

Continental Insurance PLC.

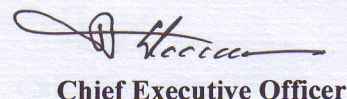
Un-Audited Balance Sheet

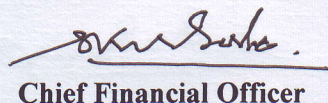
As at March 31,2026

	Notes	As at March 31,2026	As at December 31, 2025
A) Fixed Assets:			
Fixed Assets (cost less depreciation)		122,995,710	124,602,699
B) Current Assets			
Stock of Printing Material		842,900	996,887
Sundry Debtors		653,297,917	605,149,579
Advance, Deposit & Prepayment		377,102,576	365,835,567
Investment		138,871,611	137,871,611
Cash & Bank Balance (Including FDR)		415,035,630	424,573,341
Total Current Assets		1,585,150,634	1,534,426,985
C) Current Liabilities			
Creditors & Accrual		448,248,649	429,022,049
Outstanding Claim		68,993,332	54,509,281
Total Current Liabilities		517,241,981	483,531,330
D) Net Working Capital (B-C)		1,067,908,653	1,050,895,655
Net Assets (A+D)		1,190,904,363	1,175,498,354
Finance by			
Shareholders Equity:			
Share Capital		436,855,760	436,855,760
Share Premium		45,375,000	45,375,000
Reserve for exceptional losses		461,155,838	452,878,699
General Reserve		10,000,000	10,000,000
Reserve for share Fluctuation Fund		8,288,246	8,288,246
Reserve for Fair Value Adjustment		(18,538,973)	(18,538,973)
Reserve against disposal of building		30,310,334	30,310,334
Retained Earning		42,844,420	29,772,416
Total Shareholders Equity		1,016,290,625	994,941,482
Balance of Fund & Accounts		131,311,215	129,857,109
Deposit Premium		43,302,523	50,699,763
Total Taka		1,190,904,363	1,175,498,354
Net Asset value per share	3.00	23.26	22.78


Chairman


Director


Chief Executive Officer


Chief Financial Officer

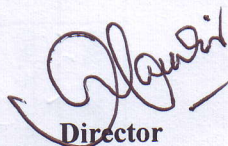

Company Secretary

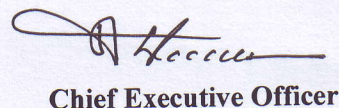
Dated: Dhaka . April 30, 2026

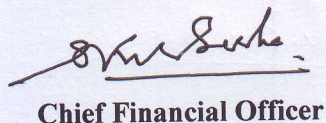
Continental Insurance PLC.
Un-Audited Income Statement
For the 1st Quarter ended March 31,2026

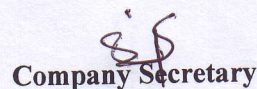
Particulars	Notes	January to March 31,2026	January to March 31,2025
Income:			
Gross Premium		159,867,703	181,290,229
Less: R/I Premium Ceded		77,096,316	76,564,174
Net Premium		82,771,387	104,726,055
Re-Insurance commission		11,833,723	12,896,281
Interest & Investment Income		8,229,805	7,333,005
Opening Reserve for unexpired Risks		32,464,278	39,666,934
Total:		135,299,193	164,622,275
Expenditure:			
Net Claim		22,756,544	23,570,092
Management Expenses		49,431,922	54,890,237
Agency Commission		-	22,466,218
Reserve for unexpired Risks		33,918,382	42,386,019
Total:		106,106,848	143,312,566
Profit before tax		29,192,345	21,309,709
Provision for taxation	5.00	7,843,202	4,063,914
Net Profit After tax		21,349,143	17,245,795
less: Reserve for exceptional losses		8,277,139	10,472,606
Net Profit After tax & reserve		13,072,004	6,773,190
Earning Per Share (EPS)	2.00	0.49	0.39


Chairman


Director


Chief Executive Officer


Chief Financial Officer


Company Secretary

Dated: Dhaka . April 30, 2025

Continental Insurance PLC.

