

ASIA INSURANCE PLC.

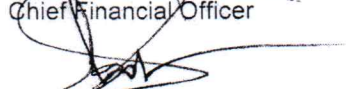
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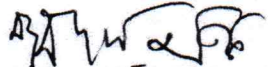
Statement of Financial Position (Balance Sheet)

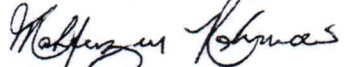
As at June, 2026

Particulars	Notes	June, 2026	December, 2025
		Amount (Taka)	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
		619,658,268	630,514,452
Reserve or Contingency Account			
Reserve for Exceptional Losses	5	559,154,529	542,962,896
General Reserve	6	37,771,100	36,771,100
	7	22,732,639	50,780,456
Profit or Loss Appropriation Account			
		1,206,645,768	1,217,501,952
Total Shareholders Equity			
	8	170,891,277	220,644,447
Balance of Fund & Account			
Fire Insurance Business		15,728,550	27,319,906
Marine Insurance Business		132,150,564	161,752,102
Marine Hull Insurance Business		4,408,331	6,254,933
Motor Insurance Business		11,462,973	14,339,812
Miscellaneous Insurance Business		7,140,859	10,977,694
Deposit Premium	9	88,630,331	103,118,875
Estimated liability in respect of outstanding claims whether due or intimated	10	194,894,473	161,695,935
Lease Liabilities	11	6,951,418	5,124,265
Current Maturity		1,709,916	2,721,491
Long Term Maturity		5,241,502	2,402,774
Amount due to other persons or bodies carrying on insurance business	12	131,918,130	315,079,310
Provision for Taxation	13	371,526,005	354,960,037
Deferred Tax	14	(1,981,482)	(1,567,230)
Unclaimed Dividend	15	2,731,259	2,802,049
Sundry Creditors	16	91,846,922	90,714,996
Proposed Dividend-2025		47,069,858	-
Total Liabilities		1,104,478,191	1,252,572,684
Total Liabilities and shareholder's equity		2,311,123,959	2,470,074,636


Md. Rafiqul Islam
Chief Financial Officer


Md. Imam Shaheen
Chief Executive Officer


Md. Atique Ulfah Majumder
Company Secretary


Mahfuzur Rahman
Independent Director


Syed Sajedul Karim
Independent Director

Date: July 27, 2026

ASIA INSURANCE PLC.

Un-Audited

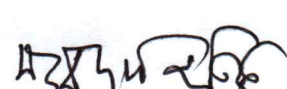
Statement of Financial Position (Balance Sheet)

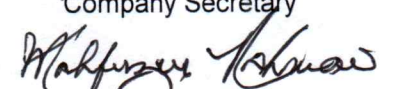
As at June, 2026

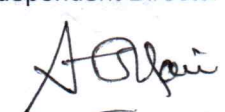
Particulars	Notes	June, 2026	December, 2025
		Amount (Taka)	Amount (Taka)
Property & Assets:			
Property of Plant and Equipment (At Cost Less Depreciation)	17	116,628,117	122,820,087
Tangible Assets		110,920,834	117,006,956
Intangible Assets		975,296	1,026,628
Right of Use (ROU) Assets		4,731,987	4,786,504
Current Assets		1,320,854,452	1,552,601,182
Investment In Shares	18	420,147,259	420,147,259
Interest, Dividends & Rent Outstanding	19	38,830,999	22,349,774
Amount due from others persons or Bodies Carrying on Insurance Business	20	344,573,012	550,862,849
Sundry Debtors	21	117,134,571	172,958,501
Advance, Deposit and Prepayments	22	101,253,282	96,308,020
Advance Tax Company		297,078,244	288,078,245
Security Deposit	23	698,694	698,694
Stock of Printing and Stationery	24	1,138,391	1,197,840
Cash & Cash Equivalents		873,641,391	794,653,367
Fixed Deposit Account	25	691,320,000	670,820,000
Government Treasury Bond	26	115,000,000	110,000,000
Cash on Hand and with Banks	27	67,321,391	13,833,367
Total Properties and Assets		2,311,123,959	2,470,074,636
Net Assets Value per Share.	(Taka)	30.27	30.55


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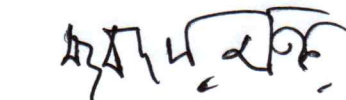
ASIA INSURANCE PLC.

