

ASIA INSURANCE PLC.

Un-Audited

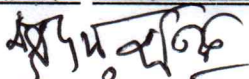
Statement of Financial Position (Balance Sheet)

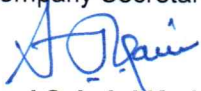
As at September 30, 2026

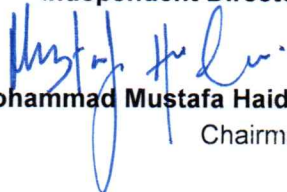
Particulars	Notes	Sept,2026	December,2025
		Amount (Taka)	Amount (Taka)
Shareholders Equity & Liabilities			
Authorised Share Capital	2	<u>1,000,000,000</u>	<u>1,000,000,000</u>
Issued, Subscribed and Paid up Capital	3	470,698,580	470,698,580
Share Premium	4	116,288,920	116,288,920
Reserve or Contingency Account		660,558,749	630,514,452
Reserve for Exceptional Losses	5	575,331,490	542,962,896
General Reserve	6	38,771,100	36,771,100
Profit or Loss Appropriation Account	7	46,456,158	50,780,456
Total Shareholders Equity		<u>1,247,546,249</u>	<u>1,217,501,952</u>
Balance of Fund & Account	8	159,217,481	220,644,447
Fire Insurance Business		14,432,937	27,319,906
Marine Insurance Business		124,650,322	161,752,102
Marine Hull Insurance Business		3,908,110	6,254,933
Motor Insurance Business		10,627,833	14,339,812
Miscellaneous Insurance Business		5,598,279	10,977,694
Deposit Premium	9	103,201,929	103,118,875
Estimated liability in respect of outstanding claims whether due or intimated	10	163,825,922	161,695,935
Lease Liabilities	11	7,705,719	5,124,265
Current Maturity		1,275,934	2,721,491
Long Term Maturity		6,429,785	2,402,774
Amount due to other persons or bodies carrying on insurance business	12	74,294,023	315,079,310
Provision for Taxation	13	386,256,414	354,960,037
Deferred Tax	14	(3,539,171)	(1,567,230)
Unclaimed Dividend	15	2,605,711	2,802,049
Sundry Creditors	16	93,326,986	90,714,996
Total Liabilities		<u>986,895,014</u>	<u>1,252,572,684</u>
Total Liabilities and shareholder's equity		<u>2,234,441,263</u>	<u>2,470,074,636</u>


Md. Rafiqul Islam
Chief Financial Officer


Md. Imran Shaheen
Chief Executive Officer


Md. Atique Ullah Majumder
Company Secretary


Syed Sajedul Karim
Independent Director


Mohammad Mustafa Haider
Chairman

Date: October 27, 2026

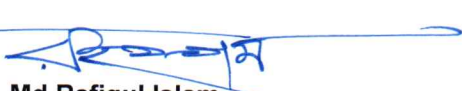
ASIA INSURANCE PLC.

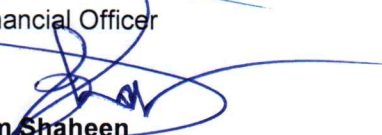
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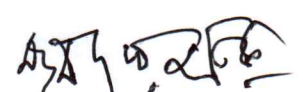
Statement of Financial Position (Balance Sheet)

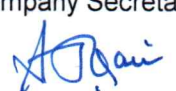
As at September 30, 2026

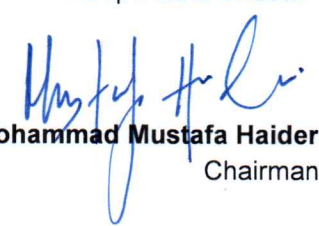
Particulars	Notes	Sept,2026	December,2025
		Amount (Taka)	Amount (Taka)
Property & Assets:			
Property of Plant and Equipment (At Cost Less Depreciation)	17	112,980,766	122,820,087
Tangible Assets		107,873,002	117,006,956
Intangible Assets		949,630	1,026,628
Right of Use (ROU) Assets		4,158,134	4,786,504
Current Assets		1,257,447,624	1,552,601,182
Investment In Shares	18	410,045,018	420,147,259
Interest, Dividends & Rent Outstanding	19	45,011,712	22,349,774
Amount due from others persons or Bodies Carrying on Insurance Business	20	282,833,173	550,862,849
Sundry Debtors	21	109,279,532	172,958,501
Advance, Deposit and Prepayments	22	106,344,231	96,308,020
Advance Tax Company	23	302,094,871	288,078,245
Security Deposit	24	698,694	698,694
Stock of Printing and Stationery	25	1,140,393	1,197,840
Cash & Cash Equivalents		864,012,873	794,653,367
Fixed Deposit Account	26	686,820,000	670,820,000
Government Treasury Bond	27	135,000,000	110,000,000
Cash on Hand and with Banks	28	42,192,873	13,833,367
Total Properties and Assets		2,234,441,263	2,470,074,636
Net Assets Value per Share.	(Taka)	29.89	30.55


Md. Rafiqul Islam
Chief Financial Officer


Md. Imam Shaheen
Chief Executive Officer


Md. Atique Ullah Majumder
Company Secretary


Syed Sajedul Karim
Independent Director


Mohammad Mustafa Haider
Chairman

Date: October 27, 2026

ASIA INSURANCE PLC.

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

For the 3rd Qtr. ended September 30, 2026

Particulars	Notes	Jan. To Sept.30, 2026	Jan. To Sept.30, 2025	July To Sept.30, 2026	July To Sept.30, 2025
		Amount (Taka)	Amount (Taka)	Amount (Taka)	Amount (Taka)
Income					
Net Premium	36	212,825,588	242,927,785	89,787,513	94,868,708
Re- Insurance Commission	37-38	44,940,975	37,405,805	15,643,051	9,379,281
Income from Interest on Investment & Others	29-33	70,753,932	59,639,112	29,395,496	19,878,864
Reserve for Unexpired Risk (Opening)		165,483,335	168,914,663	55,161,111	56,304,887
Total Income		494,003,830	508,887,365	189,987,171	180,431,739
Expenditure					
Claim Payment (Net)		117,649,222	80,942,039	31,339,350	20,505,581
Agency Commission	34	(18,583)	54,933,666	-	19,817,514
Management Expenses	35	133,973,693	138,412,164	42,943,926	43,844,845
Payment of Income Tax		-	17,110,212	-	-
Depreciation		16,037,632	16,778,404	5,578,911	5,596,125
Provision for Fair value of Share		10,102,241	(672,950)	10,102,241	(9,633,211)
Reserve for Unexpired Risk (Closing)		104,056,369	117,887,987	43,487,314	45,134,868
Total Expenditure		381,800,574	425,391,521	133,451,742	125,265,722
Net Profit before Tax		112,203,257	83,495,845	56,535,429	55,166,018
Income Tax Expenses		29,324,435	15,261,500	13,172,720	10,882,251
Net Profit after Tax Tax		82,878,822	68,234,345	43,362,709	44,283,767
Retained Earnings (Opening)		50,780,456	48,431,044	-	-
Appropriation					
Reserve for Exceptional Loss		32,368,594	34,429,991	16,176,961	22,585,265
Provision for General Reserve		2,000,000	1,000,000	1,000,000	-
Provision for Gratuity		5,764,667	3,242,300	2,462,229	-
Proposed Dividend		47,069,858	47,069,858	-	-
Appropriation		87,203,119	85,742,149	19,639,190	22,585,265
Retained Earnings (Closing)		46,456,158	30,923,240	23,723,519	21,698,502

Earnings Per Share

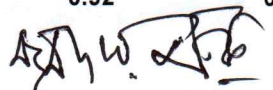
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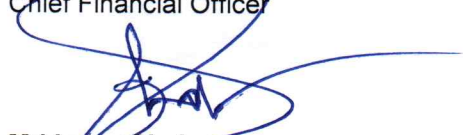
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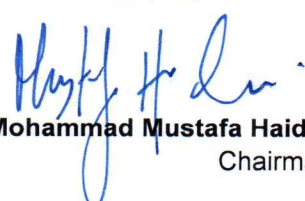
0.94


Md. Rafiqul Islam
Chief Financial Officer


Md. Atique Ullah Majumder
Company Secretary


Md. Imran Shaheen
Chief Executive Officer


Syed Sajedul Karim
Independent Director


Mohammad Mustafa Haider
Chairman

Date: October 27, 2025

ASIA INSURANCE PLC.