Un-Audited statement of Changes in Shareholders Equity

For the 1st Quarter ended on March 31, 2026

Particulars	Share Capital	Share Premium	Reserve for exceptional losses	General Reserve	Share Fluctuation Fund	Reserve for Fair Value Adjustment	Reserve for disposal of building	Retained Earnings	Total
Balance at January 1, 2026	436,855,760	45,375,000	452,878,699	10,000,000	8,288,246	(18,538,973)	30,310,334	29,772,416	994,941,482
Profit after tax								21,349,143	21,349,143
Appropriation made during the quarter			8,277,139			-		(8,277,139)	-
Balance as of March 31, 2026	436,855,760	45,375,000	461,155,838	10,000,000	8,288,246	(18,538,973)	30,310,334	42,844,420	1,016,290,626
Balance as of March 31, 2025	436,855,760	45,375,000	423,351,305	5,000,000	8,288,246	(15,610,067)	30,310,334	38,069,350	971,639,928


Chairman


Director


Chief Executive Officer (Acting)


Chief Financial Officer


Company Secretary

Dated: Dhaka . April 30, 2026

Continental Insurance PLC.
Un-Audited Cash Flow Statement
For the 1st Quarter ended March 31,2026

	Particulars	Notes	As at March 31,2026	As at March 31,2025
A)	Cash Flow from operating Activities:			
	Collection from premium & other income		64,991,620	122,740,828
	Less: Management expenses, Claim & other		73,529,331	119,556,119
	Net Cash Flow from operating Activities		(8,537,711)	3,184,709
B)	Cash Flow from investing Activities:			
	Purchases of Govt. Treasury Bond (GTB)		(1,000,000)	(17,500,000)
	Purchases of Fixed Assets		-	(391,666)
	Net cash used in Investing Activities		(1,000,000)	(17,891,666)
C)	Cash Flow from financing Activities:			
	Dividend paid		-	-
	Net Cash Flow from financing Activities		-	-
D)	Net Cash increase/Decrease (A+B+C)		(9,537,711)	(14,706,957)
	Opening cash & bank balance		424,573,341	426,519,054
	Closing cash & bank balance		415,035,630	411,812,097
	Net Operating Cash Flow Per Share (NOCPS)	4.00	-0.20	0.07


Chairman


Director


Chief Executive Officer


Chief Financial Officer


Company Secretary

Dated: Dhaka . April 30, 2026

Continental Insurance PLC.

Advanced Noorani Tower: 01 ,Mohakhali C/A, Dhaka-1212.

Page 1 of 2

Notes to the Accounts for the 1st Quarter ended 31 March, 2026

1.00 Basis of Preparation:

The quarterly Financial Statement has been prepared in accordance with International Accounting Standards (IAS) 34 " Interim Financial Reporting", the company act 1994, the insurance act 2010, Bangladesh Security and Exchange Rules 1987 and other applicable laws & regulations.

2.00 Earnings per Share (EPS):

Earnings per Share has been calculated based on ordinary shareholders outstanding no 43,685,576 as at March 31,2026. EPS of January to March 31,2025 has also been calculated based No. of Shares 43,685,576. Detail calculation is given below;

Particulars	January to March 31,2026	January to March 31,2025
Net profit after taxes	21,349,143	17,245,795
Number of shareholders	43,685,576	43,685,576
Earnings per share-Restated	0.49	0.39

3.00 Net Asset Value Per Share:

Net Asset Value Per Share has been calculated based on ordinary share outstanding no. 43,685,576 as at March 31,2026. Details calculation is given below:

Particulars	As on 31.03.2026	As on 31.03.2025
Paid-up Capital	436,855,760	436,855,760
Share Premium	45,375,000	45,375,000
Reserve & Retained Earnings	534,059,865	489,409,168
Net Asset Value	1,016,290,625	971,639,928
Number of ordinary Outstanding Share	43,685,576	43,685,576
Net Asset Value Per Share	23.26	22.24

4.00 Net Operating Cash flow (NOCF) Per Share

Net Operating Cash Flow per share has been calculated based on ordinary share outstanding no. 43,685,576 as at March 31,2026. Details calculation is given below:

Particulars	January to March 31,2026	January to March 31,2025
Net Operating Cash Flow	(8,537,711)	3,184,709
Number of Outstanding Share (B)	43,685,576	43,685,576
Net Operating Cash flow per Share	(0.20)	0.07

5.00 Provision for Income tax and Effective Tax Rate:

Calculation of Provision for income tax and effective tax rate is given below:

Particulars	January to March 31,2025	January to March 31,2025
Gross Profit	29,192,345	21,309,709
Less: Non Business Income		
Reserve for exceptional losses	8,277,139	10,472,606
Gain from share trade	-	-
Dividend Income	-	-
Total Non business Income	8,277,139	10,472,606
<i>Business Income</i>	20,915,206	10,837,103
Corporate Tax Rate	37.50%	37.50%
Business Income @37.5%	7,843,202	4,063,914
Gain from share trade@10%	-	-
Dividend Income@20%	-	-
Provision for taxation	7,843,202	4,063,914
Effective Tax Rate	26.87%	19.07%

Sanjiv Singh
30/4/24

Chief Financial Officer