Prime Islami Insurance PLC.

Statement of Financial Position (Un-Audited)

As at September 30, 2026

Particulars	Notes	Amount in Taka	
		30.09.2026	31.12.2025
Shareholders' Equity & Liabilities			
Authorized share capital			
100,000,000 ordinary shares of Tk.10 each		**1,000,000,000**	**1,000,000,000**
Issued, subscribed & paid-up capital			
40,877,498 ordinary shares of Tk.10 each		**408,774,980**	**408,774,980**
Reserve and contingent account		**474,449,968**	**521,619,141**
Reserve for exceptional losses		483,721,445	460,621,222
General reserve fund		11,400,000	11,400,000
CSR Fund		7,252,500	7,627,500
Fair value reserve		(146,276,734)	(57,183,994)
Profit & loss appropriation account		118,352,757	99,154,413
Shareholders' equity:		**883,224,948**	**930,394,121**
Balance of funds and accounts		254,959,401	274,367,363
Premium deposits		41,291,557	39,525,260
Liabilities and provisions		**868,430,127**	**815,681,336**
Estimated liability in respect of outstanding claims whether due or intimated		32,727,424	31,840,294
Amount due to other persons or bodies carrying on insurance business		118,538,809	110,975,320
Sundry creditors		122,397,127	103,725,895
Unclaimed Dividend		2,403,285	3,843,704
Income tax provision		561,858,804	525,791,448
Deferred tax liability		30,504,678	39,504,675
Total shareholder's equity & liabilities		**2,047,906,033**	**2,059,968,080**
Property and Assets :			
Non-current assets		**621,299,502**	**733,344,300**
Property, plant and equipment		438,955,386	455,734,099
Bangladesh Govt Treasury Bond		64,270,877	61,897,166
Investment (at fair value)		118,073,239	215,713,035
Current assets		**1,426,606,531**	**1,326,623,780**
Stock of printing & stationery		2,171,304	2,221,544
Insurance stamp in hand		2,021,883	589,800
Advance Income Tax		506,342,785	493,060,621
Profit accrued but not received		7,488,310	7,781,749
Amount due from other persons or bodies carrying on insurance business		270,439,343	319,630,815
Sundry debtors (including advances, deposits & pre-payments)		328,730,822	146,231,311
Cash and cash equivalents		**309,412,084**	**357,107,940**
Cash in hand		3,666,716	3,034,908
Cash at Bank		50,090,939	68,618,603
Fixed deposit receipt (FDR)		255,654,429	285,454,429
Total assets		**2,047,906,033**	**2,059,968,080**
Net Assets Value Per Share (NAVPS)	**12.00**	**21.61**	**22.76**

The accompanying notes 1 to 16 form an integral part of these financial statements.

Md. Obaidul Akbar	Mahamudhul Hasan, FCS	Abdul Hamid, FCA	Ms. Naima Sultana, FCA	Mohammad Sahadet Hossain PhD
Chief Finance Officer	Company Secretary	Chief Executive Officer	Independent Director	Chairman

Place: Dhaka
Dated: October 29, 2026

Prime Islami Insurance PLC.

Statement of Profit & Loss and Other Comprehensive Income(Un-audited)
For the 3rd Quarter Ended September 30, 2026

