

**CENTRAL INSURANCE PLC.**  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**


As at March 31, 2026

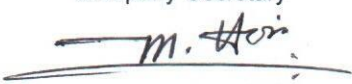
Particulars	Note	Amount in Taka	
		Jan-Mar 2026	Jan-Dec 2025
<b>A. FIXED ASSETS :</b>	2.00	<b>1,923,571,531</b>	<b>1,926,610,102</b>
<b>B. CURRENT ASSETS :</b>			
Stock of Stationery	3.00	713,354	738,056
Insurance Stamp in Hand	4.00	1,016,656	1,112,210
Investment	5.00	262,159,662	258,013,840
Interest, Dividend & Rent Outstanding	6.00	39,084,940	45,387,969
Amount due from other persons or bodies carrying on insurance business	7.00	328,891,286	325,924,680
Sundry Debtors & Advances	8.00	574,319,662	581,509,319
Cash and Cash Equivalents	9.00	734,042,804	697,261,206
<b>Total Current Assets</b>		<b>1,940,228,364</b>	<b>1,909,947,280</b>
<b>C. CURRENT LIABILITIES :</b>			
Sundry Creditors	10.00	733,514,476	731,808,210
Unclaimed Dividend	10.03	3,242,812	3,336,041
Amount due to other persons or bodies carrying on insurance business	11.00	111,735,425	107,982,981
Estimated liability in respect of outstanding claims whether due or intimated	12.00	90,890,326	82,724,874
Balance of Fund & Account	13.00	162,380,180	170,084,999
Deposit Premium	14.00	38,754,662	46,462,600
<b>Total Current Liabilities</b>		<b>1,140,517,881</b>	<b>1,142,399,705</b>
<b>D. NET WORKING CAPITAL (B-C)</b>		<b>799,710,484</b>	<b>767,547,575</b>
<b>E. NET ASSETS (A+D)</b>		<b>2,723,282,015</b>	<b>2,694,157,677</b>
<b>F. FINANCED BY :</b>			
Share Capital	15.00	531,448,230	531,448,230
Share Premium	16.00	56,167,900	56,167,900
General Reserve		29,000,000	29,000,000
Dividend Equalization Fund		57,500,000	57,500,000
Building Fund		15,000,000	15,000,000
Other Reserve or Contingency Account	17.00	1,950,594,785	1,938,579,834
Retained Earnings		83,571,101	66,461,713
<b>Total Shareholders' Equity</b>		<b>2,723,282,015</b>	<b>2,694,157,677</b>
<b>G. Net Assets Value Per Share of Tk. 10 each (With Revaluation)</b>	18.00	<b>51.24</b>	<b>50.69</b>
Net Assets Value Per Share of Tk. 10 each (Without Revaluation)		21.19	20.63

  
**Md. Abul Hasanat**  
Chief Financial Officer

  
**Md. Nakibur Rahman Khan**  
Chief Executive Officer

  
**Abu Sayed Mojumder FCA**  
Independent Director

  
**Md. Noor-Ul-Alam FCS, LL.B**  
Company Secretary

  
**Mohammed Masud Hossain**  
Chairman

**CENTRAL INSURANCE PLC.**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**(UN-AUDITED)**

for the period ended March 31, 2026

Particulars	Note	Amount in Taka	
		Jan-Mar 2026	Jan-Mar 2025
<b>A. INCOME :</b>		<b>125,579,805</b>	<b>141,985,271</b>
Premium Less Re-Insurance	19.00	86,980,822	111,467,189
Re-Insurance Commission		6,645,700	6,386,553
Income from Investment and Other Sources	20.00	24,248,461	29,539,191
Reserve for Unexpired Risks Adjustment		7,704,821	(5,407,663)
<b>B. EXPENDITURE :</b>		<b>92,760,344</b>	<b>112,936,341</b>
Claims less re-insurance		18,146,882	33,820,761
Management Expenses		57,976,416	59,967,417
Agent Commission		16,637,046	19,148,163
<b>C. PROFIT BEFORE TAX (A-B)</b>		<b>32,819,460</b>	<b>29,048,930</b>
<b>D. PROVISION FOR INCOME TAX</b>		<b>7,343,318</b>	<b>6,208,582</b>
Current Tax		6,505,532	4,825,555
Prior years taxes (Short Provision)		550,138	1,146,552
Deferred Tax		287,649	236,475
<b>E. NET PROFIT AFTER TAX (C-D)</b>		<b>25,476,142</b>	<b>22,840,349</b>
<b>F. Earning Per Share (EPS)</b> of Tk. 10 each	21.00	0.48	0.43

  
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**CENTRAL INSURANCE PLC.**

**STATEMENT OF CASH FLOWS (UN-AUDITED)**

for the period ended March 31, 2026

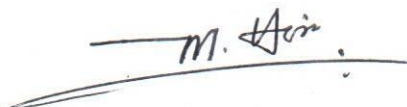
Particulars	Note	Amount in Taka	
		Jan-Mar 2026	Jan-Mar 2025
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Collection from Premium & Other Income		124,525,148	146,310,288
Management Expenses, Commission, Re-insurance & Claims		(77,388,175)	(108,854,866)
Finance Cost		-	(550,334)
Income Tax Paid		(9,280,150)	(13,989,300)
<b>Net Cash Flows from Operating Activities</b>	<b>22.00</b>	<b>37,856,823</b>	<b>22,915,788</b>
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of Fixed Assets		(981,996)	(1,301,360)
<b>Net Cash Flows from Investing Activities</b>		<b>(981,996)</b>	<b>(1,301,360)</b>
<b>C. CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Secured Overdraft		-	(13,999,666)
Dividend Paid		(93,229)	(540)
<b>Net Cash Flows from Financing Activities</b>		<b>(93,229)</b>	<b>(14,000,206)</b>
<b>D. NET CASH INFLOWS/(OUTFLOWS) FOR THE PERIOD (A+B+C)</b>		<b>36,781,598</b>	<b>7,614,222</b>
Opening Cash and Bank Balances		697,261,206	740,724,042
<b>CLOSING CASH AND BANK BALANCES</b>		<b>734,042,804</b>	<b>748,338,264</b>
<b>E. Net Operating Cash Flow Per Share (NOCFPS)</b>		<b>0.71</b>	<b>0.43</b>

  
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# CENTRAL INSURANCE PLC.

## STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

for the period ended March 31, 2026

Particulars	Share Capital	Share Premium	Reserve for exceptional losses	General Reserve	Reserve for Fair Value of Shares	Dividend Equalization Fund	Building Fund	Fixed Assets Revaluation Reserve	Retained Earnings	Total
Balance as on 01-01-2026	531,448,230	56,167,900	492,942,875	29,000,000	(62,939,870)	57,500,000	15,000,000	1,508,576,829	66,461,713	2,694,157,677
Net Profit (after taxation)	-	-							25,476,140	25,476,140
Transfer to reserve for exceptional losses	-	-	8,698,082						(8,698,082)	-
Addition during the Period					3,523,950					3,523,950
Deferred Tax for Revaluation Reserve									124,249	124,249
Adjustment for Depreciation on Revalued Assets								(207,081)	207,081	-
<b>Balance as on 31-03-2026</b>	<b>531,448,230</b>	<b>56,167,900</b>	<b>501,640,957</b>	<b>29,000,000</b>	<b>(59,415,920)</b>	<b>57,500,000</b>	<b>15,000,000</b>	<b>1,508,369,748</b>	<b>83,571,101</b>	<b>2,723,282,015</b>

for the period ended March 31, 2025

Particulars	Share Capital	Share Premium	Reserve for exceptional losses	General Reserve	Reserve for Fair Value of Shares	Dividend Equalization Fund	Building Fund	Fixed Assets Revaluation Reserve	Retained Earnings	Total
Balance as on 01-01-2025	531,448,230	56,167,900	455,532,872	29,000,000	(54,396,182)	57,500,000	15,000,000	1,509,776,080	66,255,152	2,666,284,052
Net Profit (after taxation)	-	-							22,840,349	22,840,349
Transfer to reserve for exceptional losses	-	-	11,146,719						(11,146,719)	-
Addition during the Period					(4,015,950)					(4,015,950)
Deferred Tax for Revaluation Reserve									179,888	179,888
Adjustment for Depreciation on Revalued Assets								(299,813)	299,813	-
<b>Balance as on 31-03-2025</b>	<b>531,448,230</b>	<b>56,167,900</b>	<b>466,679,591</b>	<b>29,000,000</b>	<b>(58,412,132)</b>	<b>57,500,000</b>	<b>15,000,000</b>	<b>1,509,476,268</b>	<b>78,428,482</b>	<b>2,685,288,338</b>

  
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**CENTRAL INSURANCE PLC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED March 31, 2026**

**1.00 BASIS OF PRESENTATION OF FINANCIAL STATEMENTS AND SIGNIFICANT ACCOUNTING POLICES:**

**1.01 NOTES GENERAL**

**1.01.01 Background**

The Central Insurance PLC. was incorporated as a Public Limited Company on 12th November, 1987 under the Companies Act, 1913 and obtained the certificate of commencement of business on 10th December, 1987. The company obtained the registration from the Chief Controller of Insurance, Government of Bangladesh on 30th November, 1987 concurrently. Being registered with the Insurance Development & Regulatory Authority (IDRA) under the Insurance Act, in 2010 the company has been providing non-life insurance services as per the Insurance Act, 2010 and the directives issued by the IDRA from time to time.

The Company was listed with Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC. as a publicly traded company in the year 1995.

**1.01.02 Address of Registered office and place of business of the company**

The registered office of the company is located at Central Insurance Bhaban (3rd & 4th Floor), 7-8, Motijheel C/A, Dhaka-1000, Bangladesh. The business operations of the Company are being carried out through its 38 branches located in all over Bangladesh through which company's business operations are being carried out.

The Company has formed another subsidiary company viz; Central Insurance Investment Ltd. with a view to carrying out business activity of Merchant Bank, but the permission for operating business as Merchant Bank not yet obtained.

**1.02 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER RELATED POLICY INFORMATION**

**1.02.01 Basis of preparation of Financial Statements**

The financial statements have been prepared on going concern and accrual basis under the historical cost convention. The preparation and presentation of the financial statements and the disclosure of information have been made in accordance with the insurance Act 1938 (as amended in 2010), the Insurance Rules 1958 and in conformity with International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 1987, the listing rules of Dhaka Stock Exchange Limited and Chittagong Exchange Limited and other applicable laws and regulations in Bangladesh.

Balance sheet (statement of financial position) has been prepared in accordance with the regulations as contained in part-I of the first schedule of the Insurance Act 1938 and as per Form "A" as set forth in Part-II of that schedule. Profit and loss account (statement of profit or loss and other comprehensive income) and Profit and loss appropriation account has been prepared in accordance with the regulations contained in part-I of the second schedule and as per Form "B" & "C" as set forth in part-II of that schedule respectively of the Insurance Act, 1938. Revenue accounts of each class of general insurance business has been prepared in accordance with the regulations as contained in part-I of the third schedule and as per form "F" as set forth in Part-II or that Schedule of the Insurance Act, 1938. The classified summary of the assets has been prepared in accordance with Form "AA" as set forth in Part-II of the first schedule of the Insurance Act 1938. The cash Flow Statement has been included as per requirements of the Securities and Exchange Commission's Rules 1987 as well as guidelines of IAS-7

**1.02.02 Management's Responsibility**

The management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), the Companies Act 1994, the Insurance Act 2010, the Insurance rules 1958, the Securities and Exchange Rules 2020 and other applicable laws and regulations for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

**1.02.03 Director's Responsibility**

The Board of Directors is also responsible for the preparation and fair presentation of financial statements under section 183 of the Companies Act 1994, the Bangladesh Securities and Exchange Rules 2020, Listing Regulations of Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd .

**1.02.04 Basis of presentation**

The balance sheet has been prepared in accordance with regulations as contained in Part -I of the First Schedule and as per Form "A" as set forth in Part-II of that schedule. Revenue Account of each class of non-life insurance business has been prepared in accordance with the regulations as contained in Part -I of the Third Schedule as per Form 'F' as set forth in Part-II of that schedule of the Insurance Act, 1938, in absence of such Forms in the Insurance Act of 2010.

### 1.03 METHOD OF PREPARATION

The financial statements have been prepared on mercantile method.

