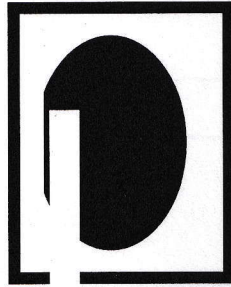


1ST QUARTER
UN-AUDITED ACCOUNTS
2026



Purabi General Insurance Co. Ltd.

Head Office : Sandhani Life Tower (2nd Floor) 34, Bangla Motor, Dhaka-1000.

Hot-Line: 01714-044146, PABX- 55168145

Email:- purabiinsurance@gmail.com

Website: www.purabiinsurance.org

Purabi General Insurance Company Ltd.

STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT MARCH 31, 2026

CAPITAL & LIABILITIES	Mar-31, 2026 Taka	Dec-31, 2025 Taka
SHARE CAPITAL :		
AUTHORIZED	1,000,000,000	1,000,000,000
100,000,000 ordinary shares of tk. 10/- each		
ISSUED SUBSCRIBED & PAID UP	598,125,067	598,125,067
59,812,506.70 ordinary shares of Tk. 10/- each		
RESERVE OR CONTINGENCY ACCOUNTS		
RESERVE FOR EXCEPTIONAL LOSSESS	75,748,487	72,728,315
RESERVE ON GAIN FOR CONSIDERATION OF MARKET VALUE OF SHARES	(10,964,845)	(12,629,996)
BALANCE OF FUND AND ACCOUNTS (Fire, Marine Cargo, Marine Hull, Motor, Misc. Insurance Business)	55,772,269	56,541,357
PREMIUM DEPOSIT	86,363,740	39,369,933
ESTIMATED LIABILITIES IN RESPECT OF OUTSTANDING CLAIMS WHETHER DUE OR INTIMATED	249,274,234	265,668,412
AMOUNT DUE TO OTHER PERSONS OR BODIES CARRYING ON INSURANCE BUSINESS	230,180,485	209,990,977
SUNDRY CREDITORS	30,840,859	23,641,669
UNCLAIMED DIVIDEND	49,113,646	49,306,596
DIVIDEND PAYABLE	5,091,828	5,244,828
LEASE LIABILITY	5,685,528	6,187,093
PROVISION FOR TAXATION	347,067,225	333,849,564
RETAINED EARNINGS	219,077,318	196,622,617
TOTAL	1,941,375,841	1,844,646,432
PROPERTY & ASSETS	Mar-31, 2026 Taka	Dec-31, 2025 Taka
INVESTMENT	159,406,741	159,085,005
STATUTORY DEPOSITS	4,500,000	4,500,000
Bangladesh Govt. Treasury Bond (BGTB)	60,000,000	60,000,000
SHARES (Market price)	94,906,741	94,585,005
INTEREST, DIVIDEND & RENTS RECEIVABLES (accrued but not due)	12,577,382	15,794,541
AMOUNT DUE FROM OTHER PERSONS OR BODIES CARRYING ON INSURANCE BUSINESS	392,428,036	364,494,914
ADVANCE DEPOSITS, PRE-PAYMENTS & RECEIVABLE	525,519,290	491,134,470
CASH IN HAND & AT BANK	830,411,847	794,088,179
FIXED DEPOSIT WITH BANKS	757,500,000	725,915,694
SHORT TERMS DEPOSITS WITH BANKS	70,974,381	66,266,335
CURRENT ACCOUNT & CASH IN HAND	1,937,466	1,906,150
DEFERRED TAX ASSETS	1,035,246	1,015,833
OTHER ACCOUNTS	19,997,299	19,033,490
FIXED ASSETS INCLUDING RIGHT OF USE ASSETS (IFRS-16)	18,552,262	17,342,315
STOCK OF STATIONARY AND FORMS	996,007	1,040,013
STAMP IN HAND	449,030	651,162
TOTAL	1,941,375,841	1,844,646,432
NET ASSETS VALUE PER SHARE (NAVPS) Note-04	14.75	14.29



Chief Financial Officer (CFO)



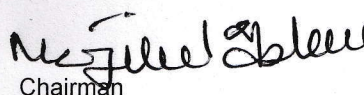
Company Secretary



Chief Executive Officer (CEO)



Director



Chairman

Purabi General Insurance Company Ltd.