Note : 01

Reason for increase of EPS :

As reflect in the Company's 3rd Quarter Financial Statements, the increase in Earnings Per Share (EPS) was mainly attributable to the absence of Agent Commission expenses during the period September 30,2026.

Note : 02

Reason for increase of NOCFPS :

The increase in Net Operating Cash Flows per share (NOCFPS) was primarily attributable to the absence of Agent Commission expenses & reduce of re-Insurance payments during the period September 30,2026.

Date: October 27, 2026



Asia Insurance PLC.

Cash Flows Statement (Un-audited) Direct Method

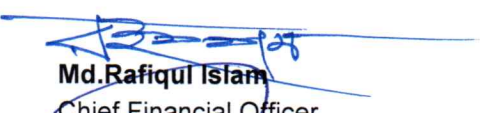
For the 3rd Qtr ended 30 September, 2026

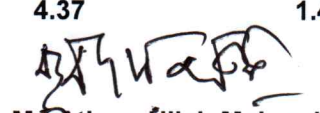
	Jan. to Sept.2026 Amount (Taka.)	Jan. to Sept.2025 Amount (Taka.)
		Restated
A Cash flow from operating activities	205,694,796	69,593,824
Collection from Premium Income	366,715,668	376,245,037
Premium Income	327,577,217	328,041,279
Interest & Other Income	39,138,451	48,203,758
Less :		
Payment for Cost and Expenses	161,020,872	306,651,213
Management Expenses	119,897,872	123,698,446
Re-Insurance Payment	14,670,589	49,636,866
Agent Commission	-	52,660,578
Claim Payment	21,452,410	75,655,323
Current Income Tax	5,000,000	5,000,000
B. Cash flow from investing activities	(51,934,186)	56,800,977
Advance Payments	(12,016,913)	(9,595,570)
Advance Realised	1,980,701	1,256,326
Advance Payments Income Tax	(9,016,627)	-
Fixed Deposit	(16,000,000)	64,963,525
Govt Treasury Bond	(25,000,000)	-
Dividend Income	8,615,036	254,128
Sale of Share	-	253,966
Acquisition of Fixed Assets	(496,383)	(331,397)
C. Cash flow from financial activities	(125,401,105)	(124,115,604)
Dividend Paid	(47,266,196)	(46,416,128)
Sundry Creditors Payments	(41,712,614)	(28,546,813)
Sundry Creditors Realised	16,204,589	-
Liability Tax Payment	-	(27,421,959)
Liability Re-Insurance Payment	(22,651,089)	(24,534,806)
Outstanding Claim Payment	(103,033,950)	(69,852,722)
Claim Recovered	-	1,795,645
Disposal of Vehicle	404,800	-
Sundry Debtors Recovered	72,653,355	70,861,179
D. Cash and cash equivalents (A+B+C)	28,359,505	2,279,197
E. Opening cash and cash equivalents	13,833,367	16,127,747
F. Closing cash and cash equivalents	42,192,872	18,406,944

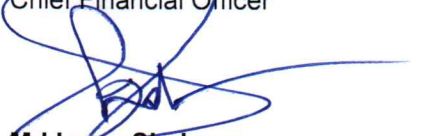
Net Operating Cash flows per Share (NOCFPS)

4.37

1.48


Md. Rafiqul Islam
Chief Financial Officer


Md. Atique Ullah Majumder
Company Secretary


Md. Imam Shaheen
Chief Executive Officer


Syed Sajedul Karim
Independent Director


Mohammad Mustafa Haider
Chairman

Date: October 27, 2026

ASIA INSURANCE PLC.

Statement of Changes in Shareholders Equity

For the 3rd Qtr ended September, 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	-	-	-	-	82,878,822	82,878,822
Reserve for Exceptional Losses	-	-	32,368,594	2,000,000	(34,368,594)	-
Provision for Gratuity	-	-	-	-	(5,764,667)	(5,764,667)
Dividend Paid-2025	-	-	-	-	(47,069,858)	(47,069,858)
Balance at September 30,2026	470,698,580	116,288,920	575,331,490	38,771,100	46,456,159	1,247,546,249
Balance at December 31,2025	470,698,580	116,288,920	542,962,896	36,771,100	50,780,456	1,217,501,952


Md. Rafiqul Islam

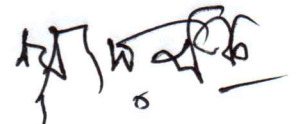
Chief Financial Officer


Md. Imam Shaheen

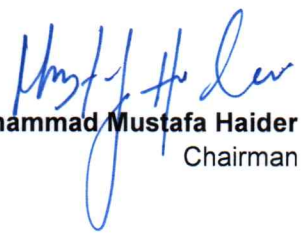
Chief Executive Officer


Syed Sajedul Karim

Independent Director


Md. Atique Ullah Majumder

Company Secretary


Mohammad Mustafa Haider

Chairman

Date: October 27, 2026

ASIA INSURANCE PLC.

(Un-Audited)

Consolidated Revenue Account

For the 3rd Qtr ended 30 September, 2026

Particulars	Notes	Sept., 2026	Sept., 2025	Particulars	Notes	Sept., 2026	Sept., 2025
		Amount (Taka)	Amount (Taka)			Amount (Taka)	Amount (Taka)
Claim under policies less re-insurance		117,649,222	80,942,041	Balance of fund account at the beginning of the year		165,483,335	168,914,663
Paid during the period		115,519,235	39,991,343	Premium less Re-Insurance	36	212,825,588	242,927,784
Total estimated liability in respect of outstanding claim at the end of the period whether due or intimated.		163,825,922	112,952,396	Commission on Re-Insurance	37	41,939,535	33,825,776
Less: Outstanding at the beginning of the year		161,695,935	72,001,699	Profit Commission	38	3,001,440	3,580,031
Agency Commission	34	(18,583)	54,933,666				
Expenses of Management	35	125,076,104	130,540,211				
Insurance Stamp Consumption		1,162,252	1,739,337				
Balance of fund account at the end of the period as shown in the balance sheet (Reserve for un-expired risk for the period)		104,056,369	117,887,987				
Profit/(Loss) Transferred to Profit or Loss Account		75,324,535	63,205,014				
Fire Revenue Account		(36,549,830)	(59,803,150)				
Marine Revenue Account		98,602,425	113,719,251				
Marine Hull Revenue Account		2,682,014	1,354,019				
Motor Revenue Account		11,244,075	5,526,451				
Miscellaneous Revenue Account		(654,150)	2,408,442				
Total		423,249,898	449,248,254	Total		423,249,898	449,248,254

Date: October 26, 2026

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ASIA INSURANCE PLC.

