Meghna Insurance Company Limited

Unaudited Financial Statements For the period ended 30 June, 2024

Meghna Insurance Company Limited Statement of Financial Position (Un-audited) As at June 30, 2024

Shareholder's equity and liabilities Share capital Authorized share c	Particulars		Amount	in Taka
Share capital 4.00 1.00.00,00,00 1,00,00,00,00 Authorized share capital 4.00 40,00,00,00 40,00,00,00 Issued, subscribed and paid-up-capital 4.00 40,00,00,00 40,00,00,00 Reserve, surplus or contingency account 5.00 14,68,20,819 18,41,41,77 Reserve for exceptional losses 5.01 15,37,34,663 14,67,34,6 Reserve for unrealized gains/(Loss) -3,90,75,739 -1,280,5.7 Revaluation Reserve 48,07,653 53,25,5 Profit or Loss Appropriation Account 5.02 2,73,54,242 4,48,87,3 Total shareholders' equity 54,68,20,819 58,41,41,77 Balances of fund and accounts 6.00 26,11,93,856 27,90,95,20 Liabilities and provisions 55,05,34,679 49,50,75,36 Estimated liability in respect of outstanding claims whether due 7.00 6,32,31,091 49,90,25,75,36 Estimated liability in respect of outstanding claims whether due 7.00 6,32,31,091 49,90,50,75,36 Lease Liability 1,00 1,0,45,77,30 1,15,31,86 Lease Lia		Notes		
Authorized share capital 4.00	A CONTRACTOR OF THE CONTRACTOR	A STATE OF THE STA		
Samed, subscribed and paid-up-capital	A STATE OF THE STA	125131		
Reserve, surplus or contingency account 5.00 14,68,20,819 18,41,41,77 Reserve for exceptional losses 5.01 15,37,34,663 14,67,34,6 Reserve for unrealized gain/(Loss) 3,90,75,739 1,28,05,7 Revaluation Reserve 48,07,653 53,25,5 Profit or Loss Appropriation Account 5.02 2,73,54,242 4,48,87,3 Total shareholders' equity 54,68,20,819 58,41,41,77 Balances of fund and accounts 6.00 26,11,93,856 27,90,95,20 Liabilities and provisions 55,05,34,679 49,50,75,30 Estimated liability in respect of outstanding claims whether due 7.00 6,32,31,091 4,98,92,57 Amount due to other persons or bodies carrying on insurance bus 8.00 10,68,26,335 11,88,87,3 Lease Liability 11.00 1,04,57,730 1,15,31,87 Premium deposit 12.00 2,87,47,369 2,94,14,2 Sundry creditors 13.00 17,46,30,621 17,54,49,57 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,24 Provision for income tax 14.01 11,32,36,873 10,42,11,88 Provision for deferred tax 14.01 11,32,36,873 10,42,11,88 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 15.00 24,94,08,122 25,72,74,44 Right-of-use asset 16.00 1,18,462 1,31,22 Are substantial treasury bond 17.00 8,40,78,812 8,40,45,44 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 16.00 1,18,462 1,31,22 Are substantial treasury bond 17.00 8,40,78,812 8,40,45,44 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 18.00 1,16,92,598 1,32,08,10 Current assets 19.00 24,43,657 20,84,31 Are substantial treasury bond 17.00 8,40,78,812 8,40,45,44 Right-of-use asset 19.00 24,43,657 20,84,31 Are substantial treasury bond 17.00 21,75,06,065 20,76,59,31 Are substantial treasury bond 17.00 3,92,46,366 2,99,95,99 Carlon and cash equivalents 20.00 3,92,46,366 2,99,95,99 Carlon and cash eq	FO POINT METERS OF THE POINT O	4.00	1,00,00,00,000	1,00,00,00,000
Reserve for exceptional losses 5.01 15,37,34,663 14,67,34,6 Reserve for unrealized gain/(Loss) 3,90,75,739 -1,28,05,7 48,07,633 53,25,5 70 70 70 70 70 70 70 7	Issued, subscribed and paid-up-capital	4.00	40,00,00,000	40,00,00,000
Reserve for exceptional losses 5.01 15,37,34,663 14,67,34,6 Reserve for unrealized gain/(Loss) -3,90,75,739 -1,28,05,73 Revaluation Reserve 48,07,653 53,25,5 Profit or Loss Appropriation Account 5.02 2,73,54,242 4,48,87,3 Total shareholders' equity 54,68,20,819 58,41,41,71 Balances of fund and accounts 6.00 26,11,93,856 27,90,95,20 Liabilities and provisions 55,05,34,679 49,50,75,36 Estimated liability in respect of outstanding claims whether due to other persons or bodies carrying on insurance bus 8.00 10,68,26,335 11,88,87,33 Lease Liability 11.00 1,04,57,730 1,15,31,8 Premium deposit 12.00 2,87,47,369 2,94,14,22 Sundry creditors 13.00 17,46,30,262 17,54,49,5 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,22 Provision for income tax 14.01 11,32,36,873 10,42,11,8 Provision for deferred tax 14.03 1,20,740,703 43,484,66 Total shareholders' equity and liabilit		5.00	14,68,20,819	18,41,41,724
Revaluation Reserve 48,07,653 53,25,5 Profit or Loss Appropriation Account 5.02 2,73,54,242 4,48,87,3 Total shareholders' equity 54,68,20,819 58,41,41,72 Balances of fund and accounts 6.00 26,11,93,856 27,90,95,20 Liabilities and provisions 55,05,34,679 49,50,75,36 Estimated liability in respect of outstanding claims whether due to other persons or bodies carrying on insurance bus 8.00 10,68,26,335 11,88,87,33 Lease Liability 11.00 1,04,57,730 1,15,31,80 Premium deposit 12.00 2,87,47,369 2,94,14,2 Sundry creditors 13.00 17,46,30,262 17,54,49,55 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,21 Provision for income tax 14.01 11,32,36,873 10,42,11,80 Provision for deferred tax 14.01 11,32,36,873 10,42,11,80 Total shareholders' equity and liabilities 81,17,28,535 77,41,70,56 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 1,35,85,49,354 1,35,8	Reserve for exceptional losses	5.01	15,37,34,663	14,67,34,663
Profit or Loss Appropriation Account 5.02 2,73,54,242 4,48,87,3 Total shareholders' equity 54,68,20,819 58,41,41,77 Balances of fund and accounts 6.00 26,11,93,856 27,90,95,20 Liabilities and provisions 55,05,34,679 49,50,75,30 Estimated liability in respect of outstanding claims whether due to other persons or bodies carrying on insurance bus. 8.00 10,68,26,335 11,88,87,37 Lease Liability 11.00 1,04,57,730 1,15,31,87 1,15,31,87 Premium deposit 12.00 2,87,47,369 2,94,14,27 Sundry creditors 13.00 17,46,30,262 17,54,49,57 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,86 Provision for deferred tax 14.03 1,20,74,073 43,860 Total shareholders' equity and liabilities 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 4,94,08,122 25,72,77,46 Interest and properties 10,03,60,008 1,03,25,1359 1,03,26,810			-3,90,75,739	-1,28,05,763
Total shareholders' equity			48,07,653	53,25,505
Balances of fund and accounts 6.00 26,11,93,856 27,90,95,20 Liabilities and provisions Estimated liability in respect of outstanding claims whether due (7.00 Amount due to other persons or bodies carrying on insurance bu: 8.00 Lease Liability Premium deposit 12.00 12,074,730 11,53,183 11,88,87,31 12,00 12,474,7369 12,94,14,21 13,00 17,46,30,262 17,54,49,57 13,00 17,46,30,262 17,54,49,57 13,00 17,46,30,262 17,54,49,57 13,00 17,46,30,262 17,54,49,57 13,00 17,46,30,262 17,54,49,57 14,01 11,32,36,873 10,42,11,88 11,72,8535 13,43,30,946 13,39,28 14,11,128,535 16,12,138 16,12,138 16,12,138 16,12,138 16,12,138 16,12,138 16,12,138 17,128,535 17,41,70,56	Profit or Loss Appropriation Account	5.02	2,73,54,242	4,48,87,319
Liabilities and provisions Estimated liability in respect of outstanding claims whether due (7.00 Amount due to other persons or bodies carrying on insurance bus. Amount due to other persons or bodies carrying on insurance bus. Lease Liability 11.00 1,04,57,730 1,15,31,85 1,10,04,57,730 1,15,25,13,55 1,10,04,57,730 1,15,25,13,55 1,10,04,57,57,50,60,50 1,15,25,13,50 1,10,04,57,57,50,60,50 1,15,25,13,50 1,10,04,57,57,50,60,50 1,15,25,13,50 1,10,04,57,57,50,60,50 1,15,25,13,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,57,50,60,50 1,10,04,57,50,50,60 1,10,04,57,50,50,60 1,10,04,57,50,50,60 1,10,04,57,50,50,60 1,10,04,57,50,50,60 1,10,04,57,50,50,60 1,10,04,57,50,50,60 1,10,04,57,50,50,50,50,50,50,50,50,50,50,50,50,50	Total shareholders' equity		54,68,20,819	58,41,41,724
Liabilities and provisions 55,05,34,679 49,50,75,34 Estimated liability in respect of outstanding claims whether due to other persons or bodies carrying on insurance bus. Lease Liability 8.00 10,68,26,335 11,88,87,33 Lease Liability 11.00 1,04,57,730 1,15,31,83 Premium deposit 12.00 2,87,47,369 2,94,14,23 Sundry creditors 13.00 17,46,30,262 17,54,49,53 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,86 Provision for deferred tax 14.03 1,20,74,073 43,48,60 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,26 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Interpretation in treasury bond 17.00 8,40,78,812 8,40,54,11 Right-of-use asset </td <td>Balances of fund and accounts</td> <td>6.00</td> <td>26,11,93,856</td> <td>27,90,95,203</td>	Balances of fund and accounts	6.00	26,11,93,856	27,90,95,203
Estimated Hability in respect of outstanding claims whether due c Amount due to other persons or bodies carrying on insurance bus Lease Liability 11.00 10,48,26,335 11,88,87,33 11.00 10,48,27,369 11,531,88 11.00 10,48,27,369 11,531,88 11.00 10,48,27,369 11,531,83 11.00 11,46,30,262 17,54,49,53 11.00 11,46,30,262 17,54,49,53 11.00 11,32,36,873 11,42,14,95 11.30 11,32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11,42,11,80 11.32,36,873 11.32,36,373 11.32				
Amount due to other persons or bodies carrying on insurance bus. 8.00 10,68,26,335 11,88,87,3 Lease Liability 11.00 1,04,57,730 1,15,31,83 Premium deposit 12.00 2,87,47,369 2,94,14,23 Sundry creditors 13.00 17,46,30,262 17,54,49,57 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,8 Provision for deferred tax 14.03 1,20,74,073 43,48,60 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 1,01,32,51,359 1,	Estimated liability in respect of outstanding claims whether due (7.00		
Lease Liability 11.00 1,04,57,730 1,15,31,8 Premium deposit 12.00 2,87,47,369 2,94,14,2 Sundry creditors 13.00 17,46,30,262 17,54,49,5 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,80 Provision for deferred tax 14.03 1,20,74,073 43,48,60 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 33,36,05,396 34,14,54,09 Assets and properties Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Interest asset 18.00 1,16,92,598 1,32,08,10 Current assets 19.00 8,40,78,812 8,40,45,41 Current assets 10,132,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 <td>Amount due to other persons or bodies carrying on insurance bu:</td> <td>8.00</td> <td></td> <td>12 41 76</td>	Amount due to other persons or bodies carrying on insurance bu:	8.00		12 41 76
Premium deposit 12.00 2,87,47,369 2,94,14,2 Sundry creditors 13.00 17,46,30,262 17,54,49,5 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,86 Provision for deferred tax 14.03 1,20,74,073 43,48,60 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065	Lease Liability	11.00		and finding the first of the same state.
Sundry creditors 13.00 17,46,30,262 17,54,49,57 Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,80 Provision for deferred tax 14.03 1,20,74,073 43,48,60 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 10,132,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Advance, deposit & prepayments 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 <td< td=""><td></td><td>12.00</td><td></td><td></td></td<>		12.00		
Unpaid/Unclaimed Dividend 13.03 4,13,30,946 13,39,25 Provision for income tax 14.01 11,32,36,873 10,42,11,86 Provision for deferred tax 14.03 1,20,74,073 43,48,66 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 1,01,32,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Advance, deposit & prepayments 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 <		13.00	100 20 120	
Provision for income tax 14.01 11,32,36,873 10,42,11,80 Provision for deferred tax 14.03 1,20,74,073 43,48,66 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 10,03,251,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Advance, deposit & prepayments 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,55,99 Cash and cash equivalents 24.00 9,59,44,828		13.03	Union Actor y Mount (Management	13,39,251
Provision for deferred tax 14.03 1,20,74,073 43,48,66 Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intrangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 10,132,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Advance, deposit & prepayments 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,59,99 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79		14.01		10,42,11,864
Total liabilities, fund and provisions 81,17,28,535 77,41,70,56 Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,59,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79		14.03		43,48,665
Total shareholders' equity and liabilities 1,35,85,49,354 1,35,83,12,28 Assets and properties 33,36,05,396 34,14,54,09 Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 19.00 24,43,657 20,84,31 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,59,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79			81,17,28,535	77,41,70,564
Non-current assets 33,36,05,396 34,14,54,09 Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 10,132,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,59,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79	Total shareholders' equity and liabilities			1,35,83,12,288
Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,55,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79	Assets and properties		A STATE OF THE STA	
Property, plant & equipments 15.00 24,94,08,122 25,72,77,46 Intangible Assets 16.00 1,18,462 1,31,22 Investments in treasury bond 17.00 8,40,78,812 8,40,45,41 Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 1,01,32,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,95,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79	2.7 C S.C I 1870 C 1700 C 1700 C 170 C		33,36,05,396	34 14 54 098
Integration	Property, plant & equipments	15.00		
Investments in treasury bond		16.00		1,31,222
Right-of-use asset 18.00 1,16,92,598 1,32,08,10 Current assets 1,01,32,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,95,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79	Investments in treasury bond	17.00		8,40,45,410
Current assets 1,01,32,51,359 1,00,36,50,08 Stock of printing, stationery & stamps 19.00 24,43,657 20,84,31 Amount due from other persons or bodies carrying on insurance Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,95,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79		18.00		
19.00 24,43,657 20,84,31	하다 보다 이 어린 아이를 가득하다.		and the same of th	
Amount due from other persons or bodies carrying on insurance 20.00 15,25,81,001 14,75,72,26 Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,95,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79	Stock of printing, stationery & stamps	19.00		
Advance, deposit & prepayments 21.00 21,75,06,065 20,77,65,93 Interest and dividend receivable 22.00 3,92,46,366 2,99,95,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79	Amount due from other persons or bodies carrying on insurance	20.00		
Interest and dividend receivable 22.00 3,92,46,366 2,99,95,99 Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79		21.00	The Control of the Co	20,77,65,938
Short term investment 23.00 50,55,29,443 54,34,90,78 Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79		22.00		
Cash and cash equivalents 24.00 9,59,44,828 7,27,40,79		23.00		54,34,90,780
10f2l accete and proportion		24.00		7,27,40,791
			1,35,85,49,353	1,35,83,12,288
Net asset value per share	Net asset value per share	29.00	13.67	14.60

