

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 MARCH 31, 2026

(₹ lakhs)

	Particulars	Schedule Ref. Form No.	For Q4 2025-26	Upto FY 2025-26	For Q4 2024-25	Upto FY 2024-25
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		17,689	63,051	24,096	78,331
	(b) Marine Insurance		(840)	(7,362)	3,908	(720)
	(c) Miscellaneous Insurance		37,736	196,684	13,588	149,081
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		19,850	88,741	20,442	80,483
	(b) Profit on sale of investments		2,992	27,587	1,960	22,517
	(c) (Loss on sale/ redemption of investments)		(432)	(2,095)	(3,015)	(4,845)
	(d) Amortization of Premium / Discount on Investments		1,348	4,117	645	2,327
3	OTHER INCOME					
	(a) Interest income on tax refund		-	-	957	957
	(b) Profit on sale/discard of fixed assets		(3)	43	42	53
	(c) Recovery of bad debts written off		36	931	4,928	4,929
	TOTAL (A)		78,376	371,697	67,551	333,113
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		4,900	(1,126)	(253)	(4,054)
	(b) For doubtful debts		(32)	(2,253)	(140)	(620)
	(c) For future recoverable under reinsurance contracts		-	-	-	-
	(d) Others		-	-	-	-
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business					
	(b) Bad debts written off		6	2,321	21	36
	(c) Interest on Non-convertible Debentures		-	-	-	29
	(d) Expenses towards CSR activities		1,138	5,167	681	4,042
	(e) Penalties		2	3	-	121
	(f) Contribution to Policyholders A/c					
	(i) Towards Excess Expenses of Management		-	-	-	-
	(ii) Towards remuneration of MD/CEO/WTD/Other KMPs		167	521	107	397
	(g) Others					
	(i) Employees' remuneration and other expenses		299	886	182	656
	(ii) Directors' fees and profit commission		60	197	54	258
	(iii) Expense related to Investment property		-	-	-	-
	(iv) Listing fees / other charges		5	23	6	22
	(v) Loss on sale/discard of fixed assets		11	65	73	95
	TOTAL (B)		6,556	5,804	731	982
6	Profit/(Loss) Before Tax		71,820	365,893	66,820	332,131
7	Provision for Taxation					
	(a) Current tax / MAT Payable		(87)	83,518	(15,988)	68,945
	(b) Excess Tax Provision written back of earlier years		-	-	-	-
	(c) Deferred tax (Income) / Expense		17,164	5,181	31,849	12,357
8	Profit / (Loss) after tax		54,743	277,194	50,959	250,829
9	APPROPRIATIONS					
	(a) Interim dividends paid during the year		-	32,342	-	27,214
	(b) Final dividend paid		-	34,736	-	29,586
	(c) Dividend distribution tax		-	-	-	-
	(d) Debenture Redemption Reserve		-	-	-	-
	(e) Transfer to General Reserves		-	-	-	-
	Balance of profit/ loss brought forward from last year		831,279	675,906	624,947	481,877
	Balance carried forward to Balance Sheet		886,022	886,022	675,906	675,906

*Penalty paid of Rs 62,841/- in Q1 FY 2025-26 against GST order received from Gujarat Goods and Service Tax authorities