#### 1.03.01 Last year's figures rearranged and adjusted

Previous year's figures have been rearranged wherever considered necessary to conform to the current year's presentation.

#### 1.03.02 Functional and presentational currency

These financial statements has been prepared in Bangladesh Taka which is company's functional currency. All information presented in Taka has been rounded off to the nearest Taka (BDT).

#### 1.03.03 Reporting period

Financial statements of the company consistently cover three month from 1st January 2026 to 31st March, 2026.

#### 1.03.04 Going Concern Status (IAS # 1)

The Company has adequate resources to continue in the operation for the foreseeable future. For this reason, the Directors continue to adopt going concern basis in preparing the financial statements. The current credit facilities and adequate resources for providing sufficient funds to meet the present requirements of its existing business and operations.

#### 1.03.05 Branch Accounting

The company has 38 branches under its umbrella without having any overseas branch up to the period ended March 31, 2026. The accounts of the branches are maintained at the Head Office level. Only petty cash books are maintained at the branch level for meeting day to day cash expenses.

#### 1.03.06 Segment Reporting (IFRS # 10)

A business segment is a distinguishable component of the company that is engaged in providing services that are subject to risks and returns and are different from those of other business segments. The company accounts for segment reporting of operating result of each segment. The company has four primary business segments for reporting purposes namely Fire, Marine, Motor and Miscellaneous.

#### 1.03.07 Interim Financial Reporting

In accordance with International Accounting Standard (IAS-34), interim financial reporting, publicly traded entities are encouraged to provide interim financial reports that confirm to the recognition, measurement and disclosure principles set out in this standard. Timely and reliable interim financial reporting improves the ability of investors, creditors and others to understand an entity's capacity to generate earnings and cash flows and its financial condition and liquidity. The company applies the same accounting policies in its interim financial statement as are applied in its annual financial statements.

### 1.04 SIGNIFICANT ACCOUNTING POLICIES

#### 1.04.01 Investment:

- i. Investment in FDR's are shown at cost price and Investment in shares at market price.
- ii. Interest on FDR's are recognised on accrual basis, interest on STD/SND account and other income are recognised as and when amount is credited to company's account.
- iii. Investment in Bangladesh Government Treasury Bond (BGTB) is accounted for at amortized cost being the instruments is held to maturity as per paragraph 4.1.1 and 4.1.2 of IFRS 9 Financial Instruments.
- iv. Dividend income on Investment in shares is accounted for in the period of receipt of such dividend.
- v. Gain/Loss on sale of shares is accounted for on actual realization basis.

#### 1.04.02 Property, Plant & Equipments

All fixed assets are stated at cost less accumulated depreciation as per IAS-16 "Property, Plant & Equipments". The cost of acquisition of an asset comprises of purchase price and directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

Property, Plant and Equipment are depreciated following the reducing balance method on the basis of economic life expectancy of the assets in accordance with IAS-16. Depreciation on addition of fixed assets has been charged when it is available for use.

Land, Building and Floor Space stated at revalued value during the period [Note 2.01] and no depreciation has been charged on the value of land. The property, plant & equipments are depreciated at the following rates :

Items	Rate %	Items	Rate %
a) Furniture and fixtures	10%	g) Sign Board	25%
b) Office Equipment	15%	h) Electrical Equipments	15%
c) Office Decoration	10%	i) Computer & Software	25%
d) Air Conditioner	15%	j) Building	2.5%
e) Motor Vehicles	20%	k) Floor Space	2.5%
f) Telephone Installation	20%		

#### **1.04.03 De-recognition**

An item of property, plant and equipment is de-recognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset is included in the statement of profit or loss and other comprehensive income in the period the asset is de-recognized.

#### **1.04.04 Revaluation Reserve**

The Revaluation surplus is transferred to revaluation reserve after restating the asset at the revalued amount. Any revaluation loss is directly recognized in the Statement of Comprehensive Income but any revaluation loss arising from an asset which has been previously recognized in the revaluation reserve is debited to the extent of any credit balance existing in the revaluation reserve in respect of that asset. The excess depreciation, if any, of revalued asset, difference between depreciation at revalued amount and depreciation on original cost of that asset, is transferred, after making appropriate adjustment of deferred tax from revaluation reserve to retained earnings. No dividend is payable out of any revaluation surplus.

#### **1.04.05 Investment Property ( IAS # 40)**

During the period the management of CICL has separated the Investment Property from property, plant and equipment which is held for long-term as lease rental. The entity chooses the Cost Model in measuring investment property. The cost of acquisition of an asset comprises of purchase price and directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

The Investment Property are depreciated following the reducing balance method on the basis of economic life expectancy of the assets in accordance IAS-16.

#### **1.04.06 Impairment of Assets**

All assets of the company shown in financial statement that are within the scope of IAS-36, are in physical existence and valued on more than their recoverable amount following international accounting standards adopted by ICAB, disclosures with regards to "Impairment of Assets" as per IAS-36 have not been considered necessary.

#### **1.04.07 Provision for Income Taxes (IAS # 12)**

The Company has made the income tax provision on the basis of IAS-12 "Income Taxes", Income Tax Act 2023 as amended from time to time and Finance Act 2025.

#### **1.04.08 Employee's Benefit Plan:**

The Company operates a provident fund, recognized by the Income Tax Authorities, Confirm employees of the Company are eligible for the said provident fund. Employees of the Company will contribute ten percent of their basic salary and the employer will make a matching contribution. The provident fund is wholly administered by a Board of Trustees and no part of the fund is included in the assets of the Company.

The Company also introduced gratuity benefit for its permanent employees as per board decision those who has been working since 1st April, 2006 are entitled to get this benefit.

#### **1.04.09 Earning Per Share (EPS)**

The company calculates Earning Per Share (EPS) in accordance with the International Accounting Standards - IAS-33 "Earning Per share" as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

#### **1.04.10 General Reserve Fund**

The company has been maintaining a general reserve fund from the profit to meet future contingencies.

#### **1.04.11 Reserve for Exceptional Losses:**

As per Para 6 of 4th Schedule of Income Tax Act, 2023 to meet the exceptional losses, the company sets aside maximum 10% of the premium income of the period in which it is set aside from the balance of the profit to Reserve for exceptional losses.

