664,510	20,209,675

Cash and Bank balance at beginning of the year January '01

Cash and Bank balance at the end of the 1st Qtr March '31

Date: May 06, 2026