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

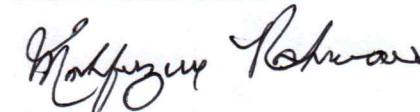
For the half year ended June 30, 2026

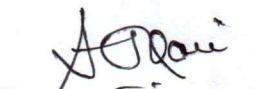
Particulars	Jan. to June 30, 2026	Jan. to June 30, 2025	April to June 30, 2026	April to June 30, 2025
	Amount (Taka)	Amount (Taka)	Amount (Taka)	Amount (Taka)
Income				
Net Premium	123,038,075	148,059,077	65,932,264	47,316,623
Re- Insurance Commission	29,297,924	28,026,524	15,877,920	13,828,887
Income from Interest on Investment & Others	41,358,436	39,760,248	21,107,717	19,909,657
Reserve for Unexpired Risk (Opening)	110,322,224	112,609,776	55,161,112	56,304,888
Total Income	304,016,659	328,455,626	158,079,012	137,360,055
Expenditure				
Claim Payment (Net)	86,309,872	60,436,458	53,186,447	20,050,274
Management Expenses	91,011,184	94,567,319	44,589,909	46,891,839
Agency Commission	-	35,116,152	-	14,339,428
Payment of Income Tax	-	17,110,212	-	17,110,212
Depreciation	10,458,721	11,182,279	5,221,629	5,593,647
Provision for Fair value of Share	-	8,960,261	1,220,039	5,357,532
Reserve for Unexpired Risk (Closing)	60,569,054	72,753,119	34,153,348	22,107,292
Total Expenditure	248,348,831	300,125,800	138,371,372	131,450,224
Net Profit before Tax	55,667,827	28,329,826	19,707,638	5,909,831
Income Tax Expenses	16,151,715	4,379,249	27,936,401	553,039
Current Tax	16,565,967	5,891,472	27,081,611	2,005,762
Deferred Tax	(414,252)	(1,512,223)	854,790	(1,452,723)
Net Profit after Tax	39,516,112	23,950,578	15,340,610	5,356,794
Retained Earnings (Opening)	50,780,456	48,431,043	50,780,456	48,431,043
Appropriation	67,563,929	63,156,884	55,973,655	47,592,955
Reserve for Exceptional Loss	16,191,633	11,844,726	6,101,359	(2,219,203)
Provision for General Reserve	1,000,000	1,000,000	1,000,000	1,000,000
Provision for Gratuity	3,302,438	3,242,300	1,802,438	1,742,300
Proposed Dividend	47,069,858	47,069,858	47,069,858	47,069,858
Retained Earnings (Closing)	22,732,639	9,224,737	10,147,411	6,194,882
Earning Per Share	0.84	0.51	0.33	0.11


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 dependent Director

Date: July 27, 2026

ASIA INSURANCE PLC.

Statement of Changes in Shareholders Equity

For the 2nd Qtr ended 30 June, 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	-	-	-	-	39,516,112	39,516,112			
Reserve for Exceptional	-	-	16,191,633	1,000,000	(17,191,633)	-			
Provision for Gratuity	-	-	-	-	(3,302,438)	(3,302,438)			
Proposed Dividend	-	-	-	-	(47,069,858)	(47,069,858)			
Balance at June 30, 2026	470,698,580	116,288,920	559,154,529	37,771,100	22,732,639	1,206,645,768			
Balance at June 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.

Cash Flows Statement (Un-audited) Direct Method

For the 2nd Qtr ended 30 June, 2026

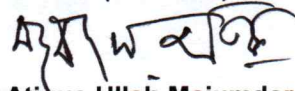
	Jan. to June.2026 Amount (Taka.)	Jan. to June.2025 Amount (Taka.)
A Cash flow from operating activities	64,244,746	31,282,743
Collection from Premium Income	211,186,931	224,506,951
Premium Income	186,640,147	196,955,811
Interest & Other Income	24,546,784	27,551,140
Less :		
Payment for Cost and Expenses	146,942,185	193,224,208
Management Expenses	79,213,732	88,301,524
Re-Insurance Payment	5,724,855	23,987,233
Agent Commission	-	33,282,726
Claim Payment	53,003,598	47,652,725
Current Income Tax	9,000,000	-
B. Cash flow from investing activities	(30,761,622)	35,154,834
Advance Payments	(6,500,761)	(5,545,673)
Advance Realised	1,555,499	751,374
Advance Payments Income Tax	-	(19,758,413)
Fixed Deposit	(20,500,000)	64,500,000
Govt Treasury Bond	(5,000,000)	(5,000,000)
Dividend Income	33,015	244,128
Sale of Share	-	253,966
Acquisition of Fixed Assets	(349,375)	(290,547)
C. Cash flow from financial activities	20,004,900	(57,733,103)
Dividend Paid	(70,789)	(78,928)
Sundry Creditors Payments	(23,842,435)	(34,358,464)
Sundry Creditors Realised	6,638,723	8,018,963
Liability Re-Insurance Payment	(17,651,089)	(45,950,410)
Outstanding Claim Payment	(1,298,239)	(58,315,546)
Disposal of Vehicle	404,800	1,888,553
Sundry Debtors Recovered	55,823,930	71,062,730
D. Cash and cash equivalents (A+B+C)	53,488,024	8,704,475
E. Opening cash and cash equivalents	13,833,367	16,127,747
F. Closing cash and cash equivalents	67,321,391	24,832,222

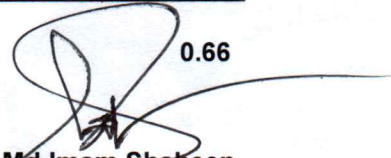
Net Operating Cash flows per Share (NOCFPS)

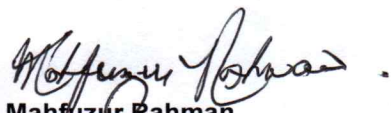
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Note : 01

Reason for increase of EPS :

As reflect in the Company's Half-yearly Financial Statements, the increase in Earnings Per Share (EPS) was mainly attributable to the absense of Agent Commission expenses and the the non-recognition of any additional provision for investement in listed shares during the period June 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 June 30,2026.

Date: July 27, 2026