#### **1.04.12 Revenue Recognition (IFRS#15)**

Gross underwriting business and Re-insurance thereof as well as claim settled have been recorded separately for each class of business and the net underwriting results thereof have been reflected in the revenue accounts after due consideration of re-insurance ceded, agency commission and expenses of management recognized as well as transfer of reserve of unexpired risk.

Dividend income on investment in shares are recognized when the company is entitled to get dividend from the investee and shown in the statement of profit or loss and other comprehensive income. For stock dividend, the number of related shares of investee increases effecting decrease in average cost of investment.

Interest on FDR is recognized on accrual basis after making provision for income tax deductible at source. Interest on STD account, cash dividend on investment in share and other income are recognized on cash basis.

#### **1.04.13 UNDERWRITING PREMIUM INCOME**

Premium income is recognised on when insurance policies are issued and premium collected. The sum of premium income as appeared in classified revenue accounts is net of the refund made, re-insurance ceded and premium on Public Sector Business (PSB).

#### **1.04.14 Public Sector Business**

As per government decision effective from April 1990, 100% public sector insurance business is being underwritten by Sadharan Bima Corporation (SBC), 50% premium being retained by SBC and the remaining balance is equally distributed among private sector insurance companies. The premium in respect of company's share of Public Sector insurance Business (PSB) is accounted for in the year in which the relevant statement of accounts from Sadharan Bima Corporation is received. The statements of accounts for the period from January 1, 2025 to March 31, 2025 have been received from SBC and the company's share of PSB for the aforesaid has been recognised in this financial statements accordingly. Such method of account for the Public Sector insurance Business (PSB) has been consistently followed.

#### **1.04.15 Re-insurance Ceded and Accepted with Sadharan Bima Corporation**

Necessary adjustment in respect of re-insurance ceded and accepted in Bangladesh has duly been made in respective revenue account as per treaty between the company and Sadharan Bima Corporation (SBC).

#### **1.04.16 Cover Notes Converted Into Policy**

Amounts received against issue of cover note that have not been converted into policy are not recognised as income. The cover notes which were previously issued are converted into insurance policy at the expiry of the date of issue of such cover notes as per circular of the then chief controller of insurance.

#### **1.04.17 Cash & Cash Equivalents :**

Cash comprises of cash in hand and demand deposit and cash equivalents are short term, high liquid investments that are readily convertible to know amount of cash and which are subject to an insignificant risk of changes in value, IAS-1 "Presentation of Financial Statements" also provides that cash equivalents are those which have no restriction in use considering the provision of IAS-7 and IAS-1, cash in hand and bank balance have been considered as cash and cash equivalents.

#### **1.04.18 Deferred Taxes :(IAS# 12)**

Deferred tax is recognised on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the balance sheet liability method. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which such differences can be utilized. Deferred tax liabilities are generally recognized for all taxable temporary differences. Accordingly tax liability is created and provided in the profit & loss appropriation account. Deferred tax calculation are shown in note no. 10.01.

#### **1.04.19 Statement of Cash Flows : (IAS #7)**

Cash flows statement is prepared in accordance with IAS-7 "Statement of Cash Flows" and the cash flow from operating activities has been presented under direct method as prescribed by the Securities and Exchanges Rules - 2020. Cash flow statement is broken down into operating activities, investing activities and financing activities.

#### 1.04.20 Workers' Profit Participation and Welfare Fund:

As per the Bangladesh Labour Act, 2006 an employer is required to pay 5% of its net profit to the (1) Worker Participation Fund (2) Worker Welfare Fund and (3) Labour Trust Foundation Fund for further appropriate disbursement to the beneficiaries as defined under the Act. There is significant ambiguity around the inclusion of Bank, Financial Institutions and Insurance Companies within the scope of chapter XV: Workers Profit Participation Fund (WPPF) under the Labour Act 2006 as amendment in 2013. As such the bank and financial institution Division, Ministry of Finance Government of the People Republic of Bangladesh vide its letter dated February 14, 2017 requested the Ministry of Labour and Employment not to apply chapter XV: Workers' Profit Participation Fund (WPPF) under the Labour act 2006 as amendment is 2013 for bank and financial institution which was endorsed by the Bangladesh Insurance Association to all insurance companies operating in Bangladesh. On the basis of the facts as started above the management of the company believes that the possibility of a legal obligation to pay for Workers' Profit Participation Fund is bleak at the present stage. Therefore, in consistent with the widely accepted industry practice no provision for workers participation fund has been made by the company in the reporting period for the WPPF.

However when it will be imposed for the non-life insurance company we shall implement the WPPF fund.

	<u>Jan-Mar 2026</u>	<u>Jan-Dec 2025</u>
<b>2.00 FIXED ASSETS :</b>		
<b>2.01 Land and Building:</b>		
<b>At Cost :</b>		
Land at 7-8 Motijheel	101,664,025	101,664,025
Land at Kawran Bazar Area	9,912,000	9,912,000
Building 7-8 Motijheel	4,254,978	4,281,739
Building KB Bhaban	94,128,068	94,720,068
Floor Space at Agrabad	32,124,071	32,326,109
<b>Sub total</b>	<b>242,083,142</b>	<b>242,903,941</b>
<b>At Revaluation :</b>		
Land at 7-8 Motijheel	1,349,226,638	1,349,226,638
Land at Kawran Bazar Area	173,488,000	173,488,000
Building 7-8 Motijheel	59,867,733	60,244,260
Building KB Bhaban	13,724,577	13,810,895
Floor Space at Agrabad	773,224	778,087
<b>Sub total</b>	<b>1,597,080,172</b>	<b>1,597,547,880</b>
<b>Total of Land and Building :</b>		
Land at 7-8 Motijheel	1,450,890,663	1,450,890,663
Land at Kawran Bazar Area	183,400,000	183,400,000
Building 7-8 Motijheel	64,122,711	64,525,999
Building KB Bhaban	107,852,645	108,530,963
Floor Space at Agrabad	32,897,295	33,104,196
<b>Sub total</b>	<b>1,839,163,314</b>	<b>1,840,451,821</b>
<b>2.02 Other Fixed Assets</b>	<b>84,408,217</b>	<b>86,158,281</b>
<b>Grand total</b>	<b>1,923,571,531</b>	<b>1,926,610,102</b>

The above noted Land, Building and Floor Spaces has been classified under IAS-16 and IAS-40 which has been shown in Schedule-A & B respectively also noted that the above value represents the revalued amount of Land, Building and Floor Space at the financial statement date. Fames & R, Chartered Accountants, an independent valuer revalued the Land, Building and Floor Space during the year 2020 and the revaluation report is approved by the Board of Directors on its 231st meeting held on 15-11-2021. The revalued amount of the assets will be in effect as at 31-12-2021 and also the revalued amount transferred to Revaluation Reserve.