The accompanying notes from an integral part of these financial statements.

Dated: Place: Dhaka, Bangladesh

Meghna Insurance Company Limited Profit or Loss Appropriation Account (Un-audited)

For the year ended June 30, 2024

Particulars	Notes	Amount ir	ı Taka
	Notes	30-June-24	30-Jun-23
Net profit after tax for the year brought down		20,92,174	39,25,252
Balance brought forward from last year		6,70,09,763	7,46,40,183
Depreciation on Revaluation		2,52,305	3,64,630
TOTAL) .	6,93,54,242	7,89,30,065
Reserve for exceptional losses		20,00,000	20,00,000
Stock Dividend		25 (Mb) Cs	-
Cash Dividend		4,00,00,000	4,00,00,000
Balance transferred to statement of financial position		2,73,54,242	3,69,30,065
TOTAL		6,93,54,242	7,89,30,065

The accompanying notes from an integral part of these financial statements.

Company Secretary

Chief Financial Office

Chief Executive Officer

Director

Dated:

Place: Dhaka, Bangladesh

Meghna Insurance Company Limited Statement of Profit or Loss and Other Comprehensive income (Un-audited)

	For the ye	ear ended June 30, 2024	4		
Particulars	Notes -		nount in Taka		
		Jan-June 24	Jan-June 23	April-June 24	April-June 23
Operating profit/(loss) transferred from:	_	3,80,32,417	8,57,01,377	-13,55,958	-31,32,606
Fire insurance revenue account		2,03,36,474	(2,93,26,528)	(1,06,47,769)	(15,18,417
Marine cargo insurance revenue account	E.	4,33,04,188	12,71,54,828	1,54,82,220	85,23,844
Marine hull insurance revenue account		-6,32,330	-53,42,225	(1,52,148)	(25,54,178)
Motor insurance revenue account		-1,01,97,211	1,10,83,741	(6,08,299)	-93,61,220
Miscellaneous insurance revenue account		-1,47,78,704	-1,78,68,438	(54,29,962)	17,77,366
Non-operating income	×	*			
Interest /profit	27.00	2,26,14,238	1,91,95,785	1,13,33,829	99,26,482
Dividend income		31,85,949	30,34,519	17,30,200	12,35,719
Miscellaneous income		8,000	62,490	8,000	250.25.00 (A.C.)
Profit / (Loss) on sale of share		1,97,865	87,323	20,233	42,430
Profit / (Loss) on sale of assets		-1,80,618	-28,869	(1,64,395)	(28,869)
Total Income		6,38,57,851	10,80,52,625	1,15,71,909	80,43,156
Less: Management Expenses					
Expenses of Management	25.00	1,55,90,596	2,14,07,805	78,77,705	-57,99,038
(not applicable to any particular fund or account)			2,11,07,000	70,77,703	37,77,030
Finance Cost	26.00	2,82,793	5,61,336	1,42,673	3,90,194
Net Profit/(Loss) before tax and WPPF		4,79,84,463	8,60,83,483	35,51,532	1,34,51,999
Workers' Profit Participation Fund	13.01	22,84,975	40,99,213	1,69,121	6,40,571
Net Profit after WPPF		4,56,99,488	8,19,84,270	33,82,411	1,28,11,428
Provision for taxation:		1,67,50,417	4,29,14,838	12,90,237	88,86,176
Current tax	14.02	90,25,008	3,98,45,384	(7,22,943)	37,82,533
Deferred tax	14.03	77,25,408	30,69,454	20,13,180	51,03,643
Profit after tax transferred to profit or loss approp	riation	2,89,49,071	3,90,69,432	20,92,174	39,25,252
Other comprehensive income		1			
Changes in fair value of shares	23.02	(2,62,59,181)	2,23,843	-64,44,103	3,74,558
Revaluation Surplus	Sec.	50,59,958	78,59,215	50,59,958	78,59,215
Total comprehensive income		77,49,848	4,71,52,490	7,08,029	1,21,59,025
Earning Per Share (EPS)	28.00	0.72	0.98/	0.05	
PROCESSOR AND THE PROCESSOR OF THE PROCE		0,72	0.98	0.05	0.10

The accompanying notes from an integral part of these financial statements.

