

## FORM NL-2-B-PL

Name of the Insurer : Universal Sompo General Insurance Company Limited

Registration No. 134 and Date of Registration with the IRDAI 16 November 2007

## PROFIT AND LOSS ACCOUNT FOR THE QUARTER ENDED ON JUNE 30, 2025

(₹ in Lakhs)						
SI No	Particulars	Schedule Ref. Form No.	For the Quarter Ended June 30, 2025	Up to the Quarter Ended June 30, 2025	For the Quarter Ended June 30, 2024	Up to the Quarter Ended June 30, 2024
1	OPERATING PROFIT/(LOSS)					
	(a) Fire Insurance	NL-1	1,237	1,237	942	942
	(b) Marine Insurance	NL-1	(272)	(272)	33	33
	(c) Miscellaneous Insurance	NL-1	4,777	4,777	1,827	1,827
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		2,006	2,006	1,848	1,848
	(b) Profit on sale of investments		366	366	337	337
	(c) (Loss on sale/ redemption of investments)		(84)	(84)	(21)	(21)
	(d) Amortization of Premium / Discount on Investments		(58)	(58)	(60)	(60)
3	OTHER INCOME (To be specify)					
	Interest on Income Tax Refund		-	-	-	-
	Foreign Exchange (Gain) / Loss		-	-	-	-
	Miscellaneous Income		-	-	-	-
	Profit on Sale / Write off of Fixed Assets (Net)		-	-	-	-
	<b>TOTAL (A)</b>		<b>7,972</b>	<b>7,972</b>	<b>4,906</b>	<b>4,906</b>
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		(10,928)	(10,928)	-	-
	(c) Others - Impairment of Investment Assets		-	-	(258)	(258)
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		-	0	-	0
	(b) Bad debts written off		10,928	10,928	-	-
	(c) Interest on subordinated debt		368	368	-	-
	(d) Expenses towards CSR activities		14	14	26	26
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders' A/c Managerial Remuneration		29	29	19	19
	(g) Towards Excess Expenses of Management		-	-	-	-
	(h) Others		-	-	-	-
	Director Sitting fees and Board meeting expenses		49	49	33	33
	Loss on Sale / Write off of Fixed Assets (Net)		-	-	1	1
	Debtenture Issuance		5	5	5	5
	<b>TOTAL (B)</b>		<b>465</b>	<b>465</b>	<b>(174)</b>	<b>(174)</b>
6	Profit/(Loss) Before Tax		7,507	7,507	5,080	5,080
7	Provision for Taxation					
	Current tax		1,284	1,284	1,474	1,474
	Deferred tax		610	610	52	52
<b>8</b>	<b>Profit / (Loss) after tax</b>		<b>5,613</b>	<b>5,613</b>	<b>3,554</b>	<b>3,554</b>
<b>9</b>	<b>APPROPRIATIONS</b>					
	(a) Interim dividends paid during the period		-	-	-	-
	(b) Final dividend paid		-	-	-	-
	(c) Transfer to any Reserves or Other Accounts (to be specified)		-	-	-	-
	(d) Proposed final dividend		-	-	-	-
	Balance of profit/ loss brought forward from last year		1,09,373	1,09,373	90,537	90,537
	Balance carried forward to Balance Sheet		1,14,986	1,14,986	94,091	94,091