Building 7-8 Motijheel : The Building is situated five (5) storied first class constructed building at 7-8 Motijheel C/A, Dhaka-1000 as the name of building "Central Insurance Bhaban-1"

Building KB Bhaban : The Building is situated seven (7) storied first class construction building at plot no. 31, Ward no. 26, Bir Uttam C.R. Datta Road, Bipanon C/A, Bangla Motor, Shahabag, Dhaka as the name of building " Central Insurance Bhaban".

Floor Spaces : The Floor Space in CDA Agrabad C/A, name of the building "Atlas Rangs Plaza", 2529 sft of East side of 7th floor.

#### 3.00 STOCK OF STATIONERY :

713,354

738,056

The stock of stationery was valued at cost price or net realizable value whichever is lower.

<b>4.00 INSURANCE STAMP IN HAND :</b>	<b>1,016,656</b>	<b>1,112,210</b>
This represents unused insurance stamp in hand at the end of the period and was valued at cost price.		
<b>5.00 INVESTMENT:</b>		
Bangladesh Government Treasury Bond	115,739,576	115,739,576
Investment in Share (Note-5.01)	46,420,386	42,274,564
Investment in Central Insurance Investment Ltd.	99,999,700	99,999,700
	<b>262,159,662</b>	<b>258,013,840</b>
Value of share has been shown at market price which is less than Tk. 69,901,083 of cost price as on 31.03.2026 shown in annexure-1.		
<b>5.01 Provision for Fair Value of Shares :</b>		
Fair (Market) value of Shares	46,420,386	42,274,564
Less: Cost price of listed companies shares	116,321,469	116,321,469
Fair value reserve	(69,901,083)	(74,046,906)
Deferred tax	10,485,162	11,107,036
	<b>(59,415,921)</b>	<b>(62,939,870)</b>
<b>6.00 INTEREST, DIVIDEND &amp; RENT OUTSTANDING:</b>		
Fixed Deposit Receipt (FDR)	36,242,907	41,099,023
Bangladesh Government Treasury Bond	2,842,033	4,288,946
	<b>39,084,940</b>	<b>45,387,969</b>
<b>7.00 AMOUNT DUE FROM OTHER PERSONS OR BODIES CARRYING ON INSURANCE BUSINESS:</b>		
Sadharan Bima Corporation	326,183,197	323,216,591
Other Insurance Companies of Bangladesh	2,708,089	2,708,089
	<b>328,891,286</b>	<b>325,924,680</b>
<b>8.00 SUNDRY DEBTORS :</b>		
Advance Against Salary	970,776	1,143,000
Advance Against Office Rent	3,284,661	2,985,044
Advance Income Tax	472,744,524	464,072,111
Advance Against Car on HP	975,705	1,029,247
Advance Against Motor Cycle on HP	410,682	428,673
Advance Income Tax Against House Rent	18,811,915	18,204,179
Advance Against CIC Investment	796,850	796,850
Agent Balance	16,637,046	33,274,092
Bank Guarantee	57,130,228	57,130,228
Rent Receivables from Properties	2,337,100	2,225,720
Security Deposit	220,175	220,175
	<b>574,319,662</b>	<b>581,509,319</b>
The above debts are considered good for realization / adjustment.		
<b>9.00 CASH AND CASH EQUIVALENTS</b>		
<b>A) Cash at Bank</b>		
Short Term Deposit	50,607,357	38,334,977
Current Deposit	3,988,148	(2,012,483)
Fixed Deposit Receipt	679,388,542	660,888,542
	<b>733,984,047</b>	<b>697,211,036</b>
<b>B) Cash in hand</b>	58,757	50,170
	<b>734,042,804</b>	<b>697,261,206</b>
<b>10.00 SUNDRY CREDITORS :</b>		
Provision for Income Tax	518,497,242	511,441,572
Advance Rent Receive	4,308,865	4,308,865
Provision for Audit Fee	327,000	327,000
Income Tax Deduction at source	4,253,755	5,000,991
VAT deducted at source	2,647,726	2,577,100
Deferred Tax (Note no.10.01)	89,239,220	88,453,947
Loan from Central Insurance Investment Ltd.	99,245,000	99,245,000

Security Deposit (Printing)	25,000	25,000
Provident Fund (Employees Cont.)	492,679	728,952
Advance Against PF Loan	347,303	560,033
VAT Payable on Premium	727,556	4,264,365
Lease Liability/Rental Lease Obligation (Note no.10.02)	772,779	845,988
Provision for Provided Fund and PF Loan	-	1,456,746
Provision for Gratuity	12,630,351	12,572,651
	<u>733,514,476</u>	<u>731,808,210</u>

**10.01 DEFERRED TAX :**

**A. Fixed Assets:**

Carrying Amount	214,475,866	216,961,044
Tax Base	172,505,319	175,827,736
Taxable/(Deductible) Temporary Difference	<u>41,970,547</u>	<u>41,133,308</u>

**B. Right-of-use-Assets:**

Carrying Amount	439,468	525,153
Tax Base	772,779	845,988
Taxable/(Deductible) Temporary Difference	<u>(333,311)</u>	<u>(320,835)</u>

**C. Gratuity Provision:**

Carrying Amount	12,630,351	12,572,651
Tax Base	-	-
Taxable/(Deductible) Temporary Difference	<u>(12,630,351)</u>	<u>(12,572,651)</u>

**Net Taxable/(Deductible) Temporary Difference (A+B+C)**

	<u>29,006,885</u>	<u>28,239,822</u>
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Applicable tax rate	37.50%	37.50%
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<b>Deferred Tax Liability/(Assets) :</b>	<u>10,877,582</u>	<u>10,589,933</u>
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Add : Deferred Tax for Revaluation Reserve and Fair Value of Shares	<u>78,361,639</u>	<u>77,864,014</u>
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	<u>89,239,221</u>	<u>88,453,947</u>
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**10.02 Lease Liability/Rental Lease Obligation :**

IFRS-16 becomes applicable from 1st January 2019 as adopted by ICAB. However, management of the Company has decided to adopt the standard during the accounting year 2021. Previously, the Company used to charge the consideration paid in its books as rent expenses. IFRS 16 introduced a single, on balance sheet accounting model for leases. As a result, the Company, as a lease, has recognized the right- of- use- assets representing its right to use underlying assets and lease liabilities representing its obligation to make lease payments. The company applied IFRS 16 from 01 January 2021 for new lease agreement.