Dated:

Place: Dhaka, Bangladesh

Meghna Insurance Company Limited Consolidated Revenue Account (Un-audited) For the year ended June 30, 2024

Particulars	Notes	Fire	Marine Cargo	Marine Hull	Motor	Miscellaneous	Total 30.06.24	Total 30.06.23
CLAIMS UNDER POLICIES LESS RE-INSURANCE: Paid during the period:	33.00	26,85,743	18,06,291	73	11,36,123	88,634	57,16,864	1,37,28,816
Add: Total estimated liability in respect of outstanding claims at the end of the year whether due or intimated.		1,08,62,898	2,66,09,719	12,00,000	2,11,55,956	34,02,518	6,32,31,091	11,62,18,429
		1,35,48,641	2,84,16,010	12,00,073	2,22,92,079	34,91,152	6,89,47,955	12,99,47,245
Less: Outstanding claims at the end of the Previous year (if any)		45,54,184	2,43,56,486	12,00,000	2,04,24,876	34,02,518	5,39,38,064	14,21,58,536
Total Claims under Policies less Reinsurances:		89,94,457	40,59,524	73	18,67,203	88,634	1,50,09,891	(1,22,11,291)
Agency Commission		60,69,292	1,69,49,263	40,839	22,53,861	11,65,394	2,64,78,649	2,93,83,312
Management Expenses	35.00	3,42,13,929	6,39,77,158	4,68,192	1,35,01,277	92,58,441	12,14,18,997	15,95,56,102
Profit/(Loss) transferred to Statement of Profit or Loss and Other Comprehensive income		-1,06,47,769	1,54,82,220	-1,52,148	-6,08,299	-54,29,962	-13,55,958	-31,32,606
Reserve for Unexpired Risks transferred to Balance of Funds and Account at the end of the year in the Statement of Financial Position	6.01	86,66,342	3,30,47,307	2,84,957	74,61,438	24,12,410	5,18,72,453	7,40,14,448
Total:		4,72,96,251	13,35,15,472	6,41,913	2,44,75,480	74,94,917	21,34,24,032	24,76,09,965
Reserve for Unexpired Risks in the Balance of Funds and Account at the beginning of the year:		1,52,16,165	4,77,75,740	3,34,476	58,21,885	5,79,031	6,97,27,297	4,33,96,869
Premium Less Re-insurance	32.00	2,16,65,854	8,26,18,268	2,84,957	1,86,53,595	60,31,024	12,92,53,697	18,11,13,940
Commission on Re-insurance ceded		1,04,14,232	31,21,464	22,480		8,84,862	1,44,43,038	2,30,99,156
Total:		4,72,96,251	13,35,15,472	6,41,913	2,44,75,480	74.94.917	21.34.24.032	24.76.09.965

The accompanying notes from an integral part of these financial statements.

Place: Dhaka, Bangladesh

Company Secretary Chief Financial Officer Chief Executive Officer

Meghna Insurance Company Limited Fire Insurance Revenue Account (Un-audited) For the year ended June 30, 2024

Particulars	Notes	Amount in	t in Taka	
	Notes	30-Jun-24	30-Jun-23	
Balance of account at the beginning of the year				
Reserve for unexpired risk		1,52,16,165	1 25 55 504	
		1,32,10,103	1,25,75,791	
Premium less re-insurnace	33.00	2,16,65,854	2,61,25,418	
Commission on re-insurance ceded		1,04,14,232	1,83,36,016	
	22		-,,,,	
Total	_	4,72,96,251	5,70,37,225	
Claims under relicie de la constant				
Claims under policies less re-insurance Paid during the period:	-			
Add: Total estimated liability in respect of outstanding		26,85,743	45,64,073	
claims at the end of the year whether due or intimated.		1,08,62,898	5,71,95,833	
		1,00,02,030	3,71,93,033	
		1,35,48,641	6,17,59,906	
Less: Outstanding claims at the end of the Previous year			585.5 ER 56	
(if any)	CONTRACTOR OF	45,54,184	5,70,62,573	
Total Claims under Policies less Reinsurances:	33.00	89,94,457	46,97,333	
Agent commission		50 50 500	20102 APRENTANCES	
Expenses of management	35.00	60,69,292	65,22,868	
17 450	33.00	3,42,13,929	3,68,85,274	
Profit/(loss) transferred to profit or loss account		(1,06,47,769)	(15,18,417)	
Balance of accounts at the end of the year			1090 00 // 90 T 8EV	
Reserve for unexpired risk	6.01	86,66,342	1,04,50,167	
	0.01	00,00,342	1,04,50,16/	
Γotal		4,72,96,251	5,70,37,225	

The accompanying notes from an integral part of these financial statements.

Date:

Meghna Insurance Company Limited Marine Cargo Insurance Revenue Account (Un-audited)

For the year ended June 30, 2024

Particulars	Notes	Amount in	Taka
r articulars	Notes	30-Jun-24	30-Jun-23
Balance of account at the beginning of the year			
Reserve for unexpired risk		4,77,75,740	2,33,00,646
Premium less re-insurnace	33.00	8,26,18,268	13,35,65,058
Commission on re-insurance ceded		31,21,464	39,64,457
Total		13,35,15,472	16,08,30,161
Claims under policies less re-insurance			
Paid during the period:		18,06,291	56,83,955
Add: Total estimated liability in respect of outstanding claims at the end of the year whether due or intimated.		2,66,09,719	4,68,01,740
		2,84,16,010	5,24,85,695
Less: Outstanding claims at the end of the Previous year (if any)		2,43,56,486	7,57,35,204
Total Claims under Policies less Reinsurances:	33.00	40,59,524	-2,32,49,509
Agent commission		1,69,49,263	2,01,05,281
Expenses of management	35.00	6,39,77,158	10,20,24,522
Profit/(loss) transferred to profit or loss account		1,54,82,220	85,23,844
Balance of accounts at the end of the year			
Reserve for unexpired risk	6.01	3,30,47,307	5,34,26,023
Total		13,35,15,472	16,08,30,161

The accompanying notes from an integral part of the expancial statements.

Date:

Meghna Insurance Company Limited Marine Hull Insurance Revenue Account (Un-audited)

For the year ended June 30, 2024

Particulars	Notes _	Amount in Taka		
raiticulais	Notes	30-Jun-24	30-Jun-23	
Balance of account at the beginning of the year				
Reserve for unexpired risk		3,34,476	30,804	
Reserve for unexpired risk		3,34,470	30,004	
Premium less re-insurnace	33.00	2,84,957	26,14,786	
Commission on re-insurance ceded		22,480	29,975	
Total	-	6,41,913	26,75,565	
Claims under policies less re-insurance	_			
Paid during the period:		73	6,692	
Add: Total estimated liability in respect of outstanding				
claims at the end of the year whether due or intimated.		12,00,000	-	
		12,00,073	6,692	
Less: Outstanding claims at the end of the Previous		12,00,000	-	
year (if any)				
Total Claims under Policies less Reinsurances:	33.00	73	6,692	
Agent commission		40,839	4,47,445	
Expenses of management	35.00	4,68,192	21,60,820	
Profit/(loss) transferred to profit or loss account		(1,52,148)	(25,54,178)	
Balance of accounts at the end of the year				
Reserve for unexpired risk	6.01	2,84,957	26,14,786	
Total		6,41,913	26,75,565	
The accompanying notes from an integral part of these financia	al statements.	1/1		
\mathcal{A}	/L/	47	1	

Company Secre

Chief Financia

ncial Officer

Chief Executive Officer

Director

Chairman

Date:

Meghna Insurance Company Limited Motor Insurance Revenue Account (Un-audited)

For the year ended June 30, 2024

Particulars	Notes	Amount in Taka		
	Notes	30-Jun-24	30-Jun-23	
Balance of account at the beginning of the year				
Reserve for unexpired risk		58,21,885	56,69,852	
D				
Premium less re-insurnace Commission on re-insurance ceded	33.00	1,86,53,595	98,66,073	
	-	.77	350	
Гotal	-	2,44,75,480	1,55,35,925	
Claims under policies less re-insurance				
Paid during the period:		11,36,123	34,51,133	
Add: Total estimated liability in respect of				
outstanding claims at the end of the year whether		2,11,55,956	1,22,20,856	
due or intimated.	_	2 22 02 050	1 57 54 000	
Less: Outstanding claims at the end of the Previous		2,22,92,079	1,56,71,989	
year (if any)		2,04,24,876	93,60,759	
Total Claims under Policies less Reinsurances:	33.00	18,67,203	63,11,230	
Agent commission		22,53,861	22,86,439	
Expenses of management	35.00	1,35,01,277	1,23,53,047	
Profit/(loss) transferred to profit or loss account		-6,08,299	-93,61,220	
Balance of accounts at the end of the year				
Reserve for unexpired risk	6.01	74,61,438	39,46,429	
Cotal		2,44,75,480	1,55,35,925	

The accompanying notes from an integral part of these financial statements.

Date: Place: Dhaka

8

Meghna Insurance Company Limited Miscellaneous Insurance Revenue Account (Un-audited)

For the year ended June 30, 2024

Particulars	Notes	Amount in	Taka
rai ucuiai 5	Notes	30-Jun-24	30-Jun-23
Balance of account at the beginning of the year		8	
Reserve for unexpired risk		5,79,031	18,19,776
Premium less re-insurnace	33.00	60,31,024	89,42,605
Commission on re-insurance ceded		8,84,862	7,68,708
Total	-	74,94,917	1,15,31,089
Claims under policies less re-insurance	_		
Paid during the period: Add: Total estimated liability in respect of outstanding		88,634	22,963
claims at the end of the year whether due or intimated.		34,02,518) = 0
	Ī	34,91,152	22,963
Less: Outstanding claims at the end of the Previous year (if any)		34,02,518	W
Total Claims under Policies less Reinsurances:	33.00	88,634	22,963
Agent commission		11,65,394	21,279
Expenses of management	35.00	92,58,441	61,32,439
Profit/(loss) transferred to profit or loss account		-54,29,962	17,77,366
Balance of accounts at the end of the year			
Reserve for unexpired risk	6.01	24,12,410	35,77,042
Total	-	74,94,917	1,15,31,089

The accompanying notes from an integral part of these financial statements.

