



Consolidated Statement of Financial Position (Un-Audited)

As at 31 March 2026

		BDT In Million	
	Notes	As at 31 March 2026	As at 31 December 2025
Property Plant & Equipment's (PPE) and Long Term Investment:			
Property plant & equipment's	3.01	2,113.85	2,121.68
Long term investments		984.70	1,056.15
Investment in Associates	5.00	96.13	96.41
Total PPE and Long Term Investments		3,194.67	3,274.24
Current Assets :			
Short term investments		2,996.42	3,048.58
Sundry debtors (Including receivable from re-insurer)		7,443.20	7,103.54
Cash & bank balances		2,267.50	2,036.35
Stock of stationery, Stamps		2.62	2.69
Total Current Assets		12,709.74	12,191.16
Current Liabilities :			
Sundry creditors		6,590.20	6,665.01
Unclaimed dividend account		275.07	4.61
Estimated liabilities on account of outstanding claims		321.36	187.08
Premium deposit & unexpired risk reserve		1,661.75	1,542.25
Total Current Liabilities		8,848.38	8,398.95
Net Working Capital		3,861.36	3,792.21
Net Assets		7,056.03	7,066.45
Shareholders' Equity :			
Share capital		1,001.88	1,001.88
Share premium		0.14	0.14
Investment fluctuation fund		623.30	436.37
Reserve & provisions		5,430.71	5,628.06
Total Shareholders' Equity		7,056.03	7,066.45
NAV		7,056.03	7,066.45
NAVPS	17.00	70.43	70.53


Chairman


Managing Director & CEO


Director


Head of Accounts


Director


Company Secretary



Green Delta Insurance PLC
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 31 March 2026

Particulars	Notes	BDT In Million	
		January - March 2026	January - March 2025
Premium less reinsurance		589.83	527.70
Re-insurance commission		169.97	142.24
Management expenses (Including Claims & Commission)		(419.73)	(481.99)
Unexpired risk reserve		(64.00)	(63.43)
A. Underwriting Profit		276.07	124.52
Investment income		78.43	163.86
Brokerage commission and others		24.01	43.02
B. Investment and Others Income		102.44	206.88
Total Income (A+B)		378.51	331.40
Non-operating management expenses		(179.66)	(185.38)
Net profit before WPPF and Tax		198.85	146.02
WPPF		(54.17)	-
Net profit before Tax		144.68	146.02
Income tax expenses		(71.52)	(43.16)
Net Profit After Tax		73.16	102.86
Earning Per Share (EPS)	13.00	0.73	1.03

Syedur Rahman

Chairman

Farzana Haque

Managing Director & CEO

M. H. Hossain

Director

M. H. Hossain

Head of Accounts

M. H. Hossain

Director

M. H. Hossain

Company Secretary



Green Delta Insurance PLC
Consolidated Statement of changes in shareholders' Equity (Un-audited)
For the period ended 31 March 2026

BDT In Million

Particulars	Share Capital	Share Premium	Reserve for Exceptional Losses	General Reserve	Dividend Equalisation Fund	Revaluation Reserve	Investment Fluctuation Fund	Retain Earnings	Total
Balance at 1st January' 2026	1,001.88	0.14	1,885.51	183.44	110.00	997.83	436.37	2,451.28	7,066.45
Profit after tax	-	-	-	-	-	-	-	73.16	73.16
Appropriation to reserve	-	-	29.49	-	-	-	186.93	(299.99)	(83.57)
Balance as at 31 March 2026	1,001.88	0.14	1,915.00	183.44	110.00	997.83	623.30	2,224.44	7,056.03
Balance as at 31 March 2025	1,001.88	0.14	1,797.23	183.44	110.00	1,007.62	634.84	2,117.49	6,852.63

S. Begum

Chairman

Fareeha C

Managing Director & CEO

[Signature]

Director

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Director

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Head of Accounts

[Signature]

Company Secretary





Green Delta Insurance PLC
Consolidated Cash Flow Statement (Un-audited)
For the period ended 31 March 2026