**10.03 Unclaimed Dividend :**

	<u>3,242,812</u>	<u>3,336,041</u>
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Capital Market Stabilization Fund (CMSF) : Undistributed or unclaimed or unseparated cash dividend or non - refunded public subscription money transferred to the Capital Market Stabilization Fund (CMSF) rule 2021 in pursuance of these rules or as per direction of the notification -BSEC/CMRRCD/2021-391/20/Admin/121, dated 01-06-2021. The CICL has already been transferred of Tk.3,745,104 to CMSF as unclaimed dividend .

**11.00 AMOUNT DUE TO OTHER PERSONS OR BODIES CARRYING ON INSURANCE BUSINESS :**

Sadharan Bima Corporation	110,743,844	106,991,400
Other Insurance Companies of Bangladesh	991,581	991,581
	<u>111,735,425</u>	<u>107,982,981</u>

**12.00 ESTIMATED LIABILITY IN RESPECT OF OUTSTANDING CLAIMS AT THE END OF THE PERIOD WHETHER DUE OR INTIMATED :**

Fire Insurance	42,549,203	38,435,819
Marine Insurance	43,931,231	38,815,189
Motor Insurance	3,379,175	4,527,866
Miscellaneous Insurance	1,030,717	946,000
	<u>90,890,326</u>	<u>82,724,874</u>

**13.00 BALANCE OF FUND & ACCOUNT:**

Fire Revenue Account	97,657,355	101,359,602
Marine Revenue Account	45,231,277	46,486,581
Motor Revenue Account	8,048,538	7,486,478
Miscellaneous Revenue Account	11,443,009	14,752,338
	<u>162,380,180</u>	<u>170,084,999</u>

**14.00 DEPOSIT PREMIUM :**

	<u>38,754,662</u>	<u>46,462,600</u>
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The above balance represents the premium and stamp duty received against cover-notes for which policies have not yet been issued.

**15.00 SHARE CAPITAL :**

Authorized Shares Capital	<u>1,000,000,000</u>	<u>1,000,000,000</u>
100,000,000 Ordinary Shares of Tk. 10 each.		
Issued, Subscribed & Paid-up Capital	<u>531,448,230</u>	<u>531,448,230</u>
53,144,823 ordinary shares of Tk.10 each		

The Category wise shareholding position as on March, 2026 are noted below :

Category of Shareholders	No. of Shares	% of Holdings	Amount Tk.
1. Sponsors & Directors (Group -A)	20,901,441	39.33	209,014,410
2. Institutions (Group -B)	7,611,021	14.32	76,110,210
3. General Public (Group-B)	24,632,361	46.35	246,323,610
	<u>53,144,823</u>	<u>100.00</u>	<u>531,448,230</u>

This shares are listed with both DSE and CSE.

**16.00 SHARE PREMIUM :**

	<u>56,167,900</u>	<u>56,167,900</u>
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11,233,580 Ordinary shares of Tk.5 each

**17.00 RESERVE OR CONTINGENCY ACCOUNT:**

Reserve for Exceptional Losses (Note no.1.04.11)	501,640,957	492,942,875
Reserve for Fair Value of Shares	(59,415,920)	(62,939,870)
Revaluation Reserve (Note no.17.01)	1,508,369,748	1,508,576,829
	<u>1,950,594,785</u>	<u>1,938,579,834</u>

**17.01 Revaluation Reserve:**

Total Revalued Amount	1,609,824,409	1,609,824,409
Less: Deferred Tax for Revaluation Reserve	91,837,609	91,961,858
Less: Revaluation Reserve Transferred to Retained Earnings	9,617,052	9,285,722
	<u>1,508,369,748</u>	<u>1,508,576,829</u>

**18.00 NET ASSETS VALUE (NAV) :****NAV With Revaluation :**

a) Total Assets	3,863,799,896	3,836,557,382
b) Current Liabilities	1,140,517,881	1,142,399,705
c) Net Assets Value ( a -b )	<u>2,723,282,015</u>	<u>2,694,157,677</u>
d) Weighted Avarage Number of Ordinary shares	53,144,823	53,144,823
e) Net Assets Value (NAV) Per Share ( c / d )	<u>51.24</u>	<u>50.69</u>

**NAV Without Revaluation :**

a) Total Assets	2,266,719,724	2,239,009,502
b) Current Liabilities	1,140,517,881	1,142,399,705
c) Net Assets Value ( a -b )	<u>1,126,201,843</u>	<u>1,096,609,797</u>
d) Weighted Avarage Number of Ordinary shares	53,144,823	53,144,823
e) Net Assets Value (NAV) Per Share ( c / d )	<u>21.19</u>	<u>20.63</u>

Jan-Mar 2026

Jan-Mar 2025

**19.00 PREMIUM LESS RE-INSURANCE :****Premium Income :**

Fire	73,687,252	77,985,451
Marine	38,342,589	37,880,468
Motor	7,034,198	5,340,188
Misc.	12,156,467	29,839,933
	<u>131,220,507</u>	<u>151,046,040</u>

**Re-Insurance Premium Ceded**

Fire	19,593,119	15,415,140
Marine	12,486,985	12,366,778
Motor	950,000	975,000
Misc.	11,209,580	10,821,933
	<u>44,239,684</u>	<u>39,578,851</u>

**Premium Less Re-insurance :**

Fire	54,094,133	62,570,311
Marine	25,855,604	25,513,689
Motor	6,084,198	4,365,188
Misc.	946,888	19,018,001
	<u>86,980,822</u>	<u>111,467,189</u>

This represents premium income from Direct Business and Government Business.