Company Secretary

Chief Financial Officer

Chief Executive Officer

Director

harman

Date:

Meghna Insurance Company Limited Statement of Cash Flows (Un-audited) For the year ended June 30, 2024

Particulars	Notes	Amount i	n Taka
	Notes	30-June-24	30-Jun-23
Cash flows from operating activities:			
and the same of th			
Collections of premium and other income		14,31,36,423	19,07,27,938
Payments for management expense, re-insurance and claims		(16,05,78,779)	(15,20,97,736)
Income tax paid	702	(56,19,735)	(46,59,614)
Net Cash from operating activities	-	-2,30,62,090	3,39,70,588
Cash flows from Investing activities :			
Acquisition of property, plant & equipment		(1,76,900)	(3,41,847)
Discposal of property, plant & equipment		25,500	7,500
Investment & others income		77,97,573	79,04,179
Other advance paid		34,68,639	1,03,66,379
Investment in share		(4,14,755)	(21,93,419)
Sales of Investment		11,87,925	17,85,029
Short term investment		43,00,000	2,27,50,000
Long Term Investment		(16,701)	15)
Net Cash used in Investing activities	11 	1,61,71,281	4,02,77,821
Cash flows from Financing activities:			
Repayment of Short Term Loan		-	-85,00,000
Lease Liability		(15,64,324)	(17,95,628)
Interest Expenses		(1,42,673)	(3,90,194)
Cash dividend paid			-4,00,00,000
Net cash from financial activities	-	(17,06,997)	-5,06,85,822
Net Increase/(Decrease) in cash & cash equivalents during the		05.07.004	0.05.60.505
Cash and cash equivalents at the beginning of the year	e year	-85,97,806 10,45,42,635	2,35,62,587
Cash and cash equivalents at the end of the year	1. Table 1	9,59,44,829	12,51,35,344
		7,37,44,049	14,86,97,931
Net Operating Cash Flows per Share (NOCFPS)	1.	-0.58	0.85

The accompanying notes from an integral part of these financial statements.

Dated:

Place: Dhaka, Bangladesh

Company Secretary

Chief Executive Officer

Director

Chairman

Meghna Insurance Company Limited Statement of Change in Equity (Un-audited) For the year ended June 30, 2024

					9	(Amount in Taka
Particulars	Share Capital	Reserve for Exception Losses	Reserve for unrealized gain/(loss)	Revaluation Reserve	Profit or Loss Appropriation	Total
Balance as on April 01, 2024	40,00,00,000	15,17,34,663	-3,26,02,444	50,59,958	6,70,09,763	59,12,01,940
Reserve for the period	1040	20,00,000	(98)	×	(20,00,000)	
Unrealized gain/ (loss) for Investment	590	*	(64,44,103)	*		(64,44,103
Adjustment on sale of share	1944	*	(29,193)	×	*	(29,193
Dividend	8 5 0.	=	·	×	(4,00,00,000)	(4,00,00,000
Profit for the year	5.00		(*)	*	20,92,174	20,92,174
Depreciation on Revaluation amount				(2,52,305)	2,52,305	
Balance as on June 30, 2024	40,00,00,000	15,37,34,663	-3,90,75,740	48,07,653	2,73,54,242	54,68,20,818
Balance as on January 01, 2023	40,00,00,000	13,47,34,663	(1,30,50,319)	87,00,743	4,40,19,104	57,44,04,191
Reserve for the year	878	1,20,00,000			(1,20,00,000)	
Adjustment for the year				(20,43,858)		(20,43,858
IPO Share Issue					18	12
Dividend				4	(4,00,00,000)	(4,00,00,000
Unrealized gain/ (loss) for Investment	220		(43,057)			(43,057
Adjustment on sale of share			2,87,613			2,87,613
Profit for the year Depreciation on Revaluation amount	Vita:			(13.31.380)	5,15,36,835 13,31,380	5,15,36,835
Balance as on December 31, 2023	40,00,00,000	14,67,34,663	-1,28,05,763	53,45,505	4,48,87,319	58,41,41,724

Chief Executive Officer Director

Date: Place: Dhaka

Meghna Insurance Company Limited

Classified Summary of Assets Form "AA" For the year ended June 30, 2024

Class of assets	Amount	in Taka	Remarks
	30-June-24	31-Dec-23	кешагкѕ
Investments in treasury bond			
i) Bangladesh Treasury Bond.	8,40,78,812	8,40,45,410	At Cost
(15 years Investment Bond @ 7.79% Interest)	90,00,000	90,00,000	-
(5 years Investment Bond @ 8.75% Interest)	1,60,00,000	1,60,00,000	-
(5 years Investment Bond @ 7.70% Interest)	2,40,00,000	2,40,00,000	
(10 years Investment Bond @ 7.10% Interest)	61,00,000	61,00,000	Di .
(10 years Investment Bond @ 9.20% Interest)	1,51,19,187	1,51,25,629	
(5 years Investment Bond @ 10.35% Interest)	50,02,035	50,02,275	· · ·
(15 years Investment Bond @ 8.70% Interest)	88,57,590	88,17,506	Y
ii) Amount due from other constant			85
ii) Amount due from other persons or bodies	15,25,81,001	14,75,72,267	Book Value
Cash, cash equivalent & short term investment:	60,14,74,271	61,62,31,571	
) Short term investment	50,55,29,443	54,34,90,780	Book Value
i) Cash at Bank	8,37,10,664	5,98,06,921	Book Value
ii) Cash in hand	1,22,34,164	And the second second second second	Book Value
nterest and dividend receivable	20246266	9 99 2	
Advance, deposit & prepayments	3,92,46,366	2,99,95,996	
Property, plant & equipments	21,75,06,065	20,77,65,938	Book Value
ntangible Assets	24,94,08,122.00		Written down valu
Right-of-use asset	, 1,18,462	1,31,222	A CONTRACTOR OF THE PROPERTY OF STREET
tock of printing, stationery & stamps	1,16,92,598	1,32,08,103	
stationery & stamps	24,43,657	20,84,314	Book Value
	1,35/86,49,354	1,35,83,12,287	1
Selia Da	RAW -	3 Sme And	JW/
Company Secretary Chief Financial Officer	Chief Executive Officer	Director	Chairman
			1 1
Dated:	1		1 1
Place: Dhaka, Bangladesh			/ /

Particu	lars	Amount i	n Taka
		30-Jun-24	31-Dec-23
4.00	Share Capital		
4.01	Authorized Capital		
	$100,\!000,\!000$ ordinary shares of Tk 10 each	1,00,00,00,000	1,00,00,00,000
4.02	Issued, subscribed & paid up capital		
	40,00,000 ordinary shares of Tk 10 each fully paid up	40,00,00,000	40,00,00,000

SL	Name of Shareholders	Position	%	Shareholding	Shareholding
1	Mr. Javed Kaiser Ally	Director	3.04%	12,17,132	12,17,13
2	Mr. Aiman Barik Choudhury	Director	2.59%	10,34,562	10,34,56
3	Ms Ainab Choudhury	Director	2.59%	10,34,562	10,34,562
4	Mr. Anisuzzaman Chowdhury	Shareholder	3.04%	12,17,132	12,17,13
5	Barrister Sadat Khan	Shareholder	0.41%	1,65,312	1,65,31
6	Mr. Zeeshan Khan	Shareholder	0.41%	1,65,313	1,65,313
7	Ms. Farida Akhter	Shareholder	3.17%	12,67,845	12,67,845
8	Ms. Jotsna Ara Begum	Shareholder	1.65%	6,61,250	6,61,250
9	Mr. Zoynal Abedin Chowdhury	Shareholder	0.83%	3,30,625	3,30,625
10	Mrs. Marina Ahmed	Shareholder	0.83%	3,30,625	3,30,625
11	Mr. M.A. Hannan	Sponsor	1.16%	4,62,875	4,62,875
12	Mr. Mohammad Didarul Husain	Shareholder	2.28%	9,12,849	9,12,849
13	Mr. Mohammad Enayetullah	Director	3.17%	12,67,845	12,67,845
14	Mr. Azizul Haque	Shareholder	0.17%	66,125	66,125
15	Late Abdul Wahid	Sponsor	0.17%	66,125	66,125
16	IFAD Venture Limited	Corporate Shareholder	6.07%	24,27,208	24,27,208
17	SW Holdings Ltd	Corporate Director	3.04%	12,17,132	12,17,132
18	M/S. Runner Trading	Corporate Shareholder	7.54%	30,14,165	30,14,165
19	M/S. NAMSS motors Limited	Corporate Shareholder	2.83%	11,31,139	11,31,139
20	M/S. Matsy Enterprises Ltd.	Corporate Shareholder	0.50%	1,98,375	1.98.375
21	ZAMORED Investments LLC	Corporate Director	7.23%	28,90,688	28,90,688
22	BARWAZ Investments LLC	Corporate Director	7.30%	29,21,116	29,21,116
	Sub-Total (A)			2,40,00,000	2,40,00,000

	Category of Share Holder	%	No. of Share	No. of Share
1	Institute	3.81%	15,25,078	17,88,690
2	Foreign company	0.00%	84	105
3	Public	36.19%	1,44,74,838	1,42,11,205
	Sub Total (B)	40.00%	1,60,00,000	1,60,00,000
	Grand Total (A+B)	100.00%	4,00,00,000	4,00,00,000

5.00	Reserve or contingency account				
	Reserve for exceptional losses Profit or loss appropriation account	[Note No. : 5.01] [Note No. : 5.02]		15,37,34,663 2,73,54,242	14,67,34,663 4,48,87,319
5.01	Reserve for Exceptional losses			18,10,88,905	19,16,21,982
	Opening balance Addition during the year		8	15,17,34,663 20,00,000 15,37,34,663	13,47,34,663 1,20,00,000 14,67,34,663

As per Income Tax Ordinance-1984 paragraph 6(2) of Schedule-IV, maximum 10% of net premium could be transfer to statutory reserve.