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE 1ST QUARTER ENDED MARCH 31, 2026

PARTICULARS	Jan. to Mar, 2026	Jan. to Mar, 2025
Opening Reserve for Un-expired Risks	14,135,340	16,548,538
Premium Less Re-Insurance	30,201,718	20,994,145
Re-Insurance Commission	8,109,649	6,758,500
	52,446,707	44,301,183
Claims paid & Due	(1,959,313)	(5,525,507)
Commission, Management Expenses	(20,866,027)	(19,018,072)
Closing Reserve for Un-expired Risks	(13,366,252)	(10,326,564)
Underwriting Profit	16,255,115	9,431,040
Income from Investment & Others	24,230,273	23,781,575
Gain or Loss from Sales of Shares	132,627	(355,628)
Management Expenses (Not Applicable to any particular fund or account)	(1,944,894)	(2,382,344)
Net Profit before tax	38,673,121	30,474,643
Provision for Current Income tax (Note-07)	(13,217,661)	(10,677,995)
Provision for Deferred tax (Note-08)	19,413	(94,591)
Net Profit after tax	25,474,873	19,702,057
Earning per Share (EPS) Note-03	0.43	0.33



Chief Financial Officer (CFO)



Company Secretary



Chief Executive Officer (CEO)



Director



Chairman

Purabi General Insurance Company Ltd.

STATEMENT OF CHANGES IN SHARE HOLDER EQUITY (UN-AUDITED)
FOR THE 1ST QUARTER ENDED MARCH 31, 2026

Particulars	Share Capital	Reserve for Exceptional Losses	Reserve on gain for consideration of Market value of shares	Retained Earnings	Total Taka
Balance as on 01. 01. 2026	598,125,067	72,728,315	(12,629,996)	196,622,617	854,846,003
Net profit after tax	-	-	-	25,474,873	25,474,873
Reserve for exceptional Losses	-	3,020,172	-	(3,020,172)	-
Reserve on gain for consideration of Market value of shares	-	-	1,665,151	-	1,665,151
Balance as on 31.03.2026	598,125,067	75,748,487	(10,964,845)	219,077,318	881,986,027

Purabi General Insurance Company Ltd.

STATEMENT OF CHANGES IN SHARE HOLDER EQUITY (UN-AUDITED)
FOR THE 1ST QUARTER ENDED MARCH 31, 2025

Particulars	Share Capital	Reserve for Exceptional Losses	Reserve on gain for consideration of Market value of shares	Retained Earnings	Total Taka
Balance as on 01. 01. 2025	598,125,067	61,300,304	-	183,551,405	842,976,776
Net profit after tax	-	-	-	19,702,057	19,702,057
Reserve for exceptional Losses	-	2,099,415	-	(2,099,415)	-
Loss for consideration of market value of Shares	-	-	-	(8,283,472)	(8,283,472)
Deferred tax	-	-	-	-	-
Balance as on 31.03.2025	598,125,067	63,399,719	-	192,870,575	854,395,361



Chief Financial Officer (CFO)



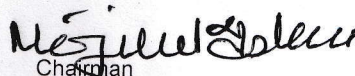
Company Secretary



Chief Executive Officer (CEO)



Director




Chairman

Purabi General Insurance Company Ltd.

STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE 1ST QUARTAR ENDED MARCH 31, 2026

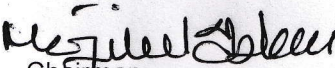
Particulars	Jan-Mar 31, 2026 Taka	Jan-Mar 31, 2025 Taka
A. Cash flows from Operating Activities		
Collection from premium & other Income	91,903,515	57,771,854
Payment for Management expenses, Claim, Re-insurance, Commission & Others	(36,979,548)	(25,888,170)
Income-tax paid and deducted at source	(7,875,996)	(9,098,148)
VAT paid to Government	(7,570,942)	(3,425,152)
Net Cash Flows from Operating Activities	39,477,029	19,360,384
B. Cash flows from Investing Activities		
Purchase of Fixed Assets	(2,505,621)	(2,397,998)
Advance for AC Purchase	-	(500,000)
Advance against office Decoration	(580,000)	-
Sale or purchase of share of Listed Companies	1,476,042	(25,228,344)
Purchase of Government Treasury Bond	-	(5,000,000)
Advance Office Rent	(560,800)	-
Net Cash used in Investing Activities	(2,170,379)	(33,126,342)
C. Cash Flows From Financing Activities		
Dividend paid	(345,950)	(5,562,681)
Finance cost paid	(135,467)	(178,482)
Lease liability paid	(501,565)	(458,550)
Net Cash used in Financing Activities	(982,982)	(6,199,713)
Net Cash inflow/(outflow) (A+B+C)	36,323,668	(19,965,671)
Opening Cash & Bank Balance	794,088,179	817,225,262
Closing Cash & Bank Balance	830,411,847	797,259,591
Net Operating Cash Flows Per Share (NOCFPS) Note-05	0.66	0.32


Chief Financial Officer (CFO)


Company Secretary


Chief Executive Officer (CEO)


Director


Chairman

Purabi General Insurance Company Ltd.

