

FORM L-2-A-PL

Name of the Insurer:

Registration No. and Date of Registration with the IRDAI

PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2021

Shareholders' Account (Non-technical Account)

(Amount in Rs. Lakhs)

Particulars	Schedule Ref. Form No.	For the Quarter 30.09.2021 (Audited)	Up to the Quarter 30.09.2021 (Audited)	For the Corresponding Quarter of the Previous Year (Unaudited)	Up to the Corresponding Quarter of the Previous Year (Unaudited)
Amounts transferred from the Policyholders Account (Technical Account)		140786.77	140786.77	0.00	0.00
Income From Investments					
(a) Interest, Dividends & Rent – Gross		3831.11	4296.45	504.95	937.94
(b) Profit on sale/redemption of investments		171.58	179.58	79.00	101.17
(c) (Loss on sale/ redemption of investments)		(17.60)	(26.09)	(49.44)	(73.27)
(d) Amortisation of Premium / Discount on Investments		0.00	0.00	0.00	0.00
Other Income (to be specified)					
TOTAL (A)		144771.86	145236.71	534.51	965.84
Expense other than those directly related to the insurance business		12.33	24.82	12.52	22.25
Contribution to Policyholders' A/c					
(a) Towards Excess Expenses of Management ¹		0.00	0.00	0.00	0.00
(b) Others		0.00	0.00	0.00	0.00
Interest on subordinated debt		0.00	0.00	0.00	0.00
Expenses towards CSR activities		0.00	0.00	0.00	0.00
Penalties		0.00	0.00	0.00	0.00
Bad debts written off		0.00	0.00	0.00	0.00
Amount Transferred to Policyholders' Account ²		0.00	0.00	0.00	0.00
Provisions (Other than taxation)					
(a) For diminution in the value of investments (Net)		0.00	0.00	0.00	0.00
(b) Provision for doubtful debts		0.00	0.00	0.00	0.00
(c) Others (to be specified)		0.00	0.00	0.00	0.00
TOTAL (B)		12.33	24.82	12.52	22.25
Profit/ (Loss) before tax		144759.54	145211.89	521.98	943.59
Provision for Taxation		1388.24	1546.31	182.41	329.73
Profit / (Loss) after tax		143371.30	143665.58	339.58	613.86
APPROPRIATIONS					
(a) Balance at the beginning of the year.		0.00	0.00	0.00	0.00
(b) Interim dividend paid		0.00	0.00	0.00	0.00
(c) Final dividend paid		0.00	0.00	0.00	0.00
(d) Transfer to reserves/ other accounts (to be specified)		2584.53	2878.81	339.58	613.86
Profit/Loss carried forward to Balance Sheet		140786.77	140786.77	0.00	0.00

¹ Refer Circular IRDA/F&A/CIR/MISC/184/10/2019 dt. 4th Oct. 2019

² Refer para 2.6 of Master Circular dt. 11.12.2013 on Preparation of Financial Statements and Filing Returns of Life Insurance Business

Note:

a) 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'.

b) Income from rent shall include only the realised rent. It shall not include any notional rent.