Particu	lars			Amount in	n Taka			
- ar creu		30-Jun-24	31-Dec-23					
5.02	Profit or loss appropriation account							
	Balance brought forward from last year			6,70,09,763	4 40 10 104			
	Add: Net profit during the quarter			72	4,40,19,104			
	Depreciation on Revaluation			20,92,174	5,15,36,835			
	Depreciation on Revaluation			2,52,305	13,31,380			
	K.			6,93,54,242	9,68,87,319			
	Less: Reserve for exceptional losses			20,00,000	1,20,00,000			
	Dividend			4,00,00,000	4,00,00,000			
	Stock Dividend			-	1,00,00,000			
	Surplus carried forward			2,73,54,242	4,48,87,319			
6.00	Palancas of fund & assounts (Un Ermined Biole	Dageway)						
3.00	Balances of fund & accounts (Un-Expired Risk	Keservej						
	Fire insurance business			4,71,70,615	5,13,39,031			
	Marine insurance business (Cargo)			17,65,92,682	19,13,93,833			
	Marine insurance business (Hull)			38,20,811	47,14,472			
	Motor insurance business			2,77,44,702	2,70,44,352			
	Miscellaneous insurance business			58,65,046	46,03,515			
				26,11,93,856	27,90,95,203			
	These balances of fund have been arrived at after making necessary provision for un-expired risk based on following percentages							
	on premium income including public sector busin				ring per centages			
	on promain moone metating public sector busin	ess and excidening re-ins	urance cedeu at	the following rates.				
5.01		[· · · · · · · · · · · · · · · · · · ·		Balance o	f Fund			
	Particulars	Net Premium	%	30-June-24	30-Jun-23			
	Fire insurance business	2,16,65,854	40%	86,66,342	1,04,50,167			
	Marine insurance business (Cargo)	8,26,18,268	40%	3,30,47,307	5,34,26,023			
	Marine insurance business (Hull)	2,84,957	100%	2,84,957	26,14,786			
	Motor insurance business	1,86,53,595	40%	74,61,438	39,46,429			
	Miscellaneous insurance business	60,31,024	40%	24,12,410	35,77,042			
	<u> </u>	12,92,53,697	1070	5,18,72,453	7,40,14,447			
7.00	Entimated liability is a second of the limit	The share and the state of the		-7/-3//	.,,.,,.,.			
7.00	Estimated liability in respect of outstanding cl- claims whether due or intimated	aims						
	The break-up of the amount is noted below:							
	The break-up of the amount is noted below:							
	Fire			1,08,62,898	3,87,34,609			
	Marine (Cargo)			2,66,09,719	47,97,339			
	Marine (Hull)			12,00,000				
	Motor			2,11,55,956	63,60,630			
	Miscellaneous			34,02,518	6			
				6,32,31,091	4,98,92,578			
3.00	Amount due to other persons or bodies carrying	าต						
	on insurance business	-6						
	Amount due to Sadharan Bima Corporation (SBC)							
				11,94,83,416	9,64,00,990			
	Opening Balance							
	Opening Balance Add: Addition for the year			1 7/ 91 050	0 00 07 540			
	Opening Balance Add: Addition for the year			1,74,81,959	8,00,82,548			
	Add: Addition for the year			13,69,65,375	17,64,83,538			

This represents the amount payable to Sadharan Bima Corporation on account of re-insurance premium as June 30,2024

Particul	ars	Amount in Taka	
	W1 0	30-Jun-24	31-Dec-23
11.00	Lease Liability		
11.00	Opening balance	1 02 00 222	1 42 00 202
	Add: Addition for the period	1,02,00,323	1,43,09,382
	Add: Addition for the period	27,75,365	52,48,352
	Less: Adjustment for the period	1,29,75,688	1,95,57,734
	Closing balance	25,17,958 1,04,57,730	80,25,902 1,15,31,83 2
	crossing barance	1,04,37,730	1,13,31,032
	Short Term Lease Liability	49,96,143	E1 12 606
	Long Term Lease Liability	54,61,587	51,12,606 64,19,226
	Long Term Lease Liability	1,04,57,730	1,15,31,832
12.00	Premium deposit	1,01,57,750	1,13,31,032
12.00	Marine cargo	2,87,47,369	2,94,14,217
	Hat me cargo	2,87,47,369	2,94,14,217
	20 N		
	This represents amount received against cover notes for which risks have not been initiate	ed and such amount wi	ll be adjusted
	upon initiation of risk and issuance of policy in due course.		
13.00	Sundry Creditors		
	The balance is made-up as follows:		
	Salary payable	2,94,86,599	3,11,32,704
	Audit fees payable	10,95,500	9,05,750
	Office rent payable	1,01,067	73,934
	Others bill payable	18,668	2,21,168
	Telephone bill payable		6,028
	Utility Bill Payable:	1,50,407	1,61,269
	Stamp payable	10,59,18,867	10,70,72,447
	Excess deposit	39,053	39,053
	Provision for company con. to PF.	3,41,818	6,70,618
	Provision for employee con. to PF.	2,83,499	6,12,304
	Tax Payable:	3,79,488	15,89,089
	VAT Payable:	-54,96,109	-48,57,853
	Security Deposit	1,73,77,999	1,73,77,999
	Others Payable (Car Policy)	88,38,047	67,49,681
	Loan from Director	39,183	39,183
	Legal / Professional fee payable	1,15,000	*
	Contribution to WPPF 13.01	1,59,41,177	1,36,56,202
		17,46,30,262	17,54,49,576
13.01	Contribution to WPPF		
	This is made up as follows:		
	Opening Balance	1,57,72,056	98,51,264
	Add: Contribution this year	1,69,121	38,04,938
		1,59,41,177	1,36,56,202
	,		
	Profit before WPPF Contribution to WPPF	35,51,532 1,69,121	7,99,03,692 38,04,938

Particul	ars				Amount i	in Taka
	77)				30-Jun-24	31-Dec-23
13.02	The amount is computed @ 5% of a Bangladesh labour Law,2006 (as an Allocation of WPPF	net profit befor mended in July	re Income Tax (but after 2013) has been provid	charging such ed in the year.	contribution) as per pro	vision of
	A.Workers' Participation Fund (80	%)			1 27 52 044	4.00.04.0
	B.Workers' Walfare Fund (10%)	,,,,			1,27,52,941 15,94,118	1,09,24,9
	C.Bangladesh Labour Welfare Foun	dation (10%)			15,94,118	13,65,6; 13,65,6;
	Y_n	, , , , , , , , , , , , , , , , , , ,			1,59,41,177	1,36,56,2
	ou necessor and afficiency					
13.03	Unpaid/Unclaimed Dividend					
	Opening Balance				13,30,946	1,20,00,0
	Add: Payable during the period				4,00,00,000	4,22,77,4
	Less: Paid during the period					-5,29,38,22
					4,13,30,946	13,39,25
14.00	Drovisian for t					
14.00	Provision for income tax Current tax		PRI 1 - 1000/2009			
	Deffer tax		[Note-14.01]		11,32,36,873	10,42,11,8
	Deliei tax		[Note-14.03]		1,20,74,073	43,48,6
	CANCEL CONTROL OF THE PARTY OF				12,53,10,946	10,85,60,52
14.01	Provision for current income tax					
	Opening Balance				11,39,59,816	8,40,65,83
	Add: Addition during the year		[Note - 14.02]		-7,22,943	2,01,46,03
	20°		CTSC CORNEL TOURSMANNED		11,32,36,873	10,42,11,8
	Less: Adjustment during the year				•	
14.02	Provision for current income tax	Access - D			11,32,36,873	10,42,11,86
11.02		during the ye	ar			
	Classes of income	Tax Rate	30.06.24		30.06.24	2023
	Business income	37.50%	-28,56,017		(10,71,006)	1,94,91,19
	Dividend income	20.00%	17,30,200		3,46,040	6,26,09
	Share income	10.00%	20,233		2,023	28,74
			-11,05,584		-7,22,943	2,01,46,03
14.03	D. J. C. L.					
14.03	Provision for deferred income tax	(
	Opening Balance				1,00,60,893	-67,21
	Add: Addition during the year			14.04	20,13,180	44,15,88
	r x.p.			-	1,20,74,073	43,48,66
	Less: Adjustment during the year				•	
					1,20,74,073	43,48,66

(A)

Particu	ılar	S		Amount	in Taka
				30-Jun-24	31-Dec-23
14.04		Deferred Tax Liability			
	a	Deferred Tax liability is arrived at as follows:			
		Particulars		Amount (Taka)	Amount (Taka)
				30-06-24	31.12.23
		Book Value of Depreciable Fixed Assets		24,95,26,539	1,89,56,358
		Less: Tax base Value		21,73,29,011	73,59,919
		Taxable Temporary difference Applicable Tax Rate		3,21,97,528	1,15,96,439
		Total Deferred Tax Liabilities		37.50%	37.50%
		Total Deferred Tax Diabilities		1,20,74,073	43,48,665
	b	Deferred Tax			
		Particulars		Amount (Taka)	
		rarticulars		30-June-24	31-12-23
		Closing Deferred Tax Liabilities		1,20,74,073	43,48,665
		Opening Deferred Tax Liabilities		1,00,60,893	-67,219
		Deferred Tax		20,13,180	44,15,883
		22			
15.00		Property, plant and equipment			
	A.	Cost			
		Opening balance		24 52 66 202	24 22 04 400
		Add: Revaluation of Assets		34,53,66,303	34,32,84,400
		Add: Addition during the period		1,76,900	92,02,166
		19 Professional Service (Service Service Servi		34,55,43,203	35,24,86,566
		Less: Disposal during the period	18.	3,91,600	71,55,515
				34,51,51,603	34,53,31,051
	B.	Accumulated depreciation			- 1,00,000
		Opening balance		0.20 52 522	
		Add: Charged during the period		9,20,73,522	7,22,32,186
		The period		38,71,664 9,59,45,186	4,94,60,494
		Less: Adjustment for disposal during the period		2,01,705	12,16,92,680
				9,57,43,481	3,36,39,095 8,80,53,585
	C.	Written down value (A-B)		24,94,08,122	25,72,77,466
					23,72,77,100
	As	chedule of property, plant and equipment is given in Annexure -	A.		
16.00		Intangible Assets			
.0.00		Cost			
		Opening balance		0.04.000	0.01.000
		Add: Addition during the period		9,94,000	9,94,000
		the period		0.04.000	0.04.000
		Less: Sales during the period		9,94,000	9,94,000
		- Farter		9,94,000	9,94,000
	B.	Amortization		7,74,000	9,94,000
		Opening balance		8,69,321	8,29,972
		Add: Charged during the period		6,217	57,433
				8,75,538	8,87,405
		Less: Adjustment during the period		•	24,627
	_			8,75,538	8,62,778
	C.	Written down value (A-B)		1,18,462	1,31,222
		As per IAS-38 Intangible assets are recorded at historical cost le balancing method using the rate at 20%	ss accumulated amortiza	tion,ther are amortized	on reducing
7.00		Investment in Treasury Rond			
,,,,,		Investment in Treasury Bond Bangladesh Covernment Treasury Bond (15 Years)			
	1	Bangladesh Government Treasury Bond (15 Years) Bangladesh Government Treasury Bond (5 Years)	7.79%	90,00,000	90,00,000
	1	Bangladesh Government Treasury Bond (5 Years) Bangladesh Government Treasury Bond (5 Years)	8.75%	1,60,00,000	1,60,00,000
		Bangladesh Government Treasury Bond (10 Years)	7.70% 7.10%	2,40,00,000	2,40,00,000
	ì	Bangladesh Government Treasury Bond (10 Years)	9.20%	61,00,000 1,51,19,187	61,00,000
		Bangladesh Government Treasury Bond (5 Years)	10.35%	50,02,035	1,51,25,629 50,02,275
	- 1	Bangladesh Government Treasury Bond (15 Years)	8.70%		
		anguates deverment freastry bond (13 rears)	0.7070	88,57,590	88,17,506

