

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 HALF YEAR ENDED ON SEPTEMBER 30, 2025					
Particulars	Schedule Ref. Form No.	(Amount in Rs. Lakhs)		For the half year ended September 30, 2024	For the period ended September 30, 2024
		For the half year ended September 30, 2025	For the period ended September 30, 2025		
1 OPERATING PROFIT/(LOSS)	NL-1				
(a) Life Insurance		(11,075)	(11,075)	(14,352)	(14,352)
(b) Fire Insurance		10,102	10,102	10,375	10,375
(c) Marine Insurance		601	601	610	610
(d) Miscellaneous Insurance		35,579	35,579	12,671	12,671
2 INCOME FROM INVESTMENTS					
(a) Interest, Dividend & Rent – Gross		11,307	11,307	7,961	7,961
(b) Profit on sale of investments		208	208	-	-
(c) (Loss on sale/ redemption of investments)		(1)	(1)	-	-
(d) Amortization of Premium / Discount on Investments		(74)	(74)	-	-
3 OTHER INCOME		1	1	-	-
- Gain on sale of fixed assets					
TOTAL (A)		46,649	46,649	17,265	17,265
4 PROVISIONS (Other than taxation)					
(a) For diminution in the value of investments		-	-	-	-
(b) For doubtful debts		-	-	-	-
(c) Others (to be specified)		-	-	-	-
5 OTHER EXPENSES					
(a) Expenses other than those related to Insurance Business		345	345	522	522
(b) CSR Expenditure		419	419	-	-
(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)		764	764	522	522
6 Profit/(Loss) Before Tax		45,885	45,885	16,743	16,743
7 Provision for Taxation		17,566	17,566	-	-
8 Profit / (Loss) after tax		28,319	28,319	16,743	16,743
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		20,484	20,484	(30,767)	(30,767)
Balance carried forward to Balance Sheet		48,803	48,803	(14,024)	(14,024)
<p>Notes: to Form NL-1-B-RA and NL-2-B- PL</p> <p>(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.</p> <p>(b) Under the sub-head "Others" items like foreign exchange gains or losses and other items shall be included</p> <p>(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.</p> <p>(d) Income from rent shall include only the realized rent. It shall not include any notional rent.</p> <p>(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</p>					