Particulars	Note	2026		2025 (Re-stated)	
		January to September	July to September	January to September	July to September
		Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Gross direct premium		725,153,328	241,340,519	738,664,562	228,502,810
Premium on PSB		100,972,580	27,893,313	92,448,596	28,091,998
Total Gross Premium Income		**826,125,908**	**269,233,832**	**831,113,158**	**256,594,808**
Re-insurance ceded		(270,502,691)	(87,790,336)	(218,722,413)	(62,630,371)
R/I premium on PSB		(93,618,749)	(25,643,893)	(85,039,350)	(25,741,154)
Net Premium Income		**462,004,468**	**155,799,603**	**527,351,395**	**168,223,283**
R/I commission earned		100,673,488	36,365,006	85,304,250	22,737,478
Reserve for unexpired risk (Opening)		274,367,363	259,594,685	275,104,140	281,257,988
Reserve for unexpired risk (Closing)		(254,959,401)	(254,959,401)	(280,120,116)	(280,120,116)
Agent commission		-	-	(110,760,650)	(33,302,951)
Management expenses (Allocable)		(268,585,050)	(96,487,244)	(253,849,066)	(85,356,564)
Management expenses (Unallocable)		(53,439,449)	(20,134,611)	(53,513,067)	(18,686,895)
Net claims		(161,736,745)	(41,915,260)	(112,338,974)	(15,625,558)
Operating/Underwriting Profit/ (Loss)		**98,324,674**	**38,262,778**	**77,177,912**	**39,126,665**
Investment & Other Income		27,640,998	8,314,673	35,918,830	15,523,685
Net Profit Before Tax		**125,965,672**	**46,577,451**	**113,096,742**	**54,650,350**
Less : Provision for income tax	13.00	36,067,356	15,292,505	32,063,575	14,544,180
Less : Deferred tax expenses/(income)	13.01	6,722,251	1,108,838	(677,033)	2,028,222
Net Profit After Tax		**83,176,065**	**30,176,108**	**81,710,200**	**38,077,948**
Other Comprehensive Income/(Loss)		**(89,092,740)**	**(14,559,142)**	**2,009,017**	**2,009,017**
Change in fair value of Share available for sale		(104,814,988)	(17,128,402)	2,363,550	2,363,550
Deferred tax on change in fair value of share		15,722,248	2,569,260	(354,533)	(354,533)
Total Comprehensive Income/(Loss)		**(5,916,675)**	**15,616,966**	**83,719,217**	**40,086,965**
Earning Per Share (EPS)	**11.00**	**2.03**	**0.74**	**2.00**	**0.93**

The accompanying notes 1 to 16 form an integral part of these financial statements.

Md. Obaidul Akbar
Chief Finance Officer

Mahamudhul Hasan, FCS
Company Secretary

Abdul Hamid, FCA
Chief Executive Officer

Ms. Naima Sultana, FCA
Independent Director

Place: Dhaka
Dated: October 29, 2026

Mohammad Sahadet Hossain PhD
Chairman

Prime Islami Insurance PLC.
Statement of Cash Flows (Un-Audited)
For the 3rd Quarter Ended September 30, 2026

Particulars	Note	Amount in Taka	
		January to September 2026	January to September 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Collection from premium & Others		998,521,625	903,674,315
Payment for management expenses, re-insurance and claims		(916,638,486)	(853,807,677)
Income tax, VAT, Stamp paid & Others		(93,303,842)	(128,879,254)
Net cash flows from operating activities		**(11,420,703)**	**(79,012,616)**
B. CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of fixed assets		(4,657,706)	(16,108,242)
Investment in shares		(7,175,192)	(77,051,084)
Investment in Bangladesh Govt Treasury Bond		(2,373,711)	-
Fixed deposit receipt- (increased) decreased		29,800,000	188,000,000
Income from office rent		4,362,691	3,251,508
Interest received		12,929,701	32,029,683
Dividend received		2,956,981	2,408,939
Net cash flows from investing activities		**35,842,764**	**132,530,804**
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Unclaimed dividend paid		(1,440,419)	(1,315,168)
Cash dividend paid		(40,877,498)	(40,877,498)
Net cash flows from financing activities		**(42,317,917)**	**(42,192,666)**
Increase/(decrease) in cash and cash equivalent (A+B+C)		**(17,895,856)**	**11,325,522**
Cash and cash equivalent at the beginning of the year (excluding FDR)		71,653,511	50,120,098
Cash and Cash Equivalent at the closing of the year		**53,757,655**	**61,445,620**
Net operating cash flow per share	**14.00**	**(0.28)**	**(1.93)**

The accompanying notes 1 to 16 form an integral part of these financial statements.