Partic	ulars	Amount	n Taka	
18.00	District.	30-Jun-24	31-Dec-23	
10.00	Right-of-use asset			
A.	Opening balance	2244	(1987)	
	Add: Addition during the period	2,36,47,757	2,84,28,87	
	per una control de la control	28,47,365 2,64,95,122	60,99,700	
	Less: Adjustment duing the period		3,45,28,57	
	, , , , , , , , , , , , , , , , , , , ,	25,28,876	87,08,123	
B.	Accumulated depreciation	2,39,66,246	2,58,20,454	
	Opening balance	1 10 00 025		
	Add: Charged during the period	1,18,89,925	1,17,72,88	
		19,40,646	85,61,039	
	Less: Adjustment during the period	1,38,30,571	2,03,33,922	
	and period	15,56,923	77,21,571	
C.	Written down value (A-B)	1,22,73,648	1,26,12,351	
	586 (CHICA)	1,16,92,598	1,32,08,103	
	The Right-of-use asset has been measured floowing the paragarph 24 of IFRS-16 (Leases)			
9.00	Stock of printing, stationery & stamps			
	Stationery	7,97,372	0.22.120	
	Insurance stamp	16,46,285	9,32,138 11,52,176	
		24,43,657	20,84,314	
20.00	Amount due from other persons or bodies	•		
	carrying on insurance business			
	Receivable from Sadharan Bima Corporation (SBC)			
	Opening Balance	110071011		
	Add: addition for the year	14,99,74,914	13,58,71,018	
	Cont. Street Antonia	26,06,087 15,25,81,001	1,17,01,249	
	Less: adjustment for the year	- 15,25,01,001	14,75,72,267	
	This	15,25,81,001	14,75,72,267	
	This amount represents the receivable from commission, claim and other receivable f $30,2024$	rom Sadharan Bima Corpo	oration as at June	
1.00	Advance, deposit & prepayments			
	Advance income tax			
	Security deposits 21.01	18,06,74,388	17,10,53,799	
	Advance against salary	22,41,453	20,42,816	
	Advance Work	2,35,08,674	2,23,49,663	
	Advanced to head of branch	66,692	66,692	
	Advanced to branch	47,44,603	48,10,241	
	Security deposits with T& T	65,899	93,321	
	Green Delta Financial Services	1,27,363	1,27,363	
	Elegant Stock & Securities Ltd.	558	558	
	Multitude architect	1,959	1,959	
	Advance-codesign Ltd	4,59,000	4,59,000	
	MANAS	6,00,000	6,00,000	
	MICL Employee's PF[Forfeiture]	8,00,000	8,00,000	
	Brand Soup Ltd	35.62.000	10,39,065	
	Hossain Farhad & Co.	25,62,000	25,62,000	
	Advance-Confidence software	3,87,500	3,87,500	
	Prime Bank Investment	56,000	56,000	
	Asian Tiger Capital Partners Investment Ltd	21,640	21,219	
	ANF Management Co. Ltd.	26,570	2,85,346	
		9,22,465	9,73,845	
	BRB Securitirs Ltd	A273000.8740500000000	2,7 3,0 13	
	BRB Securitirs Ltd Other Advance	551	551	
	BRB Securitirs Ltd	A273000.8740500000000		

Particu	lars			Amount in Taka	
				30-Jun-24	31-Dec-23
21.01	Advance Tax:				
	The balance is made up as fo	ollows:			
	Opening Balance			17,50,54,653	15,20,81,08
	Add: Addition during the year	ar	08	56,19,735	1,90,14,26
	Less: Adjustment during the			18,06,74,388	17,10,95,348
	Closing Balance	year		4004 #4000	41,549
	Closing balance		21.02	18,06,74,388	17,10,53,79
21.02	Advance tax :				
21.02	Income tax		ĭ	11 (0 25 212	
	Tax on FDR Interest			14,69,35,010	14,09,35,010
	Tax on STD interest			2,06,48,293	1,87,41,103
	Tax on interest on treasury l	a		16,42,219	15,50,615
	Tax on car registration	John		10,55,661	9,71,056
	Tax on Trade License			85,11,569	76,11,569
	Tax on Trade License			26,000	26,000
	rax on dividend		L	18,55,636	12,18,446
22.00	Interest receivable		=	18,06,74,388	17,10,53,799
	The balance is made up as fo	llows:			
	Opening Balance			3,39,71,910	1,96,10,611
	Add: Addition during the yea	117		1,00,09,535	3,07,97,134
				4,39,81,445	5,04,07,745
	Less: Adjustment during the	year	:#1	47,35,079	2,04,11,749
			=	3,92,46,366	2,99,95,996
23.00	Short term investment				
	Investment in FDR	[Note-23.01]		42,44,50,000	43,67,50,000
	Investment in share	[Note-23.02]		8,10,79,443	10,67,40,780
			š =	50,55,29,443	54,34,90,780
23.01	Investment in FDR The balance is made up as fo	llows:			
3.01				42,87,50,000	44,70,00,000
3.01	Opening Balance			. = 10. 1001000	11,70,00,000
.3.01	Opening Balance Add: Addition during the per	iod/year		60.00.000	7 00 00 000
.3.01		iod/year	-	60,00,000	Contract of the Contract of th
.3.01			-	60,00,000 43,47,50,000 1,03,00,000	7,00,00,000 51,70,00,000 8,02,50,000

This represents the amount invested in fixed deposits with banks which are to be matured over the period of three months, break-up of which is given below:

articulars	Amount	in Taka
	30-Jun-24	31-Dec-23

23.02 Investment in shares

Share in Public Limited	No.of	Cost	Fair Value	11 12 1	
Company	Share	as on 30.06.24	as on 30.06.24	Un-realized gain/ (loss)	
FUWANG FOOD	8,000	2,82,646	1,64,800	(1,17,846	
BBS	70,000	20,45,094	9,80,000	(10,65,094	
BBS	30,000	7,29,181	4,20,000	(3,09,181	
BBS	45,000	10,52,176	6,30,000	[4,22,176	
BPML	1,601	1,11,603	85,333	(26,270	
EHL	1,000	97,391	74,100	(23,291	
EXIM1STMF	1,00,000	6,11,830	3,40,000	(2,71,830	
FORTUNE	50,000	39,86,925	14,90,000	(24,96,925	
FORTUNE	2,500		74,500	74,500	
FORTUNE	9,500	5,27,879	2,83,100	(2,44,779	
GENEXIL	2,000	1,82,546	95,200	(87,346)	
GENEXIL	80		3,808	3,808	
GLOBALINS	5,000	1,83,549	1,37,500	(46,049)	
IFIC1STMF	1,00,000	5,51,650	3,30,000	(2,21,650)	
INDEXAGRO	4,000	5,31,596	2,57,200	(2,74,396)	
INDEXAGRO	5,000	5,79,902	3,21,500	(2,58,402)	
INDEXAGRO	2,500	2,59,777	1,60,750	(99,027)	
LHBL	39,290	32,55,385	24,47,767	(8,07,618)	
LHBL	20,000	13,16,940	12,46,000	(70,940)	
LHBL	5,000	3,52,555	3,11,500	(41,055)	
MAKSONSPIN	40,000	10,31,084	4,36,000	(5,95,084)	
METROSPIN	5,000	1,61,994	84,000	(77,994)	
METROSPIN	5,000	1,37,918	84,000	(53,918)	
NPOLYMER	3,000	1,58,875	1,17,900	(40,975)	
PTL	5,000	3,61,080	3,57,000	(4,080)	
SAIFPOWER	20,000	7,24,166	4,66,000	(2,58,166)	
SAIFPOWER	2,000	59,578	46,600	(12,978)	
SAIFPOWER	15,000	4,75,456	3,49,500	(1,25,956)	
SEAPEARL	3,000	3,08,423	2,74,200	(34,223)	
SQURPHARMA	1,000	2,23,690	2,10,900	(12,790)	
SQURPHARMA	2,600	5,60,456	5,48,340	(12,116)	
SUMITPOWER	50,000	17,10,123	11,05,000	(6,05,123)	
	6,52,071	2,25,71,468	1,39,32,495	(86,38,970)	

23.02

Investment in shares
This represents company's investment in shares of the following public limited company:

Share in Public Limited Company	No.of Share	Cost as on 30.06.24	Fair Value as on 30.06.24	Un-realized gain/ (loss)
APEXFOOT	300	80,090	71,670	(8,420)
BSCCL	16500	38,15,463	20,37,750	(17,77,713)
GENEXIL	5000	4,19,045	2,38,000	(1,81,045)
GENEXIL	2000	1,64,166	95,200	(68,966)
GENEXIL	280		13,328	13,328
JHRML	1250	98,491	88,375	(10,116)
BATBC	11,000	64,39,190	35,50,800	(28,88,390)
BXPHARMA	60,000	1,18,09,350	70,86,000	(47,23,350)
GP	30,000	1,07,30,469	74,31,000	(32,99,469)
GPHISPAT	55,000	31,95,154	14,90,500	(17,04,654)
GPHISPAT	3,025		81,978	81,978
GPHISPAT	2,901		78,617	78,617
LHBL	5,000	3,59,397	3,11,500	(47,897)
SQUARTEX	55,000	38,86,195	25,41,000	(13,45,195)
SQUARPharma	20,000	44,48,312	42,18,000	(2,30,312)
UPGDCL	20,000	51,86,856	28,64,000	(23,22,856)
	2,87,256	5,06,32,178	3,21,97,718	(1,84,34,460)

