

**PERIODIC DISCLOSURES**  
**FORM NL-2-B-PL**

Name of the Insurer: ICICI Lombard General Insurance Company Limited

Registration No. 115 dated August 3, 2001

CIN: L67200MH2000PLC129408

**PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED SEPTMEBER 30, 2023**

(₹ lakhs)

	Particulars	Schedule Ref. Form No.	For Q2 2023-24	Upto H1 2023-24	For Q2 2022-23	Upto H1 2022-23
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		10,227	20,686	13,729	28,744
	(b) Marine Insurance		549	(132)	907	557
	(c) Miscellaneous Insurance		48,938	72,282	36,385	53,398
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		17,528	33,189	14,791	31,274
	(b) Profit on sale of investments		4,848	7,834	4,807	5,685
	(c) (Loss on sale/ redemption of investments)		(796)	(1,325)	(71)	(215)
	(d) Amortization of Premium / Discount on Investments		602	1,037	171	59
3	OTHER INCOME					
	(a) Interest income on tax refund		-	-	844	844
	(b) Profit on sale/discard of fixed assets		4	10	7	11
	(c) Recovery of bad debts written off		-	-	-	-
	<b>TOTAL (A)</b>		<b>81,901</b>	<b>133,581</b>	<b>71,570</b>	<b>120,357</b>
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		787	(879)	8,934	8,929
	(b) For doubtful debts		715	560	(44)	198
	(c) For future recoverable under reinsurance contracts		-	-	-	-
	(d) Others		-	-	-	-
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business					
	(i) Employees' remuneration and other expenses		147	287	70	159
	(ii) Managerial remuneration		119	341	264	450
	(iii) Directors' fees and profit commission		65	110	44	97
	(iv) Expense related to Investment property		21	41	27	53
	(v) Listing fees / other charges		5	10	5	10
	(b) Bad debts written off		2,597	2,601	5	65
	(c) Interest on Non-convertible Debentures		92	184	380	964
	(d) Expenses towards CSR activities		915	1,830	856	1,712
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders A/c					
	(i) Towards Excess Expenses of Management		-	-	-	-
	(ii) Others		-	-	-	-
	(g) Others		-	-	-	-
	(i) Loss on sale/discard of fixed assets		73	130	62	244
	<b>TOTAL (B)</b>		<b>5,536</b>	<b>5,215</b>	<b>10,603</b>	<b>12,881</b>
6	<b>Profit/(Loss) Before Tax</b>		<b>76,365</b>	<b>128,366</b>	<b>60,967</b>	<b>107,476</b>
7	Provision for Taxation					
	(a) Current tax / MAT Payable		23,560	39,807	16,931	29,381
	(b) Excess Tax Provision written back of earlier years		-	-	(12,848)	(12,848)
	(c) Deferred tax (Income) / Expense		(4,922)	(8,204)	(2,169)	(3,013)
8	<b>Profit / (Loss) after tax</b>		<b>57,727</b>	<b>96,763</b>	<b>59,053</b>	<b>93,956</b>
9	APPROPRIATIONS					
	(a) Interim dividends paid during the year		-	-	-	-
	(b) Final dividend paid		27,014	27,014	24,551	24,551
	(c) Dividend distribution tax		-	-	-	-
	(d) Debenture Redemption Reserve		-	-	-	-
	(e) Transfer to General Reserves		-	-	-	-
	Balance of profit/ loss brought forward from last year		380,637	341,601	250,249	215,346
	Balance carried forward to Balance Sheet		<b>411,350</b>	<b>411,350</b>	<b>284,751</b>	<b>284,751</b>

PD/2023-24/H1/Ver. Dated October 18, 2023