

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 HALF YEAR ENDED ON SEPTEMBER 30, 2023**

						(₹ in Lakhs)
	Particulars	Schedule Ref. Form No.	For the Quarter Ended September 30, 2023	Up to the Quarter Ended September 30, 2023	For the Quarter Ended September 30, 2022	Up to the Quarter Ended September 30, 2022
1	OPERATING PROFIT/(LOSS)					
	(a) Fire Insurance	NL-1	1,087	2,122	818	3,779
	(b) Marine Insurance	NL-1	-48	-38	49	188
	(c) Miscellaneous Insurance	NL-1	4,831	9,546	3,560	5,052
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		1,510	3,327	1,624	2,920
	(b) Profit on sale of investments		114	207	47	90
	(c) (Loss on sale/ redemption of investments)		(1)	(4)	(1)	(6)
	(d) Amortization of Premium / Discount on Investments		(68)	(160)	(134)	(250)
3	OTHER INCOME (To be specify)					
	Miscellaneous Income		9	9	3	6
	Profit on Sale / Write off of Fixed Assets (Net)		1	(2)	-	0
	TOTAL (A)		7,436	15,008	5,966	11,778
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		-	-	-	-
	(c) Others - Impairment of Investment Assets		-	(52)	-	-
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		-	-	-	-
	(b) Bad debts written off		-	-	-	-
	(c) Interest on subordinated debt		-	-	-	-
	(d) Expenses towards CSR activities		97	148	66	132
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders' A/c		-	-	-	-
	(g) Towards Excess Expenses of Management		-	-	-	-
	(h) Others (Please specify)		-	-	-	-
	Director Sitting fees and Board meeting expenses		21	61	35	68
	Foreign Exchange (Gain) / Loss		-	-	-	-
	Interest On Income Tax Refund		(339)	(339)	-	-
	Stamp Duty – Share Capital		-	-	-	-
	Loss on Sale / Write off of Fixed Assets (Net)		-	-	-	-
	Penalty		-	-	-	-
	Managerial Remuneration		-	-	-	-
	TOTAL (B)		(221)	(182)	101	200
6	Profit/(Loss) Before Tax		7,656	15,190	5,865	11,578
7	Provision for Taxation					
	Current tax		1,191	3,223	1,382	2,728
	Deferred tax		(20)	(345)	154	305
8	Profit / (Loss) after tax		6,486	12,312	4,329	8,545
9	APPROPRIATIONS					
	(a) Interim dividends paid during the period		-	-	-	2,761
	(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		79,118	73,292	60,750	59,296
	Balance carried forward to Balance Sheet		85,605	85,605	65,080	65,080