Particulars	Amount in Taka	
23.03 Investment in charge	30-Jun-24	31-Dec-23

This represents company's investigation of the Company Company	No.of Share	Cost as on 30.06.24	Fair Value as on 30.06.24	Un-realized gain/ (loss)
BATBC	15,300	99,81,656	49,38,840	(50,42,816)
BATBC	19,700	1,02,98,642	63,59,160	(39,39,482)
BSCCL	4,600	10,62,001	5,68,100	(4,93,901)
BSCCL	580	1,28,885	71,630	(57,255)
BSRMLTD	28,000	29,58,732	25,20,000	(4,38,732)
GP	39,900	1,16,34,381	98,83,230	(17,51,151)
SQURPHARMA	27,000	59,72,370	56,94,300	(2,78,070)
SQURPHARMA	23,300	49,14,873	49,13,970	(903)
	1,58,380	4,69,51,540	3,49,49,230	(1,20,02,310)

Investment in listed securities have been presented in the fair value as per IFRS-09 through **Other Comprehensive Income** unrealized gain /(loss) has been charged in Reserved for unrealized gain

24.00	Cash and cash equivalents			
	Cash in hand Cash at bank	[Note No. : 24.01] [Note No. : 24.02]	1,22,34,164 8,37,10,664	1,29,33,870 5,98,06,921
	The management has furnished co	ertificate confirming the position.	 9,59,44,828	7,27,40,791
24.01	Cash in hand			
	Head office Branch office		97,709 1,21,36,455	36,517 1,28,97,353
24.02	Cash at bank		1,22,34,164	1,29,33,870
	Fixed Deposit Short term deposit Current deposit		 65,00,000 7,54,18,021 17,92,643 8,37,10,664	65,00,000 4,81,25,480 51,81,441 5,98,06,921
			 ,,,,,,,,,,,	5,75,00,721

	Particulars	Amount in 30-Jun-24	Taka 30-Jun-23
25.00	Expenses of management	30-jun-24	30-jun-23
	(not applicable to any particular fund or account)		
	Board Meeting fee & expenses	1,63,178	1,19,600
	Audit fees	2,87,500	1.25 1001 14 140 210 14 140 210 14
	Depreciation	38,77,881	-91,98,826
	Depreciation on right of use asset	19,40,646	21,73,866 1,66,390
	Advertisement and publicity Donation and subscription	1,66,997 50,000	40,000
	Legal and professional fees	12,20,000	8,42,533
	Meeting and conference	65,503	
	Registration fees	1,06,000	1,618
	Web pagee Development	78,77,705	55,770 - 57,99,03 8
		78,77,703	-37,99,030
6.00	Finance Cost : Interest on loan	100	2,39,500
	Interest on Lease Liability	1,42,673	1,50,69
		1,42,673	3,90,194
7.00	At the commencement date, a lessee shall measure the lease liability at the pres date. The lease payments shall be discounted using the interest rate implicit in the cannot be readily determined , the lessee shall use the lessee's incremental born considered. Investment & others income	ne lease,if that rate can be readily deter	mined.If that rate
	Interest /profit	1,13,33,829	99,26,482
	(not applicable to any particular fund or account)	1,13,33,029	77,20,402
	Dividend income	17.30,200	12,35,71
	Miscellaneous income	8,000	W W
	Profit / (Loss) on sale of share	20,233	42,43
	Profit / (Loss) on sale of assets	-1,64,395	-28,86
		1,29,27,867	1,11,75,76
8.00	Earning Per share (EPS)		
	The earning per share of the company is as follows:	30.06.24	30.06.23
	A. Number of shares:		
	Shares outstanding at the beginning of the year	4,00,00,000	4,00,00,00
	Weight:	4,00,00,000	4,00,00,00
	Shares outstanding at the beginning of the period	100.00%	100.000
	White the Color Manager Color of the Color Manager Color of the Color		
	Weighted average number of shares:		31.1 Payrins, Tup 15.7 Course Propagation
	Shares outstanding at the beginning of the period/year	4,00,00,000	4,00,00,00
		4,00,00,000	4,00,00,00
	B. Earnings attributable to shareholders	0.000	ramanonina a sano
	Earning attributable to ordinary share holders (profit after tax)	2,89,49,071	3,90,69,432
	C. Basic Earning per share [B/A] Earning per share is calculated in accordance with IAS 33 "Earning Per Share" w Appropriation Accounts.	0.72 which has been shown on the face on Pr	0.98 ofit & Loss
8.01	Earning Per share (EPS)		
	The earning per share of the company is as follows:	April-June 24	April-June 23
	A. Number of shares:		
	Shares outstanding at the beginning of the year	4,00,00,000	4,00,00,00
	Weights	4,00,00,000	4,00,00,00
	Weight: Shares outstanding at the beginning of the period	100.00%	100.009
	Weighted average number of shares:		
	Weighted average number of shares: Shares outstanding at the beginning of the period/ year	4,00,00,000	4,00,00,00
		4,00,00,000 4,00,00,000	
	Shares outstanding at the beginning of the period/year B. Earnings attributable to shareholders	4,00,00,000	4,00,00,000
	Shares outstanding at the beginning of the period/ year		4,00,00,000 4,00,00,000 39,25,252

Particulars	Amount in Taka		
	30-Jun-24	30-Jun-23	

29.00 Net Assets value per share (NAV)

29.01

30.00

Net asset value Per Share has been calculated on weighted average number of 400,00,000 shares outstanding as at June 30, 2024 after giving the effect fresh share issued . Delails calculations are as follows:

F 8	30.06.24	31.12.23
Net Assets	54,68,20,819	58,41,41,724
Paid up Capital	40,00,00,000	40,00,00,000
Reserve for exceptional losses	15,37,34,663	14,67,34,663
Reserve for unrealized gain/(Loss)	(3,90,75,739)	(1,28,05,763)
Revaluation Reserve	48,07,653	53,25,505
Profit or Loss Appropriation Account	2,73,54,242	4,48,87,319
Ordinary Share	4,00,00,000	4,00,00,000
Net asset value Per Share	10/5	
	13.67	14.60
Net Assets value per share (NAV)		
	30.06.24	30.06.23
Net Assets	54,68,20,819	57,39,21,943
Paid up Capital	40,00,00,000	40,00,00,000
Reserve for exceptional losses	15,37,34,663	14,17,34,663
Reserve for unrealized gain/(Loss)	-3,90,75,739	-1,26,02,000
Revaluation Reserve	48,07,653	78,59,215
Profit or Loss Appropriation Account	2,73,54,242	3,69,30,065
Ordinary Share	4,00,00,000	4,00,00,000
Net asset value Per Share	13.67	14.35
Net operating cash flows per share (NOCPS)		7.100
THE STATE OF THE S	30.06.24	30.06.23
Net Operating Cash Flows Per Share(NOCFPS) has been calculated based of during the period. Details calculation are as follows:	on Weighted average number 40,000,000 shar	es outstanding

Net cash generated from operating activities(2,30,62,090)3,39,70,588Weighted average number of ordinary shares4,00,00,0004,00,00,000Net Operating Cash Flows per Share-0.580.85

Net Operating Cash Flows Per Share increased due to reduce payment for management expenses and others.

31.00 Reconciliation of net profit with cash flow from operating activities

Reconciliation of net profit to net operating cash flow	30.06.24	30.06.23
Net Profit before tax	33,82,411	1,28,11,428
Depreciation	58,18,527	(70,24,960)
(Increase)/decrease in provision for taxation	(90,25,009)	(3,98,45,384)
Increase/(decrease) in deferred tax	77,25,408	29,35,016
Increase/(decrease) the balance of fund	(1,79,01,347)	(25,61,92,720)
Increase/(decrease) the premium deposit	(6,66,848)	5,53,00,880
Increase/(decrease) of amount due to other person or body	-1,20,61,043	3,89,63,701
Increase/(decrease) in estimated liabilities in respect of outstanding claims whether due or	1,33,38,513	5,64,10,128
Increase/(decrease) in sundry creditors	58,78,543	15,15,23,290
Increase/(decrease) in Lease Liability	(10,74,102)	(20,06,786)
(Increase)/decrease of stock of stamps	-4,94,109	2,67,059
(Increase)/decrease of stock of printing	1,34,766	24.394
(Increase)/decrease in Advance, deposit & prepayment	57,61,893	4,33,63,119
(Increase)/decrease in advance income tax	(96,20,589)	(93,74,649)
(Increase)/decrease of amount due from other person or body	(50,08,734)	Charles and the second
(Increase)/decrease in interest outstanding	(92,50,370)	(57,69,292)
Net cash flow from operating activities		(74,14,636)
The second secon	(2,30,62,090)	3,39,70,588

Particulars	Amount in Taka		
	30-Jun-24	30-Jun-23	

33.00 Premium less re-insurance

Class of Business	Gross Premium	Re-insurance accepted	Re-insurance ceded	Net premium 30.06.24	Net premium 30.06.23
Fire	5,06,91,619		2,90,25,765	2,16,65,854	2,61,25,418
Marine (Cargo)	9,47,89,048		1,21,70,780	8,26,18,268	13,35,65,058
Marine (Hull)	6,93,677		4.08.720	2,84,957	26.14.786
Motor	2,00,03,595		13,50,000	1,86,53,595	98,66,073
Miscellaneous	1,37,17,376	¥	76,86,353	60,31,024	89,42,605
	17,98,95,315	-	5,06,41,618	12,92,53,697	18,11,13,940

