

<b>FORM NL-2-B-PL</b>						
<b>Name of the Insurer : Universal Sampo General Insurance Company Limited</b>						
<b>Registration No. 134 and Date of Registration with the IRDAI 16 November 2007</b>						
<b>PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2024</b>						
(₹ in Lakhs)						
<b>SI No</b>	<b>Particulars</b>	<b>Schedule Ref. Form No.</b>	<b>For the Quarter Ended March 31, 2024</b>	<b>Up to the Quarter Ended March 31, 2024</b>	<b>For the Quarter Ended March 31, 2023</b>	<b>Up to the Quarter Ended March 31, 2023</b>
1	OPERATING PROFIT/(LOSS)					
	(a) Fire Insurance	NL-1	673	963	560	5,693
	(b) Marine Insurance	NL-1	-199	-211	32	329
	(c) Miscellaneous Insurance	NL-1	5,081	23,227	6,062	14,809
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		2,770	6,928	828	4,962
	(b) Profit on sale of investments		408	745	36	166
	(c) (Loss on sale/ redemption of investments)		(87)	(93)	(14)	(20)
	(d) Amortization of Premium / Discount on Investments		(107)	(298)	(42)	(377)
3	OTHER INCOME (To be specify)					
	Interest on Income Tax Refund		-	339	-	-
	Foreign Exchange (Gain) / Loss		(10)	-	(0.08)	0.13
	Miscellaneous Income		-	9	3	12
	Profit on Sale / Write off of Fixed Assets (Net)		3	-	10	11
	<b>TOTAL (A)</b>		<b>8,532</b>	<b>31,610</b>	<b>7,475</b>	<b>25,584</b>
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	(225)	(100)	(100)
	(b) For doubtful debts		5,683	5,687	-	-
	(c) Others - Impairment of Investment Assets		258	206	1	1
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		74	74	-	-
	(b) Bad debts written off		-	-	59	59
	(c) Interest on subordinated debt		-	-	-	-
	(d) Expenses towards CSR activities		23	296	66	263
	(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		15	100	14	117
	Loss on Sale / Write off of Fixed Assets (Net)		5	5	-	-
	Managerial Remuneration		62	62	204	204
	<b>TOTAL (B)</b>		<b>6,120</b>	<b>6,205</b>	<b>245</b>	<b>544</b>
6	Profit/(Loss) Before Tax		2,412	25,405	7,231	25,040
7	Provision for Taxation					
	Current tax		2,325	7,905	2,533	7,015
	Deferred tax		(943)	(666)	346	346
8	<b>Profit / (Loss) after tax</b>		<b>1,030</b>	<b>18,166</b>	<b>4,352</b>	<b>17,678</b>
9	APPROPRIATIONS					
	(a) Interim dividends paid during the period		-	-	-	-
	(b) Final dividend paid		-	-	-	2,761
	(c) Transfer to any Reserves or Other Accounts (to be specified)		-	-	-	-
	(d) Proposed final dividend		920	920	920	920
	Balance of profit/ loss brought forward from last year		90,428	73,292	69,861	59,296
	Balance carried forward to Balance Sheet		90,538	90,538	73,292	73,292