Fire Insurance Revenue Account

Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)	Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)
Claim under policies less re-insurance		54,671,133	60,896,448	Balance of fund account at the beginning of the year		20,489,930	21,647,646
Paid during the period		65,444,064	28,609,481				
Total estimated liability in respect of outstanding claim at the end of the period whether due or intimated		141,937,074	102,142,484	Premium less Re-Insurance	36	19,007,401	35,915,726
Less: Outstanding at the beginning of the year		152,710,005	69,855,518	Commission on Re-Insurance	37	23,392,574	19,642,805
Agency Commission	34	(1,708)	17,903,186	Profit Commission	38	-	-
Expenses of Management	35	36,072,774	42,198,678				
Insurance Stamp Consumption		1,094,574	1,644,724				
Balance of fund account at the end of the period as shown in the balance sheet (Reserve for unexpired risk @ 40% of premium income of the 3rd Qtr.)		7,602,960	14,366,290				
Profit/(Loss) Transferred to Profit or Loss Account		(36,549,830)	(59,803,150)				
Total		62,889,904	77,206,176	Total		62,889,904	77,206,176

Date: October 26, 2026

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ASIA INSURANCE PLC.
Marine Cargo Insurance Revenue Account

Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)	Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)
Claim under policies less re-insurance		57,607,482	9,333,181	Balance of fund account at the beginning of the year		121,314,077	119,121,346
Paid during the period		45,392,946	1,133,886				
Total estimated liability in respect of outstanding claim at the end of the year whether due or intimated.		19,915,784	9,188,588	Premium less Re-Insurance	36	168,424,593	163,545,566
Less: Outstanding at the beginning of the year		7,701,248	989,293	Commission on Re-Insurance Ceded	37	11,405,291	9,364,661
Agent Commission	34	(16,875)	29,140,554	Profit Commission	38	2,377,251	2,844,551
Expenses of Management	35	63,115,883	60,910,355				
Balance of fund account at the end of the period as shown in the balance sheet (Reserve for unexpired risk @ 50% of premium income of the 3rd Qtr.)		84,212,296	81,772,783				
Profit/(Loss) Transferred to Profit or Loss Account		98,602,425	113,719,251				
Total		303,521,211	294,876,124	Total		303,521,211	294,876,124

Date: October 26, 2026

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ASIA INSURANCE PLC.
Marine Hull Insurance Revenue Account

Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)	Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)
Claim under policies less re-insurance		413,787	166,926	Balance of fund account at the beginning of the year		4,691,200	5,635,818
Paid during the period		413,787	166,926	Premium less Re-Insurance	36	2,344,376	4,730,228
Total estimated liability in respect of outstanding claim at the end of the year whether due or intimated		-	-	Commission on Re-Insurance Ceded	37	1,450,316	1,233,021
Less : Outstanding at the beginning of the year		-	-				
Agent Commission	34	-	1,912,319	Profit Commission	38	490,118	601,066
Expenses of Management	35	3,535,833	4,036,641				
Insurance Stamp Consumption		-	-				
Balance of fund account at the end of the year as shown in the balance sheet (Reserve for unexpired risk @ 100% marine hull 3rd Qtr. of the year).		2,344,376	4,730,228				
Profit/(Loss) Transferred to Profit or Loss Account		2,682,014	1,354,019				
Total		8,976,010	12,200,133	Total		8,976,010	12,200,133

Date: October 26, 2026

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ASIA INSURANCE PLC.
Motor Insurance Revenue Account

Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)	Particulars	Notes	Sept., 2026 Amount (Taka)	Sept., 2025 Amount (Taka)
Claim under policies less re-insurance		4,699,009	10,346,176	Balance of fund account at the beginning of the year		10,754,859	12,574,903
Paid during the period				Premium less Re-Insurance	36	17,607,201	23,494,465
Total estimated liability in respect of outstanding claim at the end of the period whether due or intimated		4,010,627	9,781,740	Commission on Re-Insurance Ceded	37	469,628	534,964
Less: Outstanding at the beginning of the year		1,973,064	1,621,324				
		1,284,682	1,056,888				
Agent Commission	34	-	3,795,774				
Expenses of Management	35	5,810,231	7,490,324				
Insurance Stamp Consumption		35,492	47,822				
Balance of fund account at the end of the period as shown in the balance sheet (Reserve for unexpired risk @ 40% of premium income of the 3rd Qtr.)		7,042,880	9,397,786				
Profit/(Loss) Transferred to Profit or Loss Account		11,244,075	5,526,451				
Total		28,831,688	36,604,332	Total		28,831,688	36,604,332

Date: October 26, 2026

ASIA INSURANCE PLC.
Miscellaneous Insurance Revenue Account

Particulars	Notes	Sept., 2026	Sept., 2025	Particulars	Notes	Sept., 2026	Sept., 2025
		Amount (Taka)	Amount (Taka)			Amount (Taka)	Amount (Taka)
Claim under policies less re-insurance		257,811	199,309	Balance of account at the beginning of the year		8,233,271	9,934,951
Paid during the period		257,811	299,309	Premium less Re-Insurance	36	5,442,017	15,241,800
Total estimated liability in respect of outstanding claim at the end of the year whether due or intimated		-	-	Commission on Re-Insurance Ceded	37	5,221,726	3,050,324
Less: Outstanding at the beginning of the year		-	100,000				
Agent Commission	34	-	2,181,833	Profit Commission	38	134,071	134,414
Expenses of Management	35	16,541,384	15,904,213				
Insurance Stamp Consumption		32,185	46,792				
Balance of fund account at the end of the period as shown in the balance sheet (Reserve for unexpired risk @ 50% of premium income Aviation 100% & Health 100% of the 3rd Qtr.)		2,853,856	7,620,900				
Profit/(Loss)/Transferred to Profit or Loss Account		(654,150)	2,408,442				
Total		19,031,084	28,361,489	Total		19,031,084	28,361,489

Date: October 26, 2026

Asia Insurance PLC.
Cash Flows Statement (Un-audited) Direct Method
For the 3rd Qtr ended 30 September, 2026

	Jan. to Sept.2026 Amount (Taka.)	Jan. to Sept.2025 Amount (Taka.) Restated
A Cash flow from operating activities	205,694,796	69,593,824
Collection from Premium Income	366,715,668	376,245,037
Premium Income	327,577,217	328,041,279
Interest & Other Income	39,138,451	48,203,758
Less :		
Payment for Cost and Expenses	161,020,872	306,651,213
Management Expenses	119,897,872	123,698,446
Re-Insurance Payment	14,670,589	49,636,866
Agent Commission	-	52,660,578
Claim Payment	21,452,410	75,655,323
Current Income Tax	5,000,000	5,000,000
B. Cash flow from investing activities	(51,934,186)	56,800,977
Advance Payments	(12,016,913)	(9,595,570)
Advance Realised	1,980,701	1,256,326
Advance Payments Income Tax	(9,016,627)	-
Fixed Deposit	(16,000,000)	64,963,525
Govt Treasury Bond	(25,000,000)	-
Dividend Income	8,615,036	254,128
Sale of Share	-	253,966
Acquisition of Fixed Assets	(496,383)	(331,397)
C. Cash flow from financial activities	(125,401,105)	(124,115,604)
Dividend Paid	(47,266,196)	(46,416,128)
Sundry Creditors Payments	(41,712,614)	(28,546,813)
Sundry Creditors Realised	16,204,589	-
Liability Tax Payment	-	(27,421,959)
Liability Re-Insurance Payment	(22,651,089)	(24,534,806)
Outstanding Claim Payment	(103,033,950)	(69,852,722)
Claim Recovered	-	1,795,645
Disposal of Vehicle	404,800	-
Sundry Debtors Recovered	72,653,355	70,861,179
D. Cash and cash equivalents (A+B+C)	28,359,505	2,279,197
E. Opening cash and cash equivalents	13,833,367	16,127,747
F. Closing cash and cash equivalents	42,192,872	18,406,944

Net Operating Cash flows per Share (NOCFPS)

4.37

1.48

Date: October 26, 2026



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ASIA INSURANCE PLC.
Cash Flows Statement (Indirect Method)
For the 3rd Qtr ended Sept. 30,2026