34.00 Claims under policies less re-insurance

Class of Business	Paid	Estimated liability	Previous year's balance	Net claim 30.06.24	Net claim 30.06.23
Fire	26,85,743	1,08,62,898	45,54,184	89.94.457	46,97,333
Marine (Cargo)	. 18,06,291	2,66,09,719	2,43,56,486	40,59,524	-2,32,49,509
Marine (Huli)	73	12,00,000	12,00,000	73	6,692
Motor	11,36,123	2,11,55,956	2,04,24,876	18,67,203	63.11.230
Miscellaneous	88,634	34,02,518	34,02,518	88,634	22,963
	57,16,864	6,32,31,091	5,39,38,064	1,50,09,891	-1,22,11,291

35.00 Expenses of management

These expenses have been charged to revenue account on product basis of gross premium earned or direct business as under:

Class of Business	Amount in	Amount in Taka		
	30-Jun-24	30-Jun-23		
Fire	3,42,13,929	3,68,85,274		
Marine (Cargo)	6,39,77,158	10,20,24,522		
Marine (Hull)	4,68,192	21,60,820		
Motor	1,35,01,277	1,23,53,047		
liscellaneous	92,58,441	61,32,439		
	12,14,18,997	15,95,56,102		

36.00 Transaction with Related Parties:

Meghna Insurance Company Ltd , in normal course of business, carried out a number of transactions with other entities that fall within the defination of related party transction as per IAS- 24 and under the condition no.1.5(vi) of the Corporate governance guideline of the Bangladesh Securities and Exchange Commission rules and regulations disclosures 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, Details transactions with related parties and balances with them as at June 2024 are as follows:

		-2-1-20-2	April-Ju	ne 24	April-June	23
Name of the related party	Relationship	Name of transaction	Premium earned	Claim paid	Premium earned	Claim paid
Aswad Composite Mills Ltd	Director's wife	Insurance	29,46,952	77,000	- CHILLEG	pard
Ayesha Clothing Co.Ltd	Director's wife	Insurance	13,83,151	17,500		
Safaa Sweaters Ltd	Director's wife	Insurance	48,481			
Nafa Apparels Ltd	Director's wife	Insurance	4,57,301			-
K.M Apparels Ltd	Director's wife	Insurance	13,927		-	
Hamza Trims Ltd	Director's wife	Insurance	90,968	-	100	
Hamza Clothing Ltd	Director's wife	Insurance	2.998			
Hamza Logistics Ltd	Director's wife	Insurance	13,09,499	50,000	-	-
	Director 5 time	mourance		59,000	•	75.50
			62,53,277	1,36,000		// T

Limited	io.	
regund insurance Company Limited	e of Fixed Asset	2024
ance Co	e of Fixe	As at 30 lune, 2024
d Insul	chedule	Asat
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Addition Adjustment the Preiod Adjustment the A						-			A contract of the contract of									
Opening Balance during the period Preciod Period Period <th>articulars</th> <th>4</th> <th>Addition</th> <th>Adimentonia</th> <th></th> <th></th> <th>Addition</th> <th>Adingtment</th> <th></th> <th></th> <th></th> <th>1</th> <th></th> <th>Deprecia</th> <th>Hon</th> <th></th> <th></th> <th>_</th>	articulars	4	Addition	Adimentonia			Addition	Adingtment				1		Deprecia	Hon			_
Property		Opening Balance	during the	Preiod	Closing Balance	Opening Balance	during the		Closing Balance	000		-	- 550	Addition during	Adjustment	Tosing Ralanca	Written Down Value as on	Written Down
Character Char	and Fixture	1,68,01,164		00000	1210111		norta	reriod			meralidadion:			the period	the Preiod	201000000000000000000000000000000000000	30.06.2024	31.12.2023
cles on HP 3.7.18.104 3.7.28.125 7.98.805 77.98.805 176.66.904 4.11.27.90 2.6.7.55.77 2.7.19.104 5.9.19.104 9.9.101 2.7.19.125 9.9.101 9.9.11.104	hicles	36774166		O. C. C.	1,07,73,10%		The state of the s			97 50 129	167 70 164	1001	100 100		-	-	A CONTRACTOR OF THE PARTY OF TH	
Control Cont		2,07,4,133			3,67,24,155	73 98 805			100000		10177707	10.78	70,51,035	2,43,085	15,995	72 78 125	95 01 030	10001001
222,745.24 222	hicles on HP	3,71,83,405	TO ALESS AND ADDRESS OF THE PARTY OF THE PAR		37183405		-		13,98,805	1.78,66,983	4.41,22,960	20%	2,62,55,977	8.90.902		271.46.970	100 25 02 5	
\$2.53.066 \$15.086 \$15.086 \$15.086 \$15.0866 \$15.0866 \$15.0866 \$2.44.91.239 \$2.44.91.233 \$2.44.91.239 \$2.44.91.233 \$2.44.91.233<	coration	2.52.74.524			0000000000					2,54,60,823	3,71,83,405	20%	11722582	13 60 553	-	2,71,10,07,7	1,69,76,081	
mert 1,35,046 5,56,164 1,02,45,294 1,55,046 1,55,046 1,02,45,294 1,00,15,894 1,55,046 1,00,15,894 <td></td> <td>100000</td> <td></td> <td>-</td> <td>475,14,324</td> <td>The second secon</td> <td></td> <td></td> <td></td> <td>600 30 90</td> <td>20000000</td> <td>1000</td> <td>100000000000000000000000000000000000000</td> <td>12,02,333</td> <td></td> <td>1,29,92,135</td> <td>2,41,91,270</td> <td>2.67.97.002</td>		100000		-	475,14,324	The second secon				600 30 90	20000000	1000	100000000000000000000000000000000000000	12,02,333		1,29,92,135	2,41,91,270	2.67.97.002
10,373.72 1,500.73.72 1,		52,53,066	15,098		52.68.164					50,65,705	475,14,324	66.07	1,55,88,621	4.82,968		1 60 71 589	200 00 00	
25799644 86.802 3.694.60 2.55,16.86 3.994.60 2.55,16.86 3.994.60 3.994.6	tioner	1.01,73,729	71,500		1 02 45 229				-	10,39,545	52,68,164	30%	42,13,521	78 438		4201050	0.00,000	
1,50,233 3,500 1,50,5034	uipment	2,57,99,664	86.802	369600	256 16 966					33,38,126	1,02,45,229	20%	68.35.603	1 68 095		7002 600	3,76,203	-
1620.45/34 1.626.6434 1.626.6244 1.620.65/34	*	150323	3 500		000'01'00'0					1.09,06,880	255.16.866	15%	1 40 00 704	20000		-869'60'0	32,41,531	
15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.51.34 15.074.34 15.0			OOK'E		1,53,823			1700		0117	00000		1,10,75,701	1,09,367	1.85,710	1,51,16,441	1.04,00,425	
2024 1.85.62.43 <td></td> <td>16,20,45,034</td> <td></td> <td></td> <td>16,20,45,034</td> <td></td> <td></td> <td></td> <td></td> <td>4.7.18</td> <td>1,53,823</td> <td>9657</td> <td>1.45,605</td> <td>340</td> <td></td> <td>1.45.945</td> <td>7878</td> <td></td>		16,20,45,034			16,20,45,034					4.7.18	1,53,823	9657	1.45,605	340		1.45.945	7878	
33.7967498 1.756906 3.91.600 33.7752.798 73.58805 2.52.20.7782 34.51.51.60.61 45.83.884 33.79.32.246 95.70.43.6 72.71.63.1 73.88805 2.52.20.71.02 1 33.26.13.96.6 95.74.35.24 95.74.35.24 95.74.35.24 95.74.35.24 95.74.35.24 95.74.35.24 74.51.04 73.88805 73.27.10.1 73.27.10.1 7	ace	1,85,62,434			185,62,434					16,20,45,034	16,20,45,034	960					ACO 34 OC 31	-
33.36,13.964 92,02,166 48,83.884 33.79,32,246 96,70,436 22,71,631 73,98.805 38,32,27,462 33.45,17,10 2.01,705 9,57,43,526 24,94,08.077	tal-2024	33,79,67,498	1.76.900	3 91 600	33 77 52 700	100000		-		1,31,94,641	1,85,62,434	10%	53.67.793	696868		010120	10,00,13,034	
33.36.13.964 92.02.166 48.83.884 33.79.32.246 96.70.436 22.71.631 73.98.805 1 22.21.631				2171000	35/1/25/1/55	73,98,805			73,98,805	25,32,92,782	34,51,51,603	-	0 20 73 521	200,02,000	200.000	56,76,755	1,28,65,679	4
72,72,100 40,83,884 33,79,32,246 96,70,436 . 22,71,631 73,98,805 34,622,31,064	Total-2023	33.36.13.964	92 00 00	100000	1000000		-							20111110	2,01,703	9,57,43,526	24,94,08,077	
			1001,1001	40,83,884	33,79,32,246	96,70,436		22,71,631	73.98.805		34 52 21 051	-						No.

		9	ost				Amount	- Characterist			
							MILION	HZAHON			Carle Carlo
	Opening Balance	Addition during the period	Adjustment the Period	Closing Balance	Adjustment the Gosing Bajance Rate of Dep. (%)	Opening Balance	Additional Adjustment the during the year Preiod	Adjustment the Preiod		Hosing Balance 30.06.2024	Written Down Value as on 31.12.202
		1									2
	9.94,000			000000	2000	0.0000					
				2,74,000	20.70	8,69,321	6,217		8,75,538	1.18.462 131222	131222
1											
	9,94,000		The second secon	9.94.000		8 20 072	20000				

		CO	est			A second		-		
SI.					-	Amorti	Zation			Control of the contro
No. Particulars	Opening Balance during the period	during the	during the C	Closing Balance	Opening Balance	Charged during the	Adjusment during the	Closing Balance	Written Down Value as on 30.06.2024	Written Down Value as on
Right-of-segaretest		1				beiling	Preiod			21:11:10
Dece ach in Sugar		2,36,47,737	25,28,876	2,39,66,246	1,18,89,925	19.40.646	15 56 973	1 22 72 6.10	11500 500	
							Contract Contract		1,10,72,376	1,32,08,103
Total-2023	2.84 28 871	207 00 03	00.00		200000000000000000000000000000000000000	-		The second secon		
	1000	00/12/00	0/100	V S V 10 4 S V	1 1 1 1 1 0 0 0	00000000				-