FORM NL-2-B-PL

Name of the Insurer: INDUSIND GENERAL INSURANCE COMPANY LIMITED (FORMERLY 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, 2026

(₹ lakhs)

	Particulars	Schedule Ref. Form No.	For Q2 2026-27	Up to Q2 2026-27	For Q2 2025-26	Up to Q2 2025-26
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		(1,637)	108	(183)	(6,081)
	(b) Marine Insurance		120	(1,841)	(1,666)	(1,381)
	(c) Miscellaneous Insurance		4,795	(951)	10,197	21,449
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		6,987	14,854	8,487	14,339
	(b) Profit on sale of investments		2,301	3,039	1,415	2,533
	(c) (Loss on sale/ redemption of investments)		(31)	(92)	(63)	(64)
	(d) Amortization of Premium / Discount on Investments		(34)	(108)	(219)	(421)
3	OTHER INCOME					
	Profit/(Loss) on sale/discard of assets		23	24	0	0
	Miscellaneous Income		44	170	55	271
	Reversal of Equity impairement		-	-	-	-
	Excess Provision/bad debts Written Back		195	874	-	-
	TOTAL (A)		**12,763**	**16,077**	**18,023**	**30,645**
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		103	111	102	430
5	OTHER EXPENSES					
	Expenses other than those related to Insurance Business				-	-
	(a) Empoyee's remuneration and welfare benefits		215	297	93	285
	(b) Managerial remuneration		551	916	230	948
	(c) Amortisation of Debenture Expenses		22	47	8	15
	(d) Interest on Statutory Liability		-	1	1	6
	(e) Contribution to policyholders Funds towards Excess EOM		-	-	-	-
	Finance Cost		642	1,019	273	289
	Interest on Non Convertible Debenture		1,926	4,092	588	1,110
	Bad debt w/off (Net of Provisions)		90	144	367	395
	Corporate Social Responsibility Expense		150	302	199	398
	Penalty		-	-	-	-
	Exchange Gain / (loss)		-	-	-	-
	TOTAL (B)		**3,699**	**6,929**	**1,861**	**3,876**
6	Profit/(Loss) Before Tax		**9,064**	**9,148**	**16,163**	**26,769**
7	Provision for Taxation					
	Current Tax		2,190	2,214	4,187	6,937
	Short Provision for earlier year		682	682	-	-
	Deferred Tax for current period		314	310	(74)	(297)
	Deferred Tax for earlier year		-	-	-	
8	**Profit / (Loss) after tax**		**5,878**	**5,942**	**12,050**	**20,129**
9	**APPROPRIATIONS**					
	(a) Interim dividends paid during the period		-	-	-	-
	(b) Final dividend paid		28	28	27	27
	(c) Dividend Distribution Tax		-	-	-	-
	(d) Debenture Redemption Reserve (net of release)		(1,913)	(1,913)	-	-
	Balance of profit/ loss brought forward from last period		**2,20,991**	**2,20,928**	**2,20,296**	**2,12,218**
	Balance carried forward to Balance Sheet		**2,28,755**	**2,28,755**	**2,32,320**	**2,32,320**

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