

FORM NL-2-B-PL				
SWISS REINSURANCE COMPANY LIMITED - INDIA BRANCH				
IRDAI REGISTRATION NO. FRB/002 DATED 21 DECEMBER, 2016				
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2025				
		(Amount in Rs. Lakhs)		
	Particulars	Schedule Ref. Form No.	2024-25	2023-24
1	OPERATING PROFIT/(LOSS)	NL-1		
	(a) Life Insurance		(35,337)	(105,237)
	(b) Fire Insurance		32,569	17,049
	(c) Marine Insurance		1,974	850
	(d) Miscellaneous Insurance		34,876	25,044
2	INCOME FROM INVESTMENTS			
	(a) Interest, Dividend & Rent – Gross		18,762	13,233
	(b) Profit on sale of investments		42	7
	(c) (Loss on sale/ redemption of investments)		(14)	(67)
	(d) Amortization of Premium / Discount on Investments		107	(331)
3	OTHER INCOME		873	-
	- Interest on Income Tax refund			
	Gain on sale of asset		16	5
	TOTAL (A)		53,868	(49,447)
4	PROVISIONS (Other than taxation)			
	(a) For diminution in the value of investments		-	-
	(b) For doubtful debts		-	318
	(c) Others (to be specified)		-	-
5	OTHER EXPENSES			
	(a) Expenses other than those related to Insurance Business		1,255	995
	(b) CSR Expenditure		-	171
	(c) Bad debts written off		-	-
	(d) Interest on subordinated debt		-	-
	(e) Expenses towards CSR activities		-	-
	(f) Penalties		-	-
	(g) Contribution to Policyholders' A/c		-	-
	TOTAL (B)		1,255	1,484
6	Profit/(Loss) Before Tax		52,613	(50,931)
7	Provision for Taxation (Current Tax+ Mat Credit +Deferred Tax asset)		1,361	38
8	Profit / (Loss) after tax		51,252	(50,969)
9	APPROPRIATIONS			
	(a) Interim dividends paid during the year			
	(b) Final dividend paid			
	(c) Transfer to any Reserves or Other Accounts (to be specified)			
	Balance of profit/ loss brought forward from last year		(30,767)	20,202
	Balance carried forward to Balance Sheet		20,484	(30,767)

Notes: to Form NL-1-B-RA and NL-2-B- PL

(a) Items of income in excess of one percent of the total premiums (less reinsurance) or Rs.5,00,000 whichever is higher, shall be shown as a separate line item.

(b) Under the sub-head "Others" items like foreign exchange gains or losses and other items shall be included

(c) Interest, dividends and rentals receivable in connection with an investment should be stated as gross amount, the amount of income tax deducted at source being included under 'advance taxes paid and taxes deducted at source". The expenses pertaining to investment income e.g. Amortisation, Write off, other Investments expenses etc. are to be deducted from this other than separately disclosed here.

(d) Income from rent shall include only the realized rent. It shall not include any notional rent.

(e) Contribution from the Shareholders' Account to policyholders' account /Contribution to the Policyholders' Fund is as per the terms of Section 40C of the Insurance Act, 1938 read with IRDAI (Expenses of Management of Insurers transacting General or Health Insurance Business) Regulations as specified and modified from time to time