A. Particulars	Un-audited	Un-audited
	Amount (Taka.)	Amount (Taka.)
	2026 (Sept)	2025 (Sept)
Net Profit	112,203,257	83,495,845
Reserve for Gratuity	(5,764,667)	(3,242,300)
Dividend Paid-2025	(47,069,858)	(46,416,128)
Increase/(Decrease) Balance of Fund Account	(61,426,966)	(51,026,676)
Increase/(Decrease) of Lease Liabilities	2,581,454	(3,238,534)
Increase/(Decrease) of Estimated liability of outstanding claims	2,129,987	40,950,699
Increase/(Decrease) of Amount due to other persons or Bodies carrying on insurance business	(240,785,286)	(58,714,450)
Increase/(Decrease) of Deposit Premium	83,054	(6,260,915)
Increase/(Decrease) of Unclaimed Dividend	(196,338)	(653,729)
Increase/(Decrease) of Sundry Creditors	2,611,990	(6,047,698)
(Increase)/Decrease of Fixed Assets	9,839,321	(13,921,055)
Sale of Share	-	253,966
Profit on Sale of Share	-	-
Provision for Fair Value of Share	10,102,241	(672,951)
(Increase)/Decrease of Interest, Dividends & Rent Outstanding	(22,661,938)	(11,135,825)
(Increase)/Decrease of Amount due from others persons or Bodies carrying on insurance business	268,029,676	(48,237,960)
(Increase)/Decrease of Sundry Debtors	63,678,969	57,539,332
(Increase)/Decrease of Advance Payment	(10,036,211)	15,332,542
(Increase)/Decrease of Advance Tax Payment	(14,016,627)	(10,533,098)
(Increase)/Decrease Security Deposit	-	-
(Increase)/Decrease Govt Treasury Bond	(25,000,000)	-
(Increase)/Decrease Fixed Deposit	(16,000,000)	64,963,525
(Increase)/Decrease of Printing and Stationery in hand	57,447	(155,393)
B. Cash and cash equivalents :	28,359,505	2,279,197
C. Opening cash and cash equivalents-January,01	13,833,367	16,127,748
D. Closing cash and cash equivalents- September,30	42,192,872	18,406,944

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ASIA INSURANCE PLC.

Statement of Changes in Shareholders Equity

For the 3rdd Qtr ended 30 September, 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			-	-	82,878,822	82,878,822
Reserve for Exceptional	-	-	32,368,594	2,000,000	(34,368,594)	-
Provision for Gratuity	-	-			(5,764,667)	(5,764,667)
Proposed Dividend	-	-	-	-	(47,069,858)	(47,069,858)
Balance at September 30, 2026	470,698,580	116,288,920	575,331,490	38,771,100	46,456,159	1,247,546,249
Balance at December 31, 2025	470,698,580	116,288,920	542,962,896	36,771,100	50,780,456	1,217,501,952
Balance at September 30, 2025	470,698,580	116,288,920	510,121,442	36,771,100	9,224,737	1,143,104,779

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Asia Insurance PLC.
Notes to the Financial Statements

As on September 30,2026

		Amount in Taka 2026 (Sept.)	Amount in Taka 2025(Dec)
2.00 Authorized Capital			
100,000,000 ordinary shares of Tk. 10/- each	Total	1,000,000,000	1,000,000,000
3.00 Issued, subscribed & paid-up capital	Total	470,698,580	470,698,580
4.00 Share Premium	Total	116,288,920	116,288,920
Reserve or Contingency Account (5+6+7)	Total	660,558,747	630,514,450
5.00 Reserve for exceptional losses		575,331,490	542,962,896
The above amount is arrived at as under :			
Opening balance		542,962,896	498,276,716
Add:Reserve made during the period		32,368,594	44,686,180
Reserve for exceptional losses is appropriated out of current year profit about 10% of premium earned during the year or average Premium income of preceeding 3 years.			
The above amount is eligible for tax relief under the 4th schedule of ITA-2023.			
Reserve for exceptional losses charges @7.62% on Gross Premium Income during the 3rd Qtr.			
6.00 General reserve		38,771,100	36,771,100
Opening balance		36,771,100	35,771,100
Add:Reserve made during the Period		2,000,000	1,000,000
7.00 Profit & Loss Appropriation Account		46,456,158	50,780,456
8.00 Balance of Fund & Account	Total	159,217,481	220,644,447
Fire Insurance business		14,432,937	27,319,906
Marine Cargo Insurance business		124,650,322	161,752,102
Marine Hull Insurance business		3,908,110	6,254,933
Motor Insurance business		10,627,833	14,339,812
Miscellaneous Insurance business		5,598,279	10,977,694
9.00 Deposit Premium	Total	103,201,929	103,118,875
Fire Insurance business		2,451,219	2,428,951
Marine Cargo Insurance business		91,458,648	83,312,397
Marine Hull Insurance business		(17,817)	161,883
Motor Insurance business		1,422,037	1,089,182
Miscellaneous Insurance business		46,575	(395,211)
Excess Deposit		780,015	483,101
Stamp duty		7,213,084	7,585,769
VAT		(151,831)	8,452,804
This represents the amount of premium deposited with Company against cover notes for which no policies have been issued up to the end of the period. And will be adjusted after issuance of policies.			
10.00 Estimated liability in respect of outstanding claim whether due or intimated	Total	163,825,922	161,695,935
Fire		141,937,074	152,710,005
Marine Cargo		19,915,784	7,701,248
Marine Hull		-	-
Motor		1,973,064	1,284,682
Miscellaneous		-	-

Date: **October 26, 2026**

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Notes to the Financial Statements

As on September 30, 2026

Amount in Taka	Amount in Taka
2026 (Sept.)	2025(Dec)

11.00 Lease Liabilities

Total

	7,705,719	5,124,265
Opening balance(Current Maturity)	2,721,491	6,594,120
Payment for Current Liability	(3,168,182)	(7,843,984)
Addition of New Lease Finance	1,722,625	1,239,364
Transfer from long term Maturity		2,731,991
Current Maturity	1,275,934	2,721,491
Long Term Maturity		
Opening balance(Non-Current Maturity)	2,402,774	6,994,194
Addition of New Lease Finance	4,027,011	3,423,618
Disposal of Lease Liability	-	(5,283,047)
Less. Transfer to long term Maturity	-	(2,731,991)
	6,429,785	2,402,774

12.00 Amount due to other persons or bodies carrying on insurance business

Total

	74,294,023	315,079,310
Opening balance Sadharan Bima Corporation	309,301,179	361,454,911
Add, Payable to SBC (RI Ceded premium during the period-2025)	51,042,060	104,103,879
Payment to SBC in the Previous year	(16,872,958)	(23,987,233)
Payment to SBC in the Period 2025	(9,675,844)	(63,603,314)
Less.Claims recoverd Fire against SBC share	(285,905,564)	(68,262,473)
Less.Claims recoverd Marine cargo from SBC	-	(404,591)
Closing Balance (Payable to Sadharan Bima Corporation)	47,888,873	309,301,179
Opening balance (Protection-Re)	5,778,131	1,497,207
Paid during the previous year (Protection-Re)	(5,200,370)	(2,506,046)
Paid 10% Tax Payable (Protection-Re)	(577,761)	(149,778)
Add, Payable to Protection-Re (RI Ceded premium during the period)	24,588,550	6,358,987
10% Tax Payable	1,431,369	427,983
Paid during the year (Protection-Re) current	(4,419,009)	-
Paid 10% Tax Payable (Protection-Re)	(371,105)	149,778
Closing Balance (Payable to Protection-Re)	21,229,805	5,778,131
KM.Dastur	5,175,345	-
Opening balance	-	547,572
Add, Payable to Tyser (RI Ceded premium during the period-2025)	5,111,280	-
10% Tax Payable	268,696	-
Paid during the year (Re-Insurance) Previous	(194,399)	(492,820)
Paid 10% Tax Payable (T Re-Insurance) Previous	(10,232)	(54,752)

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Notes to the Financial Statements

As on September 30,2026

Amount in Taka	Amount in Taka
2026 (Sept.)	2025(Dec)
386,256,414	354,960,037
6,538,392	6,538,392
8,833,548	8,833,548
8,421,256	8,421,256
11,728,117	11,728,117
5,899,836	5,899,836
16,800,000	16,800,000
37,230,000	37,230,000
47,164,364	47,164,364
10,330,169	10,330,169
20,834,803	20,834,803
25,120,900	25,120,900
33,947,949	33,947,949
37,002,279	37,002,278
41,974,549	41,974,548
43,133,877	43,133,877
31,296,376	-

