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 September 30, 2026

(₹ in Lakhs)

SI No	Particulars	Schedule Ref. Form No.	For the Quarter Ended September 30, 2026	Up to the Quarter Ended September 30, 2026	For the Quarter Ended September 30, 2025	Up to the Quarter Ended September 30, 2025
1	OPERATING PROFIT/(LOSS)					
	(a) Fire Insurance	NL-1	(465)	957	86	1,348
	(b) Marine Insurance	NL-1	(128)	(52)	125	(132)
	(c) Miscellaneous Insurance	NL-1	(8,003)	(5,889)	7,304	12,041
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		1,562	3,815	2,053	4,059
	(b) Profit on sale of investments		160	468	489	855
	(c) (Loss on sale/ redemption of investments)		(86)	(248)	(16)	(100)
	(d) Amortization of Premium / Discount on Investments		(27)	(75)	(59)	(117)
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)		-	1	15	15
	TOTAL (A)		**(6,987)**	**(1,023)**	**9,997**	**17,969**
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		1,357	879	-	-
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		-	0	-	-
	(b) Bad debts written off		-	-	-	10,928
	(c) Interest on subordinated debt		636	1,265	571	939
	(d) Expenses towards CSR activities		252	406	205	219
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders' A/c		-	-	-	-
	Managerial Remuneration		(11)	89	102	131
	(g) Towards Excess Expenses of Management		-	-	-	-
	(h) Others		-		-	-
	Director Sitting fees and Board meeting expenses		50	104	49	98
	Loss on Sale / Write off of Fixed Assets (Net)		-	-	-	-
	Debenture Issuance		3	3	45	50
	TOTAL (B)		**2,287**	**2,746**	**972**	**1,437**
6	Profit/(Loss) Before Tax		(9,274)	(3,769)	9,025	16,532
7	Provision for Taxation					
	Current tax		(1,430)	-	1,611	2,895
	Deferred tax		(901)	(930)	677	1,287
8	**Profit / (Loss) after tax**		**(6,943)**	**(2,839)**	**6,737**	**12,350**
9	**APPROPRIATIONS**					
	(a) Interim dividends paid during the period		-	-	-	-
	(b) Final dividend paid		1,289	1,289	920	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		1,34,920	1,30,816	1,14,986	1,09,373
	Balance carried forward to Balance Sheet		1,26,688	1,26,688	1,20,803	1,20,803