| 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, 2026 | | | | | | |
| | | | | | | (₹ in Lakhs) |
| SI No | Particulars | Schedule Ref. Form No. | For the Quarter Ended June 30, 2026 | Up to the Quarter Ended June 30, 2026 | For the Quarter Ended June 30, 2025 | Up to the Quarter Ended June 30, 2025 |
| 1 | OPERATING PROFIT/(LOSS) | | | | | |
| | (a) Fire Insurance | NL-1 | 1,422 | 1,422 | 1,261 | 1,261 |
| | (b) Marine Insurance | NL-1 | 76 | 76 | (257) | (257) |
| | (c) Miscellaneous Insurance | NL-1 | 2,114 | 2,114 | 4,738 | 4,738 |
| | | | | | | |
| 2 | INCOME FROM INVESTMENTS | | | | | |
| | (a) Interest, Dividend & Rent – Gross | | 2,253 | 2,253 | 2,006 | 2,006 |
| | (b) Profit on sale of investments | | 308 | 308 | 366 | 366 |
| | (c) (Loss on sale/ redemption of investments) | | (162) | (162) | (84) | (84) |
| | (d) Amortization of Premium / Discount on Investments | | (48) | (48) | (58) | (58) |
| 3 | OTHER INCOME (To be specify) | | | | | |
| | Interest on Income Tax Refund | | - | - | - | - |
| | Foreign Exchange (Gain) / Loss | | 0 | 0 | - | - |
| | Miscellaneous Income | | 0 | 0 | - | - |
| | Profit on Sale / Write off of Fixed Assets (Net) | | 1 | 1 | - | - |
| | | | | | | |
| | **TOTAL (A)** | | **5,964** | **5,964** | **7,971** | **7,971** |
| | | | | | | |
| 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 | | (478) | (478) | - | - |
| | | | | | | |
| 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 | | 629 | 629 | 368 | 368 |
| | (d) Expenses towards CSR activities | | 154 | 154 | 14 | 14 |
| | (e) Penalties | | - | - | - | - |
| | (f) Contribution to Policyholders' A/c | | - | - | - | - |
| | Managerial Remuneration | | 100 | 100 | 29 | 29 |
| | (g) Towards Excess Expenses of Management | | - | - | - | - |
| | (h) Others | | - | | - | |
| | Director Sitting fees and Board meeting expenses | | 54 | 54 | 49 | 49 |
| | Loss on Sale / Write off of Fixed Assets (Net) | | - | - | - | - |
| | Debenture Issuance | | - | - | 5 | 5 |
| | **TOTAL (B)** | | **459** | **459** | **465** | **465** |
| | | | | | | |
| 6 | Profit/(Loss) Before Tax | | 5,505 | 5,505 | 7,506 | 7,506 |
| | | | | | | |
| 7 | Provision for Taxation | | | | | |
| | Current tax | | 1,430 | 1,430 | 1,284 | 1,284 |
| | Deferred tax | | (29) | (29) | 610 | 610 |
| **8** | **Profit / (Loss) after tax** | | **4,104** | **4,104** | **5,613** | **5,612** |
| **9** | **APPROPRIATIONS** | | | | | |
| | (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 | | 130,816 | 130,816 | 109,373 | 109,373 |
| | Balance carried forward to Balance Sheet | | 134,920 | 134,920 | 114,986 | 114,985 |