13.00 Provision for Taxation

Total

Provision for Taxation 2007-08	(Pending in High Court)
Provision for Taxation 2008-09	(Pending in High Court)
Provision for Taxation 2009-10	(Pending in High Court)
Provision for Taxation 2010-11	(Pending in High Court)
Provision for Taxation	Unadjusted Provision for Taxation
Provision for Taxation 2012-13	(Pending in High Court)
Provision for Taxation 2013-14	(Pending in High Court)
Provision for Taxation 2014-15	(Pending in High Court)
Provision for Taxation 2015-16	(Pending in High Court)
Provision for Taxation 2016-17	(Pending in High Court)
Provision for Taxation 2017-18	(Pending in High Court)
Provision for Taxation 2018-19	(Pending in High Court)
Provision for Taxation 2024-25	Return Submitted
Provision for Taxation 2025-26	Return Submitted
Provision for Taxation 2026-27	Return on Process
Provision for Taxation 2027-28	2nd Qtr.2026

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Notes to the Financial Statements

As on September 30,2026

Amount in Taka	Amount in Taka
2026 (Sept.)	2025(Dec)
112,203,257	153,430,382
62,138,896	81,640,830
8,615,036	1,772,416
53,077,681	79,542,471
357,090	45,403
89,090	280,540
50,064,360	71,789,552
17,454,164	26,206,869
16,037,632	22,452,075
1,416,532	1,074,794
-	-
-	2,680,000
67,518,524	97,996,421
41,822,979	63,753,155
32,368,594	44,686,180
3,168,182	7,843,984
-	2,000,000
6,286,203	9,222,991
25,695,546	34,243,266
53,077,681	79,542,471
89,090	280,540
78,862,316	114,066,277
37.50%	37.50%
29,573,369	42,774,854
-	4,540
1,723,007	354,483
31,296,376	43,133,877
(1,971,941)	(4,974,817)
29,324,435	38,159,060

13.01 Calculation of Current Tax Provision

(Based on financial statement for the 3rd Qtr ended Sept 30.2026

Net profit (Profit & Loss Account)

Less.Non-Business Income

Dividend Income

Interest Income

Revenue Gain

Non-Operating Income

Insurance Business Income

Add. Inadmissible Expenses

Depreciation Accounts Base

Lease Finance Cost

Management Expenses (As per Section-47)

Excess Perquisite against Salary & Allowances(As per Section-55)

Taxable Income

Less. admissible Expenses/Provision

Reserve for Exceptional Loss

Lease Payment (Office Rent) as per IFRS-16

Performance Bonus

Depreciation (Tax Base) as per 3rd Schedule

N/P-Less Reserve

Taxable Business Income

Interest Income

Non-Operating Income

Total Taxable Income

Tax Rate

Provision for Taxation on Business Income

Tax on Profit on share @ 10%

Tax on Dividend Income @ 20%

Provision for Taxation

Provision for Deferred Tax

Total Provision for Taxation

Date: October 26, 2026

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Notes to the Financial Statements

As on September 30,2026

14.00 Calculation of Provision for Deferred Tax

A. Provision for Deferred Tax on Property, Plant & Equipment

Carrying Value of Property, Plant & Equipment

Tax Base of Property, Plant & Equipment

Taxable Temporary Deference

Tax rate

Deferred Tax Liability on Property, Plant & Equipment

B.Provision for Deferred Tax on Provision for Gratuity

Carrying Value of Provision for Gratuity

Tax Base of Provision for Gratuity

Tax Rate

Deferred Tax on Provision for Gratuity

Deferred Tax Liability Balance

Closing Deferred Tax Liability

Opening Deferred Tax Liability

Deferred Tax Income

Deferred Tax (Income)/Expenses

Deferred Tax Income

Deferred Tax Expenses

** Deferred Tax has been calculated for the 3rd Qtr ended Sept. 30, 2026 in compliance to IAS - 12.

15.00 Dividend 2020-2024 (Un-claimed)

Dividend (Un-claimed) :

Opening Balance Year -2020

Payment to CMSF during the period-2026

Dividend (Un-claimed) payable Year - 2020

Opening Balance Year -2021

Payment to CMSF during the period-2026

Dividend (Un-claimed) payable Year - 2021

Opening Balance Year -2022

Payment during the period-2024

Dividend (Un-claimed) payable Year-2022

Opening Balance Year -2023

Payment during the period-2023

Dividend (Un-claimed) payable Year-2023

Opening Balance Year-2024

Payment during the period-2024

Dividend (Un-claimed) payable Year-2024

Proposed Dividend -2025

Payment during the period-2024

Dividend (Un-claimed) payable Year-2024

Fund has been Transferred for disbursement of Dividend ,
But shareholders shall not been collected as on 30.09.2026

Date: October 26, 2026

Amount in Taka 2026 (Sept.)	Amount in Taka 2025(Dec)
(3,539,171)	(1,567,230)
112,980,767	122,820,087
116,653,889	123,943,708
(3,673,123)	(1,123,621)
37.50%	37.50%
(1,377,421)	(421,358)
5,764,667	3,055,660
-	-
37.50%	37.50%
2,161,750	1,145,873
(3,539,171)	(1,567,230)
(3,539,171)	(1,567,230)
(1,567,231)	3,407,585
(1,971,941)	(4,974,815)
-	-
(1,971,941)	(4,974,815)
2,605,711	2,802,049
393,753	393,753
(393,753)	-
-	393,753
650,428	650,428
(650,428)	-
-	650,428
449,544	449,544
(1,632)	-
447,912	449,544
593,373	672,302
(1,496)	(78,929)
591,877	593,373
714,951	47,069,858
(163,847)	(46,354,907)
551,104	714,951
47,069,858	-
(46,055,040)	-
1,014,818	-

Notes to the Financial Statements

As on September 30,2026

Amount in Taka	Amount in Taka
2026 (Sept.)	2025(Dec)

16.00 Sundry Creditors

Total

93,326,986	90,714,996
-------------------	-------------------

M/s.Syful Shamsul Alam & Company	-	300,000
M/s.Shahidul Islam & Company	-	40,000
Employees Contribution of Provident Fund	585,726	914,946
Employers Contribution of Provident Fund	585,726	914,946
Refund Warrant (IPO)	1,226,595	1,226,595
Refund Warrant (Right share)	216,640	216,640
IPO Differed Income	446,416	446,416
Deposit against Car Lease	52	52
Provision for Performance Bonus	9,142,455	5,642,455
Provision for Gratuity	14,267,656	8,999,369
Provision for Software Maint.Internet bill	112,183	112,183
Rupayan Trade Center Owners Assosiation	226,337	201,133
Liability for Salary & Allowance	4,576,173	5,024,807
Liability for Agent Commission	-	2,436,883
VAT (Dec-2025)	6,383,596	7,496,852
VAT (Deduction at source)	243,506	534,311
TAX(Deduction at source)	375,927	1,543,851
Insurance Stamp Payable	54,937,998	54,663,558

17.00 Property of Plant and Equipment

Total

112,980,767	122,820,087
--------------------	--------------------

A.Tangibale Assets:

	107,873,002	117,006,955
Vehicles	8,139,412	9,605,202
Office Decoration	18,559,330	19,545,728
Telephone Inst. & PABX System	73,364	86,310
Furniture & Fixture	4,900,588	5,297,933
Computer, Printer, Fax and Copier	302,852	392,420
Cookeries	727	894
Office Equipment	2,856,089	3,115,614
Air Conditioner	2,931,919	3,169,641
Land & Building	70,108,721	75,793,212

A.Intangibale Assets:

Software	949,631	1,026,628
Right of Use(Office Rent)	4,158,134	4,786,504

17 (a) Property of Plant and Equipment

Opening Balance.