Md. Obaidul Akbar	**Mahamudhul Hasan, FCS**	**Abdul Hamid, FCA**	**Ms. Naima Sultana, FCA**
Chief Finance Officer	Company Secretary	Chief Executive Officer	Independent Director

Place: Dhaka
Dated: October 29, 2026

Mohammad Sahadet Hossain PhD
Chairman

Prime Islami Insurance PLC.

Statement of Changes in Shareholders' Equity (Un-Audited)
For the 3rd Quarter Ended September 30, 2026

Particulars	Share capital	General reserve Fund	Reserve for exceptional losses	CSR Fund	Fair Value Reserve	Profit & loss appropriation account	Total
Balance as at January 1, 2026	**408,774,980**	**11,400,000**	**460,621,222**	**7,627,500**	**(57,183,994)**	**99,154,413**	**930,394,121**
Cash dividend Paid for the year 2025	-	-	-	-	-	(40,877,498)	(40,877,498)
Profit after tax for the year	-	-	-	-	-	83,176,065	83,176,065
CSR Adjustment for the period	-	-	-	(375,000)	-	-	(375,000)
Change in fair value	-	-	-	-	(89,092,740)	-	(89,092,740)
Appropriation made during the year	-	-	23,100,223	-	-	(23,100,223)	-
Balance as at September 30, 2026	**408,774,980**	**11,400,000**	**483,721,445**	**7,252,500**	**(146,276,734)**	**118,352,757**	**883,224,948**

Prime Islami Insurance PLC.

Statement of Changes in Shareholders' Equity (Un-Audited)
For the 3rd Quarter Ended September 30, 2025

Particulars	Share capital	General Reserve	Reserve for exceptional losses	CSR Fund	Fair Value Reserve	Profit & Loss Appr. Account	Total
Balance as at January 1, 2025	**408,774,980**	**11,400,000**	**424,061,458**	**5,000,000**	**(46,971,249)**	**88,387,431**	**890,652,620**
Cash dividend Paid	-	-	-	-	-	**(40,877,498)**	(40,877,498)
Profit after tax for the year	-	-	-	-	-	81,710,200	81,710,200
Change in fair value	-	-	-	-	2,009,017	-	2,009,017
Appropriation made during the year	-	-	26,367,570	3,500,000	-	(29,867,570)	-
Balance as at September 30, 2025	**408,774,980**	**11,400,000**	**450,429,028**	**8,500,000**	**(44,962,232)**	**99,352,563**	**933,494,339**

The accompanying notes 1 to 16 form an integral part of these financial statements.

Md. Obaidul Akbar
Chief Finance Officer

Mahamudhul Hasan, FCS
Company Secretary

Abdul Hamid, FCA
Chief Executive Officer

Ms. Naima Sultana, FCA
Independent Director

Place: Dhaka
Dated: October 29, 2026

Mohammad Sahadet Hossain PhD
Chairman

Prime Islami Insurance PLC.

Notes to the Financial Statements (Un-Audited)

For the 3rd Quarter Ended September 30, 2026

1.00 Legal form of the Company

The Company was incorporated as a public limited company on 21 March 1996 under the Companies Act, 1994 and obtained registration from the Chief Controller of Insurance, Government of Bangladesh on March 31,1996 concurrently. The Company has been registered with the Insurance Development & Regulatory Authority (IDRA) under the Insurance Act, 2010 and provides non-life insurance services as per the Insurance Act, 2010 and the Directives issued by the IDRA from time to time. The Company is listed with Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC as a publicly traded company.

With the approval of all concerned authority, Prime Insurance Company Limited has been renamed as Prime Islami Insurance PLC ("the Company") and certificate no. C-30448, issue no. 566967, dated : January 20, 2026 has been issued by the Registrar of Joint Stock Companies and Farms (RJSC). Insurance Development and Regulatory Authority (IDRA) provided registration certificate on February 18, 2026 by giving approval to change the name from Prime Insurance Company Limited as Prime Islami Insurance PLC. Both Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE) also given approval in this regard with effect from January 29, 2026 and February 1, 2026 respectively.

