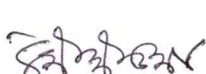
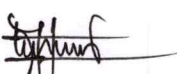
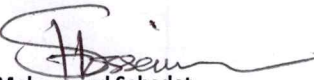


Prime Islami Insurance PLC.
Statement of Financial Position (Un-Audited)
As at September 30, 2026

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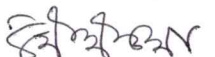
Place: Dhaka

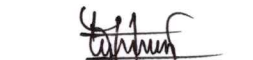
Dated: October 29, 2026

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

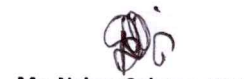
Particulars	Note	2026		2025 (Re-stated)	
		January to September	July to September	January to September	July to September
		Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Gross direct premium		725,153,328	241,340,519	738,664,562	228,502,810
Premium on PSB		100,972,580	27,893,313	92,448,596	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.

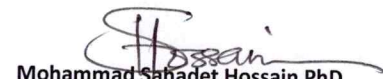

Md. Obaidul Akbar
 Chief Finance Officer


Mahamudhul Hasan, FCS
 Company Secretary


Abdul Hamid, FCA
 Chief Executive Officer


Ms. Naima Sultana, FCA
 Independent Director

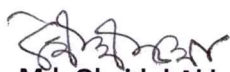
Place: Dhaka
 Dated: October 29, 2026

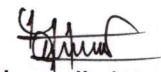

Mohammad Sahadet Hossain PhD
 Chairman

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
 Chief Finance Officer


Mahamudul 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

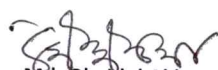
Prime Islami Insurance PLC.
Statement of Changes in Shareholders' Equity (Un-Audited)
For the 3rd Quarter Ended September 30, 2026

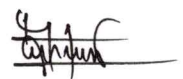
Particulars	Share capital	General reserve Fund	Reserve for exceptional losses	CSR Fund	Fair Value Reserve	Profit & loss appropriation account	Total
Balance as at January 1, 2026	408,774,980	11,400,000	460,621,222	7,627,500	(57,183,994)	99,154,413	930,394,121
Cash dividend Paid for the year 2025	-	-	-	-	-	(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 Firms (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 period	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	
Tax base	
Total difference	
Less: Permanent difference	
Taxable temporary difference	
Provision for gratuity	
Provident fund payable	
Deductible temporary difference	
Provision for change in fair value of shares	
Total (taxable)/deductible temporary difference	
Tax rate	
Deferred tax assets/(liability) (Tax rate 37.50%)	
Deferred tax assets on Change in fair value of shares (15%)	
Deferred tax assets/(liability) as at 31 December	
Deferred tax liability in previous year	
Total Deferred tax for the period	
Less: Deferred tax on Change in fair value of shares	
Deferred tax (expense)/income for the period	

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

Net profit before tax

Adjustment:

Depreciation

Interest income

Dividend income

Profit/Loss on sales share

Income from office rent & Others

Changes in working capital:

Increase/(decrease) the balance of fund

Increase/(decrease) the premium deposit

Increase/(decrease) of amount due to other persons or body

Increase/(decrease) of Outstanding claims

Increase/(decrease) of sundry creditor except payable for fixed asset and tax payable

(Increase)/decrease of Accrued interest & others

(Increase)/decrease of Advance, deposit & prepayment except AIT, Advance for fixed assets

(Increase)/decrease of amount due from other persons or body

(Increase)/decrease of investment shares & FDR

(Increase)/decrease Stock of printing & stationery

(Increase)/decrease Insurance stamp in hand

Income tax paid & Source Tax

Net cash generated from operating activities

Amount in Taka	
30.09.2026	30.09.2025
125,965,672	113,096,742
36,584,141	37,133,150
(12,636,262)	(28,962,848)
(2,956,981)	(2,408,939)
(6,661,834)	(120,170)
(5,385,921)	(4,426,873)
(19,407,962)	5,015,976
1,766,297	(5,464,228)
7,563,489	(9,423,598)
887,130	(3,271,737)
18,671,232	(21,359,630)
293,439	3,066,835
(152,755,100)	(22,539,228)
49,191,472	(31,373,422)
(22,624,808)	(74,567,364)
50,240	354,260
(1,432,083)	(2,668,480)
(28,532,864)	(31,093,062)
(11,420,703)	(79,012,616)

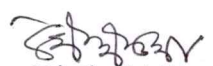
15.00 Transaction with related parties

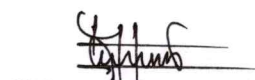
Prime Islami Insurance PLC. in normal course of business, carried out a number of transactions with other entities that fall within the definition of related party transaction as per International Accounting Standard (IAS)-24 and under the condition No 1(5)(vi) of the Corporate governance Code (CGC) 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:

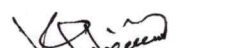
Name of the related party	Relationship	Name of transaction	Premium earned	Premium outstanding during the year against Bank Guarantee	Amount realized subsequently	Claim Paid
Ramisha Group	Common Director	Insurance	227,104	-	-	-
Total			227,104	-	-	-

16.00 Workers' Profit Participation and Welfare Fund (WPPF)

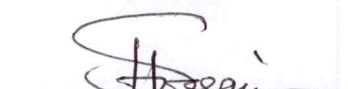
Bangladesh Association of Publicly Listed Companies (BAPLC) has written a letter to the Hon'ble state Minister of the Ministry of Labor and Employment and other concerned Ministries namely Finance Minister, Commerce Minister and Law Minister, the Hon'ble Secretaries of the above Ministries, Hon'ble Advisor 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


Mahamudul Hasan, FCS
Company Secretary


Abdul Hamid, FCA
Chief Executive Officer


Ms. Naima Sultana, FCA
Independent Director


Mohammad Sahadet Hossain PhD
Chairman

Place: Dhaka
Dated: October 29, 2026