Add,Addition during the period-2026

Less.Disposal during the period-2026

Total Cost

314,194,142	313,740,572
479,532	453,570
(1,500,000)	-
313,173,674	314,194,142

Less: Accumulated Depreciation

Opening Balance.

Add,Addition during the period-2026

Less.Disposal during the period-2026

Total Accumulated Depreciation

197,187,184	182,741,309
9,582,630	14,445,878
(1,452,290)	-
205,317,524	197,187,186

Written down value

107,856,151	117,006,956
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Date: October 26, 2026

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Notes to the Financial Statements

As on September 30,2026

B.Intangibile Assets:

Software

Opening Balance.

Add,Addition during the period-2026

Less.Disposal during the period-2026

Total Cost

Less: Accumulated Depreciation

Opening Balance.

Add,Addition during the period-2026

Less.Disposal during the period-2026

Total Accumulated Depreciation

Written down value Software

Right of use

Opening Balance.

Add,Addition during the period-2026

Less.Disposal during the period-2026

Total Cost

Less: Accumulated Depreciation

Opening Balance.

Add,Addition during the period-2026

Add.WDV during the period-2026

Less.Disposal during the period-2026

Total Accumulated Depreciation

Written down value

Amount in Taka 2026 (Sept.)	Amount in Taka 2025(Dec)
--------------------------------	-----------------------------

2,081,150	2,081,150
-	-
-	-
2,081,150	2,081,150

1,054,523	940,453
76,997	114,070
-	-
1,131,520	1,054,523
949,630	1,026,627

45,619,270	52,913,921
5,749,636	4,662,982
-	(11,957,633)
51,368,906	45,619,270

40,832,766	39,968,558
1,317,523	7,892,127
5,060,483	-
-	(7,027,919)
47,210,772	40,832,766
4,158,135	4,786,504

18.00 Investment

Total

410,045,018	420,147,259
--------------------	--------------------

All investments of AIL are initially recognized at cost, being the fair value of the consideration given which include transaction cost and these are classified in to the following categories:

- Held for Trading
- Held to Maturity
- Available for sale

-	420,147,259
-	-
410,045,018	420,147,259

18.01 Changes in fair value of the shares available for sale:

Opening cost of Share

Adjustment (SEBPLC & Orion Pharma)

Purchases of Share

Less.Sale of Share

Cost of Share

531,233,858	531,442,422
(1,709,693)	-
-	-
529,524,165	531,442,422
-	(208,564)
529,524,165	531,233,858

Fair value of the Investment in Share

Fair value reserve at 30th Sept,2026

410,045,018	420,147,259
119,479,147	111,086,599

Fair value reserve opening 1.January,2026

Adjustment (SEBPLC & Orion Pharma)

Fair value reserve after adjustment opening 1.January,2026

Provision for Fair value adjustment during the period 2026

Total Provision

Date: October 26, 2026

111,086,599	104,094,303
(1,709,693)	-
109,376,906	104,094,303
10,102,241	(6,992,296)
119,479,147	111,086,599

Notes to the Financial Statements

As on September 30, 2026

		Amount in Taka 2026 (Sept.)	Amount in Taka 2025(Dec)
19.00 Interest, Dividend, Rent Outstanding	Total	45,011,712	22,349,774
Accrued Interest on FDR			
Opening balance		19,898,702	15,974,772
Accrued during the period		52,324,436	68,784,405
Interest received during the period		(30,188,441)	(64,860,475)
		42,034,697	19,898,702
Accrued Interest on Govt. Treasury Bond			
Opening balance		2,451,072	2,486,931
Accrued during the period		8,611,689	10,273,233
Interest received during the period		(8,085,745)	(10,309,092)
		2,977,016	2,451,072
20.00 Amount due from other persons or bodies carrying on insurance business	Total	282,833,173	550,862,849
SBC		282,833,173	550,862,849
Opening balance		550,862,849	457,823,274
Add. Receivable against PSB Account during the period		9,654,769	11,081,664
Add. Receivable against outstanding claims Marine cargo (SBC Share)		8,199,379	146,919,313
Add. Receivable against outstanding claims Fire (SBC Share)		21,740	3,705,662
Add. Receivable against outstanding claims (Procetion-re)		-	(68,262,473)
Less. Realised from SBC (Marine Cargo. outstanding claim)		(285,905,564)	(404,591)
21.00 Sundry Debtors	Total	109,279,532	172,958,501
Opening balance		172,958,501	249,708,569
Add. Deposit Clearing During the Period		8,974,386	172,958,501
Less. Deposit Clearing adjustment		(72,653,355)	(249,708,569)
22.00 Advance, deposit and prepayments	Total	106,344,231	96,308,020
Advance Lease Liability		2,119,878	1,679,910
Advance tax Car 22(a)		4,160,000	3,835,000
Advance tax FDR A/c 22(b)		63,302,469	57,157,523
Advance tax STD A/c 22(c)		1,098,907	1,044,955
Advance tax Dividend A/c 22(d)		18,329,139	16,606,132
Advance tax Deduction at source 22(e)		13,998,428	13,998,429
Advance Tax Govt Treasury Bond 22(f)		2,814,344	1,571,070
Advance Interest GTB		423,246	117,181
Advance Family Get Together-2026		-	100,000
Advance Office Decoration		-	100,000
Advance Legal Fee		92,850	92,850
Receivable from BLI Securities Ltd.		4,970	4,970

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Notes to the Financial Statements

As on September 30,2026

		Amount in Taka 2026 (Sept.)	Amount in Taka 2025(Dec)
22(a) Advance tax Car	Total	4,160,000	3,835,000
Advance tax Car 2013		1,155,000	1,155,000
Advance tax Car 2016 (2017-2018)		300,000	300,000
Advance tax Car 2017 (2018-2019)		420,000	420,000
Advance tax Car 2023 (2024-2025)		712,500	712,500
Advance tax Car 2024 (2025-2026)		750,000	750,000
Advance tax Car 2025 (2026-2027)		497,500	497,500
Advance tax Car 2026 (2027-2028)		325,000	-
22(b) Advance tax FDR A/c	Total	63,302,469	57,157,523
Advance tax FDR A/c		13,174,421	13,174,421
Advance tax FDR A/c 2016(2017-2018)		4,766,602	4,766,602
Advance tax FDR A/c 2017 (2018-2019)		3,926,808	3,926,808
Advance tax FDR A/c 2023 (2024-2025)		10,103,435	10,103,435
Advance tax FDR A/c 2024 (2025-2026)		12,428,886	12,428,886
Advance tax FDR A/c 2025 (2026-2027)		12,757,371	12,757,371
Advance tax FDR A/c 2026 (2027-2028)		6,144,946	-
22(c) Advance Tax STD A/c	Total	1,098,907	1,044,955
Advance tax STD A/c 2016(2017-2018)		540,779	540,779
Advance tax STD A/c 2017(2018-2019)		121,272	121,272
Advance tax STD A/c 2022 (2023-2024)		139,287	139,287
Advance tax STD A/c 2024 (2025-2026)		150,833	150,833
Advance tax STD A/c 2025 (2025-2026)		92,784	92,784
Advance tax STD A/c 2026 (2027-2028)		53,952	-
22(d) Advance Tax Dividend A/c	Total	18,329,139	16,606,132
Advance tax Dividend A/c (2016-2017)		3,549,165	3,549,165
Advance tax Dividend A/c (2017-2018)		2,490,678	2,490,678
Advance tax Dividend A/c (2018-2019)		3,020,100	3,020,100
Advance tax Dividend A/c (2024-2025)		3,466,172	3,466,172
Advance tax Dividend A/c (2025-2026)		3,725,534	3,725,534
Advance tax Dividend A/c (2026-2027)		354,483	354,483
Advance tax Dividend A/c (2027-2028)		1,723,007	-
22(e) Advance Tax Deduction at source	Total	13,998,428	13,998,429
Advance tax Ded at source 2012 (2013-2014)		5,128,656	5,128,656
Advance tax Ded at source 2013 (2015-2016)		8,869,773	8,869,773
22(f) Advance Tax Govt Treasury Bond	Total	2,814,344	1,571,069
Advance tax paid -2020 (2021-2022)		45,087	45,087
Advance tax paid -2021 (2022-2023)		130,174	130,174
Advance tax paid -2023 (2024-2025)		125,525	125,525
Advance tax paid -2024 (2025-2026)		351,511	351,511
Advance tax paid -2025 (2026-2027)		918,773	918,773
Advance tax paid -2026 (2027-2028)		1,243,274	-