2.00 Address of registered office and place of business of the Company

The registered office of the Company is located at Unique Heights (9th floor), 117, Kazi Nazrul Islam Avenue, Dhaka-1000, Bangladesh. The business operations of the Company are being carried out through its 45 (Forty five) branches located in all Bangladesh.

3.00 Principal activities of the Company

The principal activity of the Company is to carry on all kinds of non-life insurance business. There were no significant changes in the nature of the principal activities of the Company during the period under review.

4.00 Approval of 3rd quarter Financial Statement :

The un-audited Financial Statements for the 3rd quarter ended September 30, 2026 were vatted by the Audit Committee of the board in its 140th meeting and also approved by the Board of Directors in its 411th meeting held on 29 October, 2026.

5.00 Basis of accounting preparation

The financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations. Disclosure of financial information as required by Insurance act 2010 have been complied with and while preparing statement of financial position, statement of profit or loss and other comprehensive income and revenue accounts in applicable cases for specific classes of insurance business in the form set forth in the first, second and third schedule of the Insurance Act,1938 and new Insurance Act, 2010.

6.00 Basis of presentation of financial statements

The Balance Sheet has been prepared in accordance with the 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 and 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 2010. The classified summary of the assets has also been prepared in accordance with Form **"AA"** as set forth in Part - II of the aforesaid Act.

6.01 Compliance statements and general rules & regulations

The financial statements have been prepared and disclosures of information have been made in accordance with the requirements of Insurance Act 2010, Insurance rules 1958, the Companies Act 1994, the Securities and Exchange Rules 1987, the Securities and Exchange Ordinance 1969, the Securities and Exchange Commission Act 1993, the Listing Regulations of Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC and Guidelines, rules and regulations issued from time to time by the Insurance Development and Regulatory Authority (IDRA).
To comply with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) and other applicable laws and regulations.

6.02 Presentation as per provision of IFRS-9

As per provision of IFRS-9 until disposal of shares traded in the stock market, Loss/gain is required to show as fair value reserve, this is presented in 2026 in this financial statement and figure of 2025 also rearranged accordingly.

6.03 Going concern basis

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.

6.04 Reporting period

Financial statements of the company consistently cover from 1 January 2026 to 30 September 2026.

7.00 Revenue recognition (IFRS-15)

Revenue is recognized in accordance with International Accounting Standard **(IFRS-15):** Revenue from contracts with customers, unless otherwise mentioned or otherwise guided by the separate IAS/IFRS or by Directives of the Regulatory Authority.

8.00 Allocation of expenses of management

As per applicable insurance laws relevant management expenses wherever incurred directly or indirectly have been allocated among different Revenue Accounts in respect of Fire, Marine, Motor and Miscellaneous insurance business on pro-rata basis at their respective gross premium income.

9.00 Cash flow statement

Cash flow statement is prepared in accordance with **IAS-7** Statement of Cash Flows and the cash flow from the operating activities has been presented under direct method as prescribed by the Securities and Exchange Rules-1987. Cash flow statement is broken down into operating activities, investing activities, and financing activities.

10.00 Provision for income taxes

The company has made the income tax provision on the basis of International Accounting Standard **(IAS) -12** "Income Taxes", Income Tax Act-2023 as amended from time to time and Finance Act, 2026.

10.01 Current tax provision

The tax currently payable is based on taxable profits for the year. Taxable profit differs from profit as reported in the statement of profit or loss and other comprehensive income because it excludes items of income or expenses that are taxable or deductible in succeeding years and it further excludes items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates as per Income Tax Ordinance 1984, that have been effective on the balance sheet date.

10.02 Deferred taxes

Deferred tax is recognized 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 liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized 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. Adequate provision has been made for deferred tax to profit or loss and other comprehensive income.

11.00 Calculation of Earnings Per Share (EPS)

This has been calculated by dividing the basic earnings during the period profit after tax divided by the weighted average number of ordinary shares outstanding at the end of the period.

