



প্রাইম ইসলামী লাইফ ইন্স্যুরেন্স লিমিটেড Prime Islami Life Insurance Ltd.

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Un-Audited First Quarter Financial Statements-2026

Dear Shareholder(s),

We are pleased to present the un-audited First Quarter (Q1) Financial Statements of Prime Islami Life Insurance Ltd. for the First Quarter ended on March 31, 2026 as per Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, dated June 20, 2018. Accordingly these Financial Statements have already been sent to Bangladesh Securities and Exchange Commission and Stock Exchanges.

UN-AUDITED CONSOLIDATED BALANCE SHEET As At March 31, 2026

Capital & Liabilities	Notes	31-03-2026 Taka	31-12-2025 Taka	Growth %
Shareholders' Capital				
Authorised Capital				
50,000,000 Ordinary Shares of Tk. 10/- each	8	500,000,000	500,000,000	-
Issued, Subscribed and Paid-up				
3,05,20,230 Ordinary Shares of Tk. 10/- each	9	305,202,300	305,202,300	-
Retained Earning		(158,605,290)	(162,261,432)	(2.25)
Balance of Fund and Accounts		6,820,335,761	7,397,010,248	(7.80)
Life Insurance Fund		156,900	186,900	(16.05)
Liabilities and Provisions				
Estimated Liabilities in respect of outstanding claims, whether due or intimated	10	254,460,611	239,459,654	6.26
Amount due to other persons or bodies carrying on insurance business		31,763,794	33,223,592	(4.39)
Sundry Creditors	11	857,114,643	835,303,667	2.61
Unclaimed Dividend		91,735	91,735	-
Fair Value Change Account	12	(26,747,397)	(28,268,796)	(5.38)
Premium Deposits		2,110,253	9,065,230	(76.72)
Non-Controlling Interest		264,704,364	262,735,672	0.75
		8,350,587,673	8,891,748,770	-
Property & Assets				
Loan				
On Insurer's policies within their surrender value		197,161,931	191,899,889	2.74
Investment	13	3,166,474,619	3,139,809,134	0.85
Agents Balance		85,750	143,802	(40.37)
Outstanding Premium		411,962,880	515,413,859	(20.07)
Profit, Dividends and Rents Accruing But not Due	14	186,356,916	185,968,371	0.21
Advances and Deposits	15	145,466,680	139,370,125	4.37
Sundry Debtors	16	842,689,728	820,832,349	2.66
Cash and Bank Balances				
Fixed Deposit with Banks	17	295,400,220	294,441,215	0.33
Bank & Cash Balance	18	228,631,519	725,971,352	(68.51)
		524,031,739	1,020,412,567	-
Others Assets				
Fixed Assets (WDV)	19	2,854,164,649	2,853,874,359	0.01
Right-of-Use Assets as per IFRS 16		15,241,466	16,944,402	(10.05)
Stamps, Printing & Stationary in Hand		6,951,316	7,079,915	(1.82)
		8,350,587,673	8,891,748,770	-

UN-AUDITED CONSOLIDATED LIFE REVENUE ACCOUNT For the First Quarter Ended March 31, 2026

Note	Jan-March 2026 Tk.	Jan-March 2025 Tk.	Growth %	
Balance of Fund b/d	7,397,010,248	7,491,907,036	(1.27)	
Balance of Retain Earning as beginning of the year	(162,261,432)	(207,585,640)	(21.83)	
Premium less Re-insurance	20	465,121,529	396,242,940	17.38
Profit, Dividends & Rents	21	30,081,449	24,123,118	24.70
Other Income	22	422,771	584,803	(27.71)
	7,730,374,565	7,705,272,257		
Claims (Including S.B)	23	828,316,504	933,047,877	(11.22)
Management Expenses	24	227,225,595	221,153,110	2.75
Other Expenses	25	11,133,304	8,913,202	24.91
Balance of Retain Earning as end of the Period		(158,605,290)	(206,046,110)	(23.02)
Non-controlling interest		1,968,692	828,977	137.48
Balance of Fund c/d	6,820,335,761	6,747,375,200	1.08	
	7,730,374,565	7,705,272,257		

UN-AUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY As At March 31, 2026

Particulars	Share Capital	Share Premium	General Reserve	Reserve for Exceptional Losses	Retained Earnings	Total Tk.	Non-Controlling Interest
Equity as on December 31, 2025	305,202,300	-	-	-	(162,261,432)	305,202,300	262,735,672
Addition during the period	-	-	-	-	3,656,141	-	1,968,692
Profit/(Loss) for the period	-	-	-	-	-	-	-
Prior Year Adjustment	-	-	-	-	-	-	-
Equity as on March 31, 2026	305,202,300	-	-	-	(158,605,290)	305,202,300	264,704,364
Equity as on March 31, 2025	305,202,300	-	-	-	(206,046,110)	305,202,300	239,159,306

UN-AUDITED CONSOLIDATED CASH FLOW STATEMENT For the First Quarter Ended March 31, 2026

Particulars	Jan-March 2026 Tk.	Jan-March 2025 Tk.
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Collection from Premium	569,774,797	585,826,828
Other Income received	422,771	584,803
Payment for Claims	(813,315,547)	(811,748,336)
Payment for Management Exp. Commission, re-insurance & Others	(237,444,232)	(244,552,156)
Income Tax Paid	(4,146,103)	(3,783,409)
Direct charge -Hawla, Laga Charges	(577,997)	(580,664)
Increase/Decrease in Operating Assets	(22,594,707)	2,706,398
Increase/Decrease in Operating Liabilities	(190,006)	2,800,906
Net cash flow from operating activities	(508,071,024)	(468,745,630)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Made / Disposal Of Investment	(25,144,088)	(1,175,265)
Acquisition of Fixed Assets	(2,497,588)	(1,402,910)
Loan against policies	(5,262,042)	1,083,708
Profit, Dividends & Rents Received	29,493,072	23,043,935
Net cash flow from investing activities	(3,410,646)	21,549,468
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Dividend paid	-	(39,368)
Increase/Decrease Credit Balance to the Clients	15,100,841	1,026,375
Net cash used in financing activities	15,100,841	987,007
D. Net inflow/(outflow) in cash & cash equivalents (A+B+C)	(496,380,828)	(446,209,155)
E. Cash and cash equivalents at the beginning of the period	1,020,412,567	1,123,394,291
F. Cash and cash equivalents at the end of the period (D+E)	524,031,739	677,185,136

Company Secretary

Chief Financial Officer

Chief Executive Officer

Director

Chairman