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Notes to the Financial Statements

As on September 30, 2026

Amount in Taka	Amount in Taka
2026 (Sept.)	2025(Dec)

23.00 Advance Tax (Company) Payment

Total

Advance tax paid - 2007-2008
Advance tax paid - 2008-2009
Advance tax paid - 2009-2010
Advance tax paid - 2010-2011
Advance tax paid - 2012-2013
Advance tax paid - 2013-2014
Advance tax paid - 2014-2015
Advance tax paid - 2015-2016
Advance tax paid - 2016-2017
Advance tax paid - 2017-2018
Advance tax paid - 2018-2019
Advance tax paid - 2024-2025
Advance tax paid - 2025-2026
Advance tax paid - 2026-2027
Advance tax paid - 2027-2028

302,094,871	288,078,245
5,447,700	5,447,700
4,925,053	4,925,053
8,170,317	8,170,317
13,275,415	13,275,415
26,290,484	26,290,484
42,165,891	42,165,891
38,113,199	38,113,199
10,111,200	10,111,200
21,694,765	21,694,765
25,037,002	25,037,002
24,700,299	24,683,672
33,500,000	33,500,000
12,000,000	12,000,000
31,663,546	22,663,546
5,000,000	-

24.00 Security Deposit

Total

Against Office Rent
Against Telephone
Against Electricity
Security Deposit(CDBL)

698,694	698,694
329,980	329,980
58,714	58,714
10,000	10,000
300,000	300,000

25.00 Stock of Printing & Stationery

Total

Printing
Stationery

1,140,393	1,197,840
1,136,364	1,195,662
4,029	2,178

26.00 Fixed Deposit with Banks

Total

Opening balance
Add. New FDR Account Open during the Period
Less. Encashment during the Period

686,820,000	670,820,000
670,820,000	695,784,526
75,000,000	195,000,000
(59,000,000)	(219,964,526)

27.00 Investment (Statutorily Deposit & others)

Total

135,000,000	110,000,000
--------------------	--------------------

27.01 Government Treasury Bond (Statutorily Deposit)

Investments with fixed maturity that the management has the intent and ability to hold maturity are classified as held to maturity and are initially measured at cost.

Ten Years Government Treasury Bond

Total

Opening Balance
Add. Purchases during the Period
Less. Encashment during the Period

135,000,000	110,000,000
110,000,000	105,000,000
25,000,000	20,000,000
-	(15,000,000)

28.00 Cash on Hand and with Banks

Total

Current Account Deposit
STD/SND/SB Account with Banks
Cash on Hand

42,192,872	13,833,367
4,625,057	5,225,371
36,517,054	7,873,720
1,050,761	734,276

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Notes to the Financial Statements

For the 3rd Qtr ended on September 30,2026

Amount in Taka	Amount in Taka
2026 (Sept.)	2025 (Sept.)

29.00 Interest,Dividend & Rents:

Total

61,692,716	59,181,411
-------------------	-------------------

Commission on BGTB purchases
Interest on STD Account
Interest on FDR Account
Accrued Interest on FDR Account
Interest on Govt Treasury Bond
Accrued Interest on Govt Treasury Bond

481,360	-
275,231	199,570
-	24,082,505
52,324,436	27,375,918
5,634,673	5,301,809
2,977,016	2,221,609

30.00 Dividend against Investment of Share

8,615,036	254,128
------------------	----------------

31.00 Profit on Sale of Share

	45,403
--	---------------

32.00 Miscellaneous Income

Total

89,090	158,170
---------------	----------------

Sale of old goods
Misce.Receipt (Tander Security money)
Notice Pay

81,390	13,270
-	144,900
7,700	-

33.00 Revenue Gain (Disposal of Vehicle)

Written down value
Sale of Vehicle
Adjusted against Deposit of Car lease scheme

357,090	-
(47,710)	-
404,800	-
-	-

Disposal of Vehicle

Cost of Vehicles
Depreciation of disposal vehicles
Written down value

1,500,000	-
(1,452,290)	-
47,710	-

34.00 Agency Commission

Total

(18,583)	54,933,666
-----------------	-------------------

Fire
Marine Cargo
Marine Hull
Motor
Miscellaneous

(1,708)	17,903,186
(16,875)	29,140,554
-	1,912,319
-	3,795,774
-	2,181,833

35.00 Allocation of Management Expenses.

Particulars	Gross Premium Income	%	Amount in Taka	
			2026 (Sept.)	2025 (Sept.)
Fire	122,474,321	28.84	36,072,774	42,198,678
Marine Cargo	214,291,113	50.46	63,115,883	60,910,355
Marine Hull	12,004,865	2.83	3,535,833	4,036,641
Motor	19,726,901	4.65	5,810,231	7,490,324
Miscellaneous	56,161,323	13.23	16,541,384	15,904,213
Total	424,658,524	100.00	125,076,104	130,540,211

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Asia Insurance PLC.
Notes to the Accounts

36 Premium less Re-Insurance:

Particulars	January to September, 2026						Total (Tk)	
	Fire		Marine Cargo		Marine Hull		Miscellaneous	
					Motor		Sept, 2026	
Premium earned:								
Own	97,802,868	191,631,307	10,861,700	18,592,636	4,797,432	323,685,943	344,299,914	
PSB	24,671,453	22,659,806	1,143,165	1,134,265	51,363,891	100,972,581	92,448,595	
	122,474,321	214,291,113	12,004,865	19,726,901	56,161,323	424,658,524	436,748,509	
Less: Re-insurance Ceded								
Own	80,201,445	25,709,211	8,582,245	2,045,604	1,675,684	118,214,188	108,781,373	
PSB	23,265,475	20,157,310	1,078,244	74,097	49,043,623	93,618,748	85,039,351	
	103,466,920	45,866,521	9,660,489	2,119,700	50,719,306	211,832,936	193,820,724	
Net premium earned	19,007,401	168,424,593	2,344,376	17,607,201	5,442,017	212,825,588	242,927,785	

37 Commission on Re-insurance Ceded :

Particulars	January to September, 2026			Total (Tk)	
	Own		PSB	Sept, 2026	
				Sept, 2025	
Fire	21,022,421	2,370,153	23,392,574	19,642,805	
Marine cargo	7,373,829	4,031,462	11,405,291	9,364,661	
Marine Hull	1,397,399	52,918	1,450,316	1,233,021	
Motor	469,628	-	469,628	534,964	
Miscellaneous	490,977	4,730,749	5,221,726	3,050,324	
Taka.	30,754,253	11,185,282	41,939,535	33,825,774	

38 Profit Commission:

Particulars	January to September, 2026			Total (Tk)	
	Own		PSB	Sept, 2026	
				Sept, 2025	
Fire	2,377,251	-	2,377,251	2,844,551	
Marine cargo	490,118	-	490,118	601,066	
Marine Hull	134,071	-	134,071	134,414	
Miscellaneous	3,001,440	-	3,001,440	3,580,031	
Total:	3,001,440	-	3,001,440	3,580,031	

Date: October 26, 2026

Asia Insurance PLC.