Notes to the Financial Statements

As at and for the period ended March 31, 2026

01 Legal Status and Nature of the Company

The Company was Incorporated on 29th June, 1988 under the company's Act 1913 with the object of carrying in and outside Bangladesh all kind of insurance business other than life insurance and obtained the Certificate of Commencement of Business from the Registrar of Joint Stock Companies, Bangladesh with effect from the same date. However, the Certificate of Commencement of insurance business from the Controller of Insurance, Government of the Peoples Republic of Bangladesh was obtained with effect from 3rd November, 1988. In 1995 the company issued public portion of shares and listed with the Dhaka Stock Exchange from 4th August, 1995.

02 Components of the Financial Statements

- Statement of Financial Position
- Statement of Comprehensive Income
- Statement of Changes in share holder Equity
- Statement of Cash Flows

03 Earnings Per Share

Earnings attributable to the Ordinary Shareholders (Net profit after Tax)
Weighted average number of ordinary shares
EPS

March 31, 2026	March 31, 2025
Taka	Taka
25,474,873	19,702,057
59,812,506.7	59,812,506.7
0.43	0.33

04 Net Assets Value per Share:

Net Assets Value
Weighted average number of ordinary shares
NAV per Share

March 31, 2026	Dec. 31, 2025
Taka	Taka
881,986,027	854,846,003
59,812,506.7	59,812,506.7
14.75	14.29

05 Net Operating Cash Flows Per Share

Net Operating Cash Flow
Weighted average number of ordinary shares
Net Operating Cash Flows Per Share (NOCFPS)

March 31, 2026	March 31, 2025
Taka	Taka
39,477,029	19,360,384
59,812,506.7	59,812,506.7
0.66	0.32

06 Reconciliation of Cash flows from operating Activities between Direct and Indirect Method

Net Income before tax	38,673,121	30,474,643
Add: Depreciation for the period being non-cash expense	1,214,399	848,792
Add: Finance Cost (Lease Properties)	135,467	178,482
Less: Gain from Sale of Shares	(132,627)	352,708
	39,890,360	31,854,625
Changes in Assets		
Interest, Dividend & Rent Receivables	3,217,159	3,181,150
Amount Due from others persons or bodies Carrying on Insurance Business	(27,933,122)	(7,555,878)
Advance, Deposit Pre-payments and receivable	(25,286,749)	1,906,309
Advance & Source Tax Paid	(7,875,996)	(9,098,148)
Stock of Stationery & Forms	44,006	15,945
Stamp in Hand	202,132	(258,809)
	(57,632,570)	(11,809,431)
Changes in Liabilities		
Balance of Funds & Accounts	(769,088)	(6,221,974)
Premium Deposit	46,993,807	(4,840,338)
Estimated Liabilities in Respect of Outstanding Claims Whether Due or Intimated	(16,394,178)	3,562,800
Amount Due to other persons or Bodies Carrying on Insurance Business	20,189,508	10,052,934
Sundry Creditors	7,199,190	(3,238,232)
	57,219,239	(684,810)
Net Cash Generated from Operative Activities	39,477,029	19,360,384

07 Provision for Current Tax

Net profit before Tax
 Less: Reserve for exceptional Losses @10%
 Less: Capital gain for sales of Shares
 Less: Stock dividend
 Less: Cash dividend

March 31, 2026 Taka	March 31, 2025 Taka
38,673,121	30,474,643
(3,020,172)	(2,099,415)
(132,627)	355,628
-	(2,920)
(661,273)	(542,747)
34,859,049	28,185,189

Calculation of Tax provision:

01. Business & Others profit (37.50%)
 02. Capital gain sales of Shares ((10%)
 04. Cash dividend (20%)

13,072,143	10,569,446
13,263	-
132,255	108,549
13,217,661	10,677,995

Provision tax during the year**08 Deferred Tax****Temporary of Deductable Defference :**

Accounts Base Written Down value of Assets
 Tax Base Written Down value of Assets

March 31, 2026 Taka	March 31, 2025 Taka
13,437,600	12,770,356
16,198,257	15,425,088
2,760,657	2,654,732

Deferred Tax Assets as on 31.03.2026 (2760657@37.50%)

Deferred Tax Assets Recognised Previous

Deferred tax During the Period

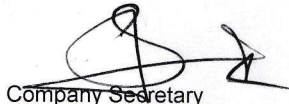
1,035,246	995,525
1,015,833	1,090,116
(19,413)	94,591

09 Transection with related parties

S No.	Name of the related party	Nature of transactions	Premium Earned	
			Jan-Mar, 2026	Jan-Mar, 2025
1	Samorita Hospital Ltd.	Insurance	306,306	324,981
2	Sandhani Life Insurance Co. Ltd.	Insurance	89,536	45,594
3	Sandhani Credit Co-operative Society Ltd.	Insurance	28,661	-
4	Amico Laboratories Ltd		54,540	26,826



Chief Financial Officer (CFO)



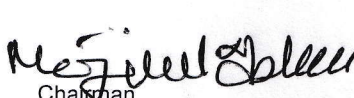
Company Secretary



Chief Executive Officer (CEO)



Director



Chairman