	BDT In Million	
	January - March 2026	January - March 2025
Cash flows from operating activities:		
Collection from premium & other income	1,616.55	1,459.20
Payments for management expenses, re-insurance & claims	(1,435.14)	(1,321.33)
Total cash flows from operating activities	181.41	137.86
Cash flows from Investing activities:		
Disposal/(acquisition) of fixed assets	(8.57)	7.06
Purchase/(sale) of short term investment	109.52	103.96
Disposal/(acquisition) of long term investment	71.74	2.37
Total cash flows from investing activities	172.68	113.38
Cash flows from financing activities:		
Interest paid	(106.61)	(116.53)
Bank overdraft	(244.83)	(40.74)
Loan received	2.90	(1.94)
Total cash flows from financing activities	(348.55)	(159.21)
Net cash flows	5.55	92.04
Opening cash & bank balance	2,261.95	1,761.57
Closing cash & bank balance	2,267.50	1,853.61
NOCFPS	1.81	1.38

Chairman

Managing Director & CEO

Director

Director

Head of Accounts

Company Secretary

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Green Delta Insurance PLC
Statement of Profit or Loss and other Comprehensive Income (Un-audited)
For the period ended 31 March 2026

Particulars	Notes	BDT In Million	
		January- March 2026	January- March 2025
Premium less reinsurance	9.00	589.83	527.70
Re-insurance commission		169.97	142.24
Management expenses (Including Claims & Commission)		(421.28)	(484.10)
Unexpired risk reserve		(64.00)	(63.43)
Underwriting profit		274.53	122.41
Investment income	10.00	78.88	137.06
Non-operating management expenses		(89.35)	(96.16)
Net profit before WPPF and Tax		264.05	163.31
WPPF		(54.17)	-
Net profit before Tax		209.89	163.31
Income tax expenses		(68.03)	(38.54)
Net income after tax		141.85	124.77
Earning Per Share (EPS)	12.00	1.42	1.25

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Syedur Rahman
 Chairman
Fabzarah C
 Managing Director & CEO

[Signature]
 Director
[Signature]
 Head of Accounts

[Signature]
 Director
[Signature]
 Company Secretary

Green Delta Insurance PLC
Un-audited Statement of changes in Shareholders' Equity
For the period ended 31 March 2026

BDT In Million

Particulars	Share Capital	Share Premium	Reserve for Exceptional Losses	General Reserve	Dividend Equalisation Fund	Investment Fluctuation Fund	Revaluation Reserve	Retain Earnings	Total
Balance at 1st January 2026	1,001.88	0.14	1,885.51	180.00	110.00	568.04	934.28	2,506.47	7,186.32
Profit after tax	-	-	-	-	-	-	-	141.85	141.85
Appropriation to reserve	-	-	29.49	-	-	103.10	-	(300.00)	(167.40)
Balance as at 31 March 2026	1,001.88	0.14	1,915.00	180.00	110.00	671.14	934.28	2,348.32	7,160.76
Balance as at 31 March 2025	1,001.88	0.14	1,797.23	180.00	110.00	591.95	944.06	2,024.86	6,650.13



B. Begum
Chairman

Fabrizio C
Managing Director & CEO

[Signature]
Director

[Signature]
Head of Accounts

[Signature]
Director

[Signature]
Company Secretary



Green Delta Insurance PLC
Cash Flow Statement (Un-audited)
For the period ended 31 March 2026

Particulars	BDT In Million	
	January - March 2026	January - March 2025
Cash flows from operating activities:		
Collection from premium & other income	1,553.04	1,350.06
Payments for management expenses, re-insurance & claims	(1,340.78)	(1,238.04)
Total cash flows from operating activities	212.26	112.02
Cash flows from Investing activities:		
Disposal/(acquisition) of fixed assets	(7.58)	9.60
Purchase/(sale) of short term investment	71.79	96.96
Disposal/(acquisition) of long term investment	70.96	65.01
Total cash flows from investing activities	135.16	171.57
Cash flows from financing activities:		
Dividend	-	-
Finance cost	(80.80)	(84.09)
Bank overdraft	(280.15)	(99.07)
Total cash flows from financing activities	(360.95)	(183.16)
Net cash flows	(13.54)	100.43
Opening cash & bank balance	1,925.62	1,402.09
Closing cash & bank balance	1,912.08	1,502.51
NOCFPS	2.12	1.12

Chairman

Director

Director

Managing Director & CEO

Head of Accounts

Company Secretary