



Green Delta Insurance PLC

**GREEN DELTA
INSURANCE**

Consolidated Statement of Financial Position (Un-Audited)

As at 30 June 2026

		BDT In Million	
	Notes	As at 30 June 2026	As at 31 December 2025
Property Plant & Equipment's (PPE) and Long Term Investment:			
Property plant & equipment's	3.01	2,104.99	2,121.68
Long term investments		1,101.62	1,056.15
Investment in Associates	5.00	93.47	96.41
Total PPE and Long Term Investments		3,300.09	3,274.24
Current Assets :			
Short term investments		3,271.44	3,048.58
Sundry debtors (Including receivable from re-insurer)		7,914.99	7,103.54
Cash & bank balances		2,115.82	2,036.35
Stock of stationery, Stamps		37.86	2.69
Total Current Assets		13,340.12	12,191.16
Current Liabilities :			
Sundry creditors		6,983.58	6,665.01
Unclaimed dividend account		4.58	4.61
Estimated liabilities on account of outstanding claims		272.96	187.08
Premium deposit & unexpired risk reserve		1,781.52	1,542.25
Total Current Liabilities		9,042.63	8,398.95
Net Working Capital		4,297.49	3,792.21
Net Assets		7,597.58	7,066.45
Shareholders' Equity :			
Share capital		1,001.88	1,001.88
Share premium		0.14	0.14
Investment fluctuation fund		978.66	436.37
Reserve & provisions		5,616.90	5,628.06
Total Shareholders' Equity		7,597.58	7,066.45
NAV		7,597.58	7,066.45
NAVPS	17.00	75.83	70.53

[Signature]
Chairman
Farzaneh C
Managing Director & CEO

[Signature]
Director
[Signature]
Finance Controller

[Signature]
Director
[Signature]
Company Secretary





Green Delta Insurance PLC
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 30 June 2026

Particulars	Notes	BDT In Million			
		January - June 2026	January - June 2025	April - June 2026	April - June 2025
Premium less reinsurance		1,232.46	1,145.55	642.63	617.85
Re-insurance commission		313.71	322.04	143.74	179.80
Management expenses (Including Claims & Commission)		(718.30)	(882.28)	(298.57)	(400.29)
Unexpired risk reserve		(122.77)	(111.10)	(58.77)	(47.67)
A. Underwriting Profit		705.11	474.21	429.03	349.69
Investment income		167.44	258.23	89.01	94.24
Brokerage commission and others		63.92	58.33	39.91	15.32
B. Investment and Others Income		231.35	316.56	128.91	109.56
Total Income (A+B)		936.46	790.77	557.95	459.25
Non-operating management expenses		(389.94)	(343.51)	(210.27)	(158.12)
Net profit before WPPF and Tax		546.52	447.27	347.67	301.12
WPPF		(75.60)	-	(21.43)	-
Net profit before Tax		470.92	447.27	326.24	301.12
Income tax expenses		(211.58)	(165.08)	(140.05)	(121.87)
Net Profit After Tax		259.35	282.19	186.19	179.26
 Earning Per Share (EPS)	13.00	2.59	2.82	1.86	1.79

Chairman

Managing Director & CEO

Director

Finance Controller

Director

Company Secretary

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Green Delta Insurance PLC
Consolidated Statement of changes in shareholders' Equity (Un-audited)
For the period ended 30 June 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	-	-	-	-	-	-	-	259.35	259.35
Appropriation to reserve	-	-	61.62	-	-	-	542.28	(332.12)	271.79
Balance as at 30 June 2026	1,001.88	0.14	1,947.13	183.44	110.00	997.83	978.66	2,378.50	7,597.58
Balance as at 30 June 2025	1,001.88	0.14	1,828.12	183.44	110.00	1,007.62	438.24	2,235.17	6,804.60

Chairman

Managing Director & CEO

Director

Director

Finance Controller

Company Secretary



Green Delta Insurance PLC
Consolidated Cash Flow Statement (Un-audited)
For the period ended 30 June 2026

	BDT In Million	
	January - June 2026	January - June 2025
Cash flows from operating activities:		
Collection from premium & other income	3,335.86	2,896.47
Payments for management expenses, re-insurance & claims	(3,111.36)	(2,336.89)
Total cash flows from operating activities	224.50	559.58
Cash flows from Investing activities:		
Disposal/(acquisition) of fixed assets	(17.15)	4.43
Purchase/(sale) of short term investment	(180.82)	344.45
Disposal/(acquisition) of long term investment	43.09	(201.39)
Investment fluctuation in Share	318.65	(174.73)
Total cash flows from investing activities	163.78	(27.24)
Cash flows from financing activities:		
Dividend paid	(270.48)	(250.47)
Interest paid	(217.12)	(226.10)
Bank overdraft	(71.53)	188.08
Loan received	24.73	-
Total cash flows from financing activities	(534.40)	(288.50)
Net cash flows	(146.12)	243.84
Opening cash & bank balance	2,261.95	1,761.57
Closing cash & bank balance	2,115.82	2,005.41
NOCFPS	2.24	5.59

Chairman

Managing Director & CEO

Director

Director

Finance Controller

Company Secretary