

Green Delta Insurance Company Limited
Consolidated Statement of Financial Position (Un-Audited)
As at 30 June 2023

	Notes	BDT In Million	
		As at 30 June 2023	As at 31 December 2022
Property Plant & Equipment's (PPE) and Long Term Investment:			
Property plant & equipment's	3.01	2,179.47	2,195.37
Long term investments		798.87	588.41
Investment in Associates	5.00	115.51	87.22
Total PPE and Long Term Investments		3,093.84	2,871.00
Current Assets :			
Short term investments		2,834.50	2,873.16
Sundry debtors (Including receivable from re-insurer)		7,245.33	6,714.14
Cash & bank balances		1,705.61	1,658.11
Stock of stationery, Stamps		7.79	2.04
Total Current Assets		11,793.23	11,247.45
Current Liabilities :			
Sundry creditors		6,503.42	5,951.10
Unclaimed dividend account	8.00	8.53	6.98
Estimated liabilities on account of outstanding claims		210.74	254.46
Premium deposit & unexpired risk reserve		1,161.16	997.34
Total Current Liabilities		7,883.85	7,209.88
Net Working Capital		3,909.38	4,037.57
Net Assets		7,003.22	6,908.57
Shareholders' Equity :			
Share capital		1,001.88	1,001.88
Share premium		0.14	0.14
Investment fluctuation fund		1,084.31	1,072.28
Reserve & provisions		4,916.89	4,834.26
Total Shareholders' Equity		7,003.22	6,908.57
NAV		7,003.22	6,908.57
NAVPS	17.00	69.90	68.96


Chairman


Director


Managing Director & CEO


Finance Controller


Company Secretary

Green Delta Insurance Company Limited
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 30 June 2023

Particulars	Notes	BDT In Million			
		January - June 2023	January - June 2022	April - June 2023	April - June 2022
Gross premium		2,344.12	2,151.03	1,541.68	1,368.28
Re-insurance premium		(1450.38)	(1366.89)	(1,015.69)	(950.84)
Net Premium		893.74	784.14	525.99	417.44
Re-insurance commission		336.83	290.87	233.82	191.02
Management expenses		(299.98)	(286.14)	(153.00)	(146.99)
Agency commission		(158.04)	(132.14)	(65.02)	(52.38)
Net claim		(238.92)	(125.29)	(112.86)	(107.79)
Un-expired risk-2022		328.85	310.29	167.47	122.67
Un-expired risk-2023		(373.11)	(328.85)	(208.14)	(167.47)
A. Underwriting Profit		489.37	512.88	388.28	256.50
Investment income & others:		183.80	206.92	81.55	134.45
Brokerage commission and others		65.62	66.40	35.79	5.32
B. Investment and Others Income		249.42	273.32	117.34	139.77
Total Income (A+B)		738.78	786.20	505.62	396.27
Non-operating management expenses		(299.64)	(236.77)	(170.97)	(120.57)
Net Profit Before Tax		439.14	549.42	334.65	275.70
Income tax expenses		(150.75)	(164.48)	(120.34)	(69.33)
Net Profit After Tax		288.39	384.94	214.31	206.37
Earning Per Share (EPS)		13.00	2.88	3.84	2.14
					2.06

A-17-CW
Chairman
[Signature]
Finance Controller

[Signature]
Director

Farzana C
Managing Director & CEO
[Signature]
Company Secretary

1000000002848023

Green Delta Insurance Company Limited
Consolidated Statement of changes in shareholders' Equity (Un-audited)
For the period ended 30 June 2023

BDT In Million

Particulars	Share Capital	Share Premium	Reserve for Exceptional Losses	General Reserve	Dividend Equalisation Fund	Revaluation Reserve	Investment Fluctuation Fund	Retain Earnings	Total
Balance at 1st January' 2023	1,001.88	0.14	1,587.37	183.40	110.00	1,048.68	1,072.28	1,904.82	6,908.57
Cash Dividend	-	-	-	-	-	-	-	(250.46)	(250.46)
Profit after tax	-	-	-	-	-	-	-	288.39	288.39
Appropriation to reserve	-	-	44.69	-	-	-	12.03	-	56.72
Balance as at 30 June 2023	1,001.88	0.14	1,632.06	183.40	110.00	1,048.68	1,084.31	1,942.74	7,003.22
Balance as at 30 June 2022	1,001.88	0.14	1,540.45	180.03	110.00	1,062.08	1,245.52	1,626.59	6,766.70

Chairman

A-14-CW

Director

[Signature]

Managing Director & CEO

Fazzanah

Finance Controller

[Signature]

Company Secretary

[Signature]

**Green Delta Insurance Company Limited
Consolidated Cash Flow Statement (Un-audited)
For the period ended 30 June 2023**

	BDT In Million	
	January - June 2023	January - June 2022
Cash flows from operating activities:		
Collection from premium & other income	3,175.59	5,461.18
Payments for management expenses, re-insurance & claims	(2,935.02)	(4,796.68)
Total cash flows from operating activities	<u>240.56</u>	<u>664.50</u>
Cash flows from Investing activities:		
Disposal/(acquisition) of fixed assets	9.52	(33.45)
Disposal/(acquisition) of short term investment	(7.33)	219.72
Disposal/(acquisition) of long term investment	(275.01)	31.59
Investment fluctuation in Share	8.96	(238.63)
Total cash flows from investing activities	<u>(263.86)</u>	<u>(20.77)</u>
Cash flows from financing activities:		
Dividend paid	(250.47)	(326.56)
Interest paid	(98.46)	(81.43)
Bank overdraft	309.50	(85.60)
Loan to received	40.14	31.34
Total cash flows from financing activities	<u>0.71</u>	<u>(462.26)</u>
Net cash flows	<u>(22.59)</u>	<u>181.47</u>
Opening cash & bank balance	<u>1,728.21</u>	<u>1,605.10</u>
Closing cash & bank balance	<u><u>1,705.61</u></u>	<u><u>1,786.57</u></u>
NOCFPS	2.40	6.63

100000002846055



Chairman



Director



Managing Director & CEO



Finance Controller



Company Secretary