

## FORM NL-2-B-PL

Name of the Insurer: INDUSIND GENERAL INSURANCE COMPANY LIMITED (FORMERLY AS RELIANCE GENERAL INSURANCE COMPANY LIMITED)

Registration No. 103 and Date of Registration with the IRDAI 23.10.2000

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED ON SEPTEMBER 30, 2025

(₹ lakhs)

	Particulars	Schedule Ref. Form No.	For Q2 2025-26	Up to Q2 2025-26	For Q2 2024-25	Up to Q2 2024-25
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		(183)	(6,081)	(625)	4,854
	(b) Marine Insurance		(1,666)	(1,381)	(3,292)	(4,356)
	(c) Miscellaneous Insurance		10,197	21,449	10,666	13,815
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		8,487	14,339	7,423	13,975
	(b) Profit on sale of investments		1,415	2,533	981	1,725
	(c) (Loss on sale/ redemption of investments)		(63)	(64)	(55)	(58)
	(d) Amortization of Premium / Discount on Investments		(219)	(421)	(303)	(588)
3	OTHER INCOME					
	Profit/(Loss) on sale/discard of assets		0	0	(1)	(2)
	Miscellaneous Income		55	271	291	946
	Reversal of Equity impairment		-	-	-	-
	Excess Provision/bad debts Written Back		-	-	2	5
	<b>TOTAL (A)</b>		<b>18,023</b>	<b>30,645</b>	<b>15,087</b>	<b>30,316</b>
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		102	430	(76)	1,436
5	OTHER EXPENSES					
	Expenses other than those related to Insurance Business		-	-		
	(a) Employee's remuneration and welfare benefits		93	285	72	249
	(b) Managerial remuneration		230	948	27	1,328
	(c) Amortisation of Debenture Expenses		8	15	7	15
	(d) Interest on Statutory Liability		1	6	592	593
	(e) Contribution to policyholders Funds towards Excess EOM		-	-	-	-
	(f) Impairment on Equity Investments		-	-	-	-
	Finance Cost		273	289	571	957
	Interest on Non Convertible Debenture		588	1,110	527	1,047
	Bad debt w/off (Net of Provisions)		367	395	145	267
	Investment written off		-	-	-	-
	Corporate Social Responsibility Expense		199	398	199	399
	Penalty		-	-	-	-
	Exchange Gain / (loss)		-	-	-	-
	<b>TOTAL (B)</b>		<b>1,861</b>	<b>3,876</b>	<b>2,066</b>	<b>6,291</b>
6	Profit/(Loss) Before Tax		<b>16,163</b>	<b>26,769</b>	<b>13,021</b>	<b>24,025</b>
7	Provision for Taxation					
	Current Tax		4,187	6,937	3,183	6,144
	Short Provision for earlier year		-	-	6,547	6,550
	Deferred Tax for current period		(74)	(297)	(6,327)	(6,327)
	Deferred Tax for earlier year		-	-	(3,719)	(3,719)
	MAT Credit		-	-	-	-
8	<b>Profit / (Loss) after tax</b>		<b>12,050</b>	<b>20,129</b>	<b>13,336</b>	<b>21,377</b>
9	APPROPRIATIONS					
	(a) Interim dividends paid during the period		-	-	-	-
	(b) Final dividend paid		27	27	26	26
	(c) Dividend Distribution Tax		-	-	-	-
	(d) Debenture Redemption Reserve		-	-	-	-
	<b>Balance of profit/ loss brought forward from last period</b>		<b>2,20,296</b>	<b>2,12,218</b>	<b>1,88,741</b>	<b>1,80,699</b>
	<b>Balance carried forward to Balance Sheet</b>		<b>2,32,319</b>	<b>2,32,320</b>	<b>2,02,051</b>	<b>2,02,051</b>

Note: '0' denotes amounts less than Rs. 50,000