

FORM NL-2-B-PL						
Name of the Insurer : Universal Sampo 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 DECEMBER 31, 2025						
SI No	Particulars	Schedule Ref. Form No.	(₹ in Lakhs)			
			For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024
1	OPERATING PROFIT/(LOSS)					
	(a) Fire Insurance	NL-1	1,080	2,429	978	2,588
	(b) Marine Insurance	NL-1	(175)	(307)	422	(290)
	(c) Miscellaneous Insurance	NL-1	4,486	16,527	5,226	15,319
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		1,704	5,763	1,498	6,059
	(b) Profit on sale of investments		364	1,219	294	1,321
	(c) (Loss on sale/ redemption of investments)		(58)	(158)	(159)	(261)
	(d) Amortization of Premium / Discount on Investments		(45)	(162)	(47)	(198)
3	OTHER INCOME (To be specify)					
	Interest on Income Tax Refund		-	-	-	32
	Foreign Exchange (Gain) / Loss		-	-	-	-
	Miscellaneous Income		-	-	-	-
	Profit on Sale / Write off of Fixed Assets (Net)		3	18	-	11
	TOTAL (A)		7,359	25,328	8,212	24,581
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		-	(10,928)	-	-
	(c) Others - Impairment of Investment Assets		-	-	91	(167)
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		-	-	-	-
	(b) Bad debts written off		-	10,928	-	-
	(c) Interest on subordinated debt		636	1,575	373	648
	(d) Expenses towards CSR activities		235	454	132	301
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders' A/c		-	-	-	-
	Managerial Remuneration		83	214	37	74
	(g) Towards Excess Expenses of Management		-	-	-	-
	(h) Others		-	-	-	-
	Director Sitting fees and Board meeting expenses		37	135	38	114
	Debtenture Issuance		20	70	(2)	63
	TOTAL (B)		1,011	2,448	669	1,033
6	Profit/(Loss) Before Tax		6,348	22,880	7,543	23,548
7	Provision for Taxation					
	Current tax		1,317	4,212	1,875	6,005
	Deferred tax		362	1,649	(363)	(329)
8	Profit / (Loss) after tax		4,669	17,019	6,032	17,872
9	APPROPRIATIONS					
	(a) Interim dividends paid during the period		-	-	-	-
	(b) Final dividend paid		-	920	-	-
	(c) Transfer to any Reserves or Other Accounts (to be specified)		-	-	-	-
	(d) Proposed final dividend		-	-	-	-
	Balance of profit/ loss brought forward from last year		1,20,803	1,09,373	1,02,378	90,537
	Balance carried forward to Balance Sheet		1,25,472	1,25,472	1,08,410	1,08,409