**20.00 INCOME FROM INVESTMENT AND OTHER SOURCES :**

Interest Received and Accrued	13,465,874	20,886,929
Dividend Income	1,328,878	1,142,362
Rental Income from Properties	9,453,709	7,509,900
	<u>24,248,461</u>	<u>29,539,191</u>

**21.00 EARNING PER SHARE (EPS) :**

a) Earnings attributable to ordinary share holders (Net profit after taxation)	25,476,140	22,840,349
b) Weighted Average Number of Ordinary shares outstanding	53,144,823	53,144,823
c) Earnings Per Share (EPS) (a/b)	<u>0.48</u>	<u>0.43</u>

**22.00 RECONCILIATION OF CASH FLOWS (OPERATING ACTIVITIES)**

Net Profit/(Loss) before Income Tax	32,819,458	29,048,930
Add: Non Cash and Non Operating Expenses and Income	(20,227,894)	(25,560,354)
Add : (Increase)/Decrease in current assets	9,720,363	(39,069,081)
Add : Increase/(Decrease) in current liabilities	24,825,046	72,485,593
Add : Income tax paid	(9,280,150)	(13,989,300)
<b>Net cash flows from operating activities</b>	<u>37,856,823</u>	<u>22,915,788</u>

**22.01 NET OPERATING CASH FLOW PER SHARE (NOCFPS) :**

a) Cash flow from operating activities	37,856,823	22,915,788
b) Weighted Average Number of Ordinary shares	53,144,823	53,144,823
c) Net Operating Cash Flow Per Share (NOCFPS) ( a / b )	<u>0.71</u>	<u>0.43</u>

**23.00 CLAIMS AGAINST COMPANY NOT ACKNOWLEDGED AS DEBT :**

There was no claim against Company, which is not acknowledged as debt other than normal course of business.

**24.00 CONTINGENT LIABILITIES:**

There was no contingent liabilities other than normal course of business.

**25.00 CREDIT FACILITIES**

There was no credit facility available to the Company under any contract and availed of as on March 31, 2026 other than secured overdraft in the ordinary course of business.

26.00 There was no capital expenditure commitment as at March 31, 2026.

27.00 There were 360 numbers of employees.

28.00 There was no bank guarantee issued by the company on behalf of their directors.

29.00 No expenses were paid as royalty and salary to technical experts etc.

30.00 During the period the company has been not entered into any agreement with the third party

31.00 No remuneration was given to the directors except meeting fees.

**32.00 Internal Control :**

The following steps have been taken for implementation of an effective internal control procedure of the Company:

i) A strong internal control and compliance division has been formed with a view to establish a well designated system of internal control.

ii) Regular review of internal audit reports with view to implement the suggestion of internal auditors in respect if internal control technique.

iii) To establish an effective management system that includes planning, organizing and supervising culture in branches of the company as well as at head office.

**33.00 Credit Rating Report :**

National Credit Ratings Ltd. has assigned Long Term Entity Rating 'AAA' (pronounced as Triple A) indicates Strongest Credit Quality, Short Term Entity Rating "ST-1" indicates Strongest Ability to Meet Short Term Financial Commitments and Outlook "Stable" indicates that rating may remain unchanged as existing fundamentals may remain unchanged in near future entity rating to the Company. Ratings are based on Audited Financial Statements for the year ended December 31, 2024.

**34.00 Related Party Transactions (IAS # 24) :**

The Company has centered into transactions with other entities in normal course of business that fall within the definition of related party as per International Accounting Standard-24 "Related Party Disclosure". The items of related party transaction are not significantly different from those that could have been obtained from their parties. The significant related party transactions are as follows :

Name of the related party	Relationship	Nature of Transaction	Opening Balance	Transaction during the period		Closing Balance
				Debit	Credit	
Central Insurance Investment Ltd.	Subsidiaries	Intercompany	99,245,000	-	-	99,245,000
Madina Group	Common Director	Insurance Premium	-	33,268	33,268	
T.K Group	Common Director	Insurance Premium	-	1,019,894	1,019,894	
A.S Trading Co.	Common Director	Insurance Premium	-	753,373	753,373	
Royal Group	Common Director	Insurance Premium	-	2,161,955	2,161,955	

**35.00 Events after the Reporting Period (IAS # 10) :**

35.01 The Board of Directors in its meeting held on April 28, 2026 approved this Financial Statements and authorised the same for public issue.

35.02 There was no event occurred after financial statement date, which might effect financial position of the company as on financial statement date.

**Schedule of Fixed Assets as on March 31, 2026**

**Schedule -A**

**A) Plant, Office Equipments & Other Fixed Assets :**

SI #	Particulars	Cost			Rate of Dep	Depreciation			Written Down Value as on 31-03-26
		As on 01-01-26	Addition during the Period	Total as on 31-03-26		As on 01-01-26	Charge during the period	Total as on 31-03-26	
1	Furniture & Fixture	14,377,775	-	14,377,775	10%	10,170,425	105,184	10,275,609	4,102,166
2	Office Decoration	107,567,446	173,308	107,740,754	10%	48,796,392	1,470,034	50,266,426	57,474,328
3	Office Equipment	10,382,655	-	10,382,655	15%	9,421,945	36,027	9,457,972	924,683
4	Electrical Equipment	10,113,006	162,951	10,275,957	15%	6,527,962	136,869	6,664,831	3,611,126
5	Motor Vehicle	47,789,366	358,648	48,148,014	20%	38,731,139	462,975	39,194,114	8,953,900
6	Telephone Installation	3,527,231	-	3,527,231	20%	3,220,436	15,340	3,235,776	291,455
7	Air Cooler	15,229,868	82,789	15,312,657	15%	9,732,999	207,675	9,940,674	5,371,983
8	Computer & Software	12,339,783	204,300	12,544,083	25%	9,343,635	196,587	9,540,222	3,003,861
9	Sign Board	1,346,529	-	1,346,529	25%	1,095,599	15,683	1,111,282	235,247
10	Right of use Assets	5,300,283	-	5,300,283		4,775,130	85,685	4,860,815	439,468
	<b>Total</b>	<b>227,973,942</b>	<b>981,996</b>	<b>228,955,938</b>		<b>141,815,661</b>	<b>2,732,060</b>	<b>144,547,721</b>	<b>84,408,217</b>