Particulars	Amount in Taka			
	2026		2025 (Re-stated)	
	Jan- Sep	July- Sep	Jan- Sep	July- Sep
Net profit after tax	**83,176,065**	**30,176,108**	**81,710,200**	**38,077,948**
Weighted average number of ordinary shares outstanding at the end of the period	**40,877,498**	**40,877,498**	**40,877,498**	**40,877,498**
Basic earning per share after tax (EPS)	**2.03**	**0.74**	**2.00**	**0.93**

12.00 Net assets value (NAV) and Net Assets Value Per Share (NAVPS)

Net Asset Value Per Share (NAVPS) has been calculated by dividing net asset value reported in the statement of financial position by the weighted average number of ordinary shares in issue. The calculation of Net Assets Value Per Share (NAVPS) is given below:

Particulars	Amount in Taka	
	30.09.2026	31.12.2025
Net Assets Value (Shareholders' equity)	**883,224,948**	**930,394,121**
Number of shares outstanding during the perioc	40,877,498	40,877,498
Net assets value per share (NAVPS) at the balance sheet date	**21.61**	**22.76**

13.00 Provision for income tax

Statement of income	Taxable income	Exempted	Taxable income
Income from business	98,324,674	23,100,223	75,224,451
Income from Rent (Mollah tower)	4,362,691	1,308,807	3,053,884
Income from Capital gains from share trading	6,661,834	-	6,661,834
Income from Financial Assets (Interest Income)	12,636,262	-	12,636,262
Income from Financial Assets (Dividend income)	2,956,981	-	2,956,981
Income from Other Sources	1,023,230	-	1,023,230
Total profit/income (before Tax)	**125,965,672**	**24,409,030**	**101,556,642**

Computation of current period tax provision

Particulars of using Tax payable rate on taxable income against various heads as per Income Tax Act, 2023. Details are given below:

Computation of current period tax	Taxable income	Rate of Tax percentage	Tax provision
Income tax on business @ 37.50%	75,224,451	37.50%	28,209,169
Income tax on Rent (Mollah tower) @37.50%	3,053,884	37.50%	1,145,207
Income tax on capital gains from share trading @15%	6,661,834	15.00%	999,275
Income tax on Financial Assets (Interest Income) @ 37.50%	12,636,262	37.50%	4,738,598
Income tax on Financial Assets (Dividend Income) @ 20%	2,956,981	20.00%	591,396
Income tax on Other Sources @37.50%	1,023,230	37.50%	383,711
Total tax liability during the period	**101,556,642**		**36,067,356**

13.01 Deferred tax

The impact on account of changes in the deferred tax assets/liabilities for the period ended has been recognized in the statement of profit or loss and other comprehensive income (Profit & loss account) and in the statement of financial position as per International Accounting Standard (**IAS**)-**12** "Income Taxes"

	Amount in Taka	
	30.09.2026	**30.09.2025**
Carrying amount of property, plant and equipment	399,896,148	421,050,062
Tax base	269,334,274	299,499,834
Total difference	**130,561,874**	**121,550,228**
Less: Permanent difference	1,274,228	7,482,213
Taxable temporary difference	**129,287,646**	**114,068,015**
Provision for gratuity	1,295,933	1,295,933
Provident fund payable	4,719,910	3,706,476
Deductible temporary difference	**6,015,843**	**5,002,409**
Provision for change in fair value of shares	(104,814,988)	2,363,550
Total (taxable)/deductible temporary difference	123,271,803	109,065,606
Tax rate	**37.50%**	**37.50%**
Deferred tax assets/(liability) (Tax rate 37.50%)	(46,226,926)	(40,899,602)
Deferred tax assets on Change in fair value of shares (15%)	15,722,248	(354,533)
Deferred tax assets/(liability) as at 31 December	**(30,504,678)**	**(41,254,135)**
Deferred tax liability in previous year	(39,504,675)	(41,576,635)
Total Deferred tax for the period	**8,999,997**	**322,500**
Less: Deferred tax on Change in fair value of shares	15,722,248	(354,533)
Deferred tax (expense)/income for the period	**(6,722,251)**	**677,033**

14.00 Net operating cash flows

Net Operating Cash Flows (NOCFs) per share has been calculated by dividing net cash used in operating activities reported in the cash flows statement by the weighted average number of ordinary shares in issue.