Statement of Bank Wise Fixed Deposit

For the 3rd Qtr. ended September-2026 & December 31,2025

Note: 39

Sl. No.	Name of Bank	2026 (Sept)	2025 (December)
1	AB Bank PLC.	12,500,000	9,000,000
2	Agrani Bank PLC.	4,500,000	5,500,000
3	Al-Arafah Islami Bank PLC.	17,000,000	15,000,000
4	BASIC Bank PLC.	2,500,000	2,500,000
5	Bangladesh Krishi Bank PLC.	1,000,000	1,000,000
6	Bank Asia PLC.	18,200,000	17,200,000
7	Bay Leasing & Investment Ltd.	39,000,000	39,000,000
8	Bengal Commercial Bank PLC.	2,000,000	1,000,000
9	Dhaka Bank PLC.	4,000,000	4,000,000
10	Dutch Bangla Bank PLC.	2,000,000	2,000,000
11	EXIM Bank PLC.	25,300,000	25,300,000
12	Eastern Bank PLC.	2,000,000	2,000,000
13	First Security Islami Bank PLC.	500,000	500,000
14	Global Islami Bank PLC.	1,500,000	1,500,000
15	IDLC Finance PLC	-	1,000,000
16	IFIC Bank PLC.	45,000,000	55,500,000
17	Islami Bank Bangladesh PLC.	9,000,000	9,000,000
18	Jamuna Bank PLC.	2,500,000	2,500,000
19	Janata Bank PLC.	1,000,000	1,000,000
20	LankaBangla Finance PLC.	3,500,000	3,500,000
21	Meghna Bank PLC	1,000,000	-
22	Mercantile Bank PLC.	13,000,000	13,000,000
23	Midland Bank PLC.	3,500,000	3,500,000
24	Modhumoti Bank PLC	7,500,000	2,500,000
25	Mutual Trust Bank PLC.	32,500,000	33,500,000
26	NCC Bank PLC.	2,500,000	2,500,000
27	NRB Bank PLC.	1,000,000	2,000,000
28	NRBC Bank PLC.	7,000,000	9,000,000
29	National Bank PLC.	8,500,000	8,500,000
30	ONE Bank PLC.	5,500,000	6,000,000
31	Premier Bank PLC.	16,500,000	20,500,000
32	Prime Bank PLC.	2,000,000	2,000,000
33	Pubali Bank PLC.	6,500,000	5,500,000
34	Rupali Bank PLC.	5,000,000	6,000,000
35	Shahjalal Islami Bank PLC.	3,000,000	3,000,000
36	Social Islami Bank PLC.	20,300,000	20,300,000
37	Sonali Bank PLC.	500,000	500,000
38	South Bangla Agriculture & Commerce Bank PLC	3,000,000	3,000,000
39	Southeast Bank PLC.	333,520,000	313,020,000
40	Standard Bank PLC.	16,500,000	14,500,000
41	Union Bank PLC.	2,000,000	2,000,000
42	United Commercial Bank PLC.	2,500,000	1,500,000
43	Uttara Bank PLC.	500,000	500,000
	Total:	686,820,000	670,820,000

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ASIA INSURANCE PLC.
Notes to the Financial Statements
For the 3rd Qtr ended September 30,2026

Note-40

Regarding Related Party Transaction:

Name of the Related Party	Nature of Relationship & Transaction	Amount of Transaction	Amount of Transaction
		Premium - 2026(September)	Claims- 2026(September)
Southeast Bank PLC.	Common Directorship	-	-
T.K.Group	Common Directorship	24,621,564	803,860
GPH Group	Common Directorship	14,599,464	303,000
Samuda Group	Common Directorship	18,194,089	412,500
Alam Store	Common Directorship	17,075,125	-
BSM Syndicate	Common Directorship	4,291,100	194,375
Shahzad Food Products Limited	Common Directorship	2,354,842	-

Name of the Related Party	Nature of Relationship & Transaction	Amount
		Office Rent & Electricity (Khatungonj Br.)
T.K Group Office Space of 56/59 Bitligonj,Khatungonj,Chattogram	Common Directorship	745,200

Date: October 26.2026

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Asia Insurance PLC.
Notes to the Financial Statements
As on September 30,2026

Amount (Tk.) 2026(Sept.)	Amount (Tk.) 2025(Sept.)
-----------------------------	-----------------------------

41 CALCULATION OF EARNING PER SHARE.

(Based on financial statement for the period ended 30,September.)

Net profit available for ordinary shareholders.	(Taka)	82,878,822	68,234,345
Earning per Share.	(Taka)	1.76	1.45

42 CALCULATION OF NET ASSETS VALUE PER SHARE.

(Based on financial statement for the period ended 30,September.)

Amount (Tk.) 2026(Sept.)	Amount (Tk.) 2025(Dec.)
-----------------------------	----------------------------

Total Assets.	(Taka)	2,234,441,263	2,470,074,636
Total Current Liabilities	(Taka)	827,677,533	1,031,928,236
Net Assets value.	(Taka)	1,406,763,730	1,438,146,400
Net Assets Value per Share.	(Taka)	29.89	30.55

43 NET CASH FLOWS PER SHARES:

(Based on financial statement for the period ended 30,September.)

Amount (Tk.) 2026(Sept.)	Amount (Tk.) 2025(Sept.)
-----------------------------	-----------------------------

Net Cash flow from operating activities	(Taka)	205,694,795	69,593,824
Net Operating Cash flows per Share (NOCFPS)	(Taka)	4.37	1.48

Note : 01

Reason for increase of EPS :

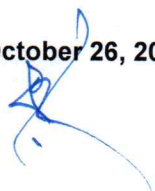
As reflect in the Company's 3rd Qtr. Financial Statements the increase in Earnings Per Share (EPS) was mainly attributable to the absense of Agent Commission expenses and during the period September 30,2026.

Note : 02

Reason for increase of NOCFPS :

The increase in Net Operating Cash Flows per share (NOCFPS) was primarily attributable to the absence of agent commission expenses during the period September 30,2026.

Date:October 26, 2026



Notes to the Financial Statements

As on September 30, 2026

44 Payments to the Directors/Officers:

The aggregate amount paid / provided to the Chief Executive Officer and Officers up to Manager Level, during the year having taxable income is given below:

Managing Director's (CEO) emolument
Salary-Officers
Company's Contribution to Provident fund
Bonus
House rent
Medical Allowance
Entertainment/Utility
House Up Keep
Conveyance & Other Allowance

2026(Sept.)	
Amount in Taka	
Chief Executive Officer	Officers up to Manager Level
3,600,000	-
-	18,906,776
-	1,102,649
800,000	4,169,963
1,620,000	9,284,221
720,000	4,546,738
360,000	2,099,824
540,000	4,683,635
-	531,093
7,640,000	45,324,899

45 Other relevant information's :

- (b) During the year under review no compensation was allowed by the Company to the Chief Executive and Officers of the Company except their regular remuneration.
- (c) No amount of money was spent by the Company for compensating any member of the Board for special service rendered.
- (d) No amount was due by the Directors (including Chief Executive Officer) and Officers of the Company or by associated undertaking and by any of them severally or jointly with any other person.
- (e) There was no contract for capital expenditure to be executed and not provided for.

46 Credit Facility

No credit facility availed by the company under any contract other than bank credit facility and trade credit which are in the ordinary course of the business.

47 Worker's Profit Participation and Welfare Fund (WPPF):

In connection as above issue, the sec 232 & sec 234 of the Bangladesh Labour Act 2006, Chapter XV does not clearly define the definition of "Workers". Besides, Bangladesh Insurance Association (BIA) deems it as, unjustified imposition on the Insurance Company like the Banks and financial institution too. In this connection BIA has taken the initiatives for not applicabaling the WPPF in insurance companies accounts, vide letter # Ref: BIA-03(58)2023 Dated: July 12.2023

It is mentionable here that the FID of Finance Ministry, the Peoples Republic of Bangladesh also agreed in principles with BIA and accordingly forwarded the BIA letter vide their ref:53.00.0000.441.99.006.19.174.Dated:29.06.2023 addressed to the Secretary, Labour and employment ministry which is self explanatory.

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