**B) Properties :**

**B.1) At Cost :**

1	Building at 7-8 Motijheel	1,718,373		1,718,373	2.5%	222,824	9,347	232,171	1,486,202
2	Floor Space at Agrabad	38,533,290		38,533,290	2.5%	6,207,181	202,038	6,409,219	32,124,071
3	Land at 7-8 Motijheel	40,094,482	-	40,094,482		-		-	40,094,482
	<b>Total</b>	<b>80,346,145</b>	<b>-</b>	<b>80,346,145</b>		<b>6,430,005</b>	<b>211,385</b>	<b>6,641,390</b>	<b>73,704,755</b>

**B.2) At Revaluation :**

1	Building at 7-8 Motijheel	24,494,495		24,494,495	2.5%	3,452,050	131,515	3,583,566	20,910,929
2	Floor Space at Agrabad	905,734		905,734	2.5%	127,647	4,863	132,510	773,224
3	Land at 7-8 Motijheel	471,265,254		471,265,254		-			471,265,254
	<b>Total</b>	<b>496,665,483</b>	<b>-</b>	<b>496,665,483</b>		<b>3,579,697</b>	<b>136,378</b>	<b>3,716,076</b>	<b>492,949,407</b>
	<b>Total (A+B)</b>	<b>804,985,571</b>	<b>981,996</b>	<b>805,967,567</b>	<b>-</b>	<b>151,825,363</b>	<b>3,079,824</b>	<b>154,905,187</b>	<b>651,062,380</b>

**Schedule -B**

**Investment Properties :**

**A) At Cost :**

SI #	Particulars	Cost			Rate of Dep	Depreciation			Written Down Value as on 31-03-26
		As on 01-01-26	Addition During the period	Total as on 31-03-26		As on 01-01-26	Charge During the period	Total as on 31-03-26	
1	Building at 7-8 Motijheel	3,201,309		3,201,309	2.5%	415,119	17,414	432,533	2,768,776
2	Building at Kawranbazar	112,769,188		112,769,188	2.5%	18,049,120	592,000	18,641,120	94,128,068
3	Land at 7-8 Motijheel	61,569,543		61,569,543					61,569,543
4	Land at Kawranbazar	9,912,000		9,912,000					9,912,000
	<b>Total</b>	<b>187,452,040</b>	<b>-</b>	<b>187,452,040</b>		<b>18,464,239</b>	<b>609,414</b>	<b>19,073,653</b>	<b>168,378,387</b>

**B) At Revaluation :**

1	Building at 7-8 Motijheel	45,632,944		45,632,944	2.5%	6,431,129	245,012	6,676,140	38,956,804
2	Building at Kawranbazar	16,076,598		16,076,598	2.5%	2,265,703	86,318	2,352,021	13,724,577
3	Land at 7-8 Motijheel	877,961,384		877,961,384					877,961,384
4	Land at Kawranbazar	173,488,000		173,488,000					173,488,000
	<b>Total</b>	<b>1,113,158,926</b>	<b>-</b>	<b>1,113,158,926</b>		<b>8,696,832</b>	<b>331,330</b>	<b>9,028,161</b>	<b>1,104,130,765</b>
	<b>Total (A+B)</b>	<b>1,300,610,965</b>	<b>-</b>	<b>1,300,610,965</b>	<b>-</b>	<b>27,161,071</b>	<b>940,743</b>	<b>28,101,814</b>	<b>1,272,509,151</b>

	<b>Grand Total</b>	<b>2,105,596,536</b>	<b>981,996</b>	<b>2,106,578,532</b>	<b>-</b>	<b>178,986,434</b>	<b>4,020,567</b>	<b>183,007,001</b>	<b>1,923,571,531</b>
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**CENTRAL INSURANCE COMPANY LTD.**  
**Share Investment Position as on 31-03-2026**

Annexure-1

Sl.#	Name of Items	No. of share	Book Value	Average Cost	Market Rate	Market Value
<b>A. Quoted Shares :</b>						
1	ABB1STMF	800,000	5,634,720	7.04	3.50	2,800,000
2	AIBL1STMF	500,000	5,249,400	10.50	4.10	2,050,000
3	BSCCL	25,000	4,417,212	176.69	138.00	3,450,000
4	Eastland Insurance	30,381	1,566,240	51.55	20.30	616,734
5	EBLNRBMF	500,000	3,861,550	7.72	3.10	1,550,000
6	1st BD Fix Inc Fund	200,000	1,383,450	6.92	3.10	620,000
7	First Janata Mutual Fund	300,000	2,035,765	6.79	3.20	960,000
8	Green Delta Mutual Fund	100,000	1,000,000	10.00	3.50	350,000
9	IBBL Mudaraba Perpetual Bond	500	460,652	921.30	669.50	334,750
10	IFIC1STMF	600,000	4,580,899	7.63	4.20	2,520,000
11	Khulna Power Co. Ltd.	210,500	18,501,714	87.89	10.70	2,252,350
12	MBL1STMF	500,000	4,748,025	9.50	3.90	1,950,000
13	National Life Insurance Co. Ltd.	14,021	3,714,586	264.93	99.10	1,389,481
14	NCCBL	16,163	222,427	13.76	12.80	206,886
15	PHPMF1	300,000	2,316,930	7.72	3.40	1,020,000
16	Singer BD Ltd.	100,000	20,451,347	204.51	86.00	8,600,000
17	Sumit Power Ltd.	19,198	1,058,517	55.14	13.80	264,932
18	United Finance Co. Ltd.	70,875	4,002,943	56.48	12.40	878,850
19	United Power Generation & Distribution Co Ltd	69,170	19,573,912	282.98	116.60	8,065,222
	<b>Sub Total</b>		<b>104,780,289</b>			<b>39,879,206</b>
<b>B. Unquoted Shares :</b>						
20	Central Depository Bangladesh Ltd.	571,181	1,569,450	2.75		1,569,450
21	GMG Air Lines Ltd.	110,000	5,000,000	45.45	0	
22	ICB Islamic Unit Fund	53,610	1,490,175	27.80		1,490,175
23	ICB AMCL 1st Unit Fund	124,100	3,286,572	26.48		3,286,572
24	VNFUF (NLI 1st MF)	23,920	194,983	8.15		194,983
	<b>Sub Total</b>		<b>11,541,180</b>			<b>6,541,180</b>
	<b>Grand Total (A+B)</b>		<b>116,321,469</b>			<b>46,420,386</b>