Net cash used in operating activities	(11,420,703)	(79,012,616)
Weighted average number of shares	40,877,498	40,877,498
Net operating cash flows per share (NOCFPS) on shares at balance sheet date	**(0.28)**	**(1.93)**

Deviation from previous period: Cash flow per share increased of the same period of preceding period due to non payment of provisional expenses.

14.01 Reconciliation of net profit to net operating cash flow

	Amount in Taka	
	30.09.2026	30.09.2025
Net profit before tax	125,965,672	113,096,742
Adjustment:		
Depreciation	36,584,141	37,133,150
Interest income	(12,636,262)	(28,962,848)
Dividend income	(2,956,981)	(2,408,939)
Profit/Loss on sales share	(6,661,834)	(120,170)
Income from office rent & Others	(5,385,921)	(4,426,873)
Changes in working capital:		
Increase/(decrease) the balance of fund	(19,407,962)	5,015,976
Increase/(decrease) the premium deposit	1,766,297	(5,464,228)
Increase/(decrease) of amount due to other persons or body	7,563,489	(9,423,598)
Increase/(decrease) of Outstanding claims	887,130	(3,271,737)
Increase/(decrease) of sundry creditor except payable for fixed asset and tax payable	18,671,232	(21,359,630)
(Increase)/decrease of Accrued interest & others	293,439	3,066,835
(Increase)/decrease of Advance, deposit & prepayment except AIT, Advance for fixed assets	(152,755,100)	(22,539,228)
(Increase)/decrease of amount due from other persons or body	49,191,472	(31,373,422)
(Increase)/decrease of investment shares & FDR	(22,624,808)	(74,567,364)
(Increase)/decrease Stock of printing & stationery	50,240	354,260
(Increase)/decrease Insurance stamp in hand	(1,432,083)	(2,668,480)
Income tax paid & Source Tax	(28,532,864)	(31,093,062)
Net cash generated from operating activities	**(11,420,703)**	**(79,012,616)**

15.00 Transaction with related parties

Prime Islami Insurance PLC. in normal course of business, carried out a number of transactions with other entities that fall within the definition of related party transaction as per International Accounting Standard **(IAS)-24** and under the condition No 1(5)(vi) of the Corporate governance Code (CGC) guidelines of 2018, of the Bangladesh Securities & Exchange Commission rules and regulations. All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties. Detail of transactions with related parties and balances with them as at September 30, 2026 are as follows:

Name of the related party	Relationship	Name of transaction	Premium earned	Premium outstanding during the year against Bank Guarantee	Amount realized subsequently	Claim Paid
Ramisha Group	Common Director	Insurance	227,104	-	-	-
Total			**227,104**	**-**	**-**	**-**

16.00 Workers' Profit Participation and Welfare Fund (WPPF)

Bangladesh Association of Publicly Listed Companies (BAPLC) has written a letter to the Hon'ble state Minister of the Ministry of Labor and Employment and other concerned Ministries namely Finance Minister, Commerce Minister and Law Minister, the Hon'ble Secretaries of the above Ministries, Hon'ble Advisor to HPM for Private Industry & Investment with a request for amendment of Chapter 15 of Labor Act 2006. Since the decision is pending, Prime Islami Insurance PLC is yet to decide about the implementation of WPPF.

Md. Obaidul Akbar
Chief Finance Officer

Mahamudhul Hasan, FCS
Company Secretary

Abdul Hamid, FCA
Chief Executive Officer

Ms. Naima Sultana, FCA
Independent Director

Place: Dhaka
Dated: October 29, 2026

Mohammad Sahadet Hossain PhD
Chairman