

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 SEPTEMBER 30, 2026

(₹ lakhs)

	Particulars	Schedule Ref. Form No.	For Q2 2026-27	Upto H1 2026-27	For Q2 2025-26	Upto H1 2025-26
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		12,798	15,387	15,670	26,821
	(b) Marine Insurance		1,020	(1,049)	(3,258)	(4,835)
	(c) Miscellaneous Insurance		73,529	96,388	62,854	118,693
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		27,028	49,853	25,476	47,235
	(b) Profit on sale of investments		14,589	18,690	6,230	16,189
	(c) (Loss on sale/ redemption of investments)		(2,308)	(2,670)	(682)	(1,566)
	(d) Amortization of Premium / Discount on Investments		1,427	2,894	851	1,691
3	OTHER INCOME					
	(a) Interest income on tax refund		-	676	-	-
	(b) Profit on sale/discard of fixed assets		3	88	27	42
	(c) Recovery of bad debts written off		124	143	66	895
	TOTAL (A)		128,210	180,400	107,234	205,165
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		1,532	(2,065)	(3,180)	(6,026)
	(b) For doubtful debts		(118)	(37)	452	435
	(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		-	13	-	23
	(c) Interest on Non-convertible Debentures		-	-	-	-
	(d) Expenses towards CSR activities		1,587	3,233	1,967	2,808
	(e) Penalties		100	100	-	1
	(f) Contribution to Policyholders A/c					
	(i) Towards Excess Expenses of Management		-	-	-	-
	(ii) Towards remuneration of MD/CEO/WTD/Other KMPs		96	294	68	263
	(g) Others					
	(i) Employees' remuneration and other expenses		178	379	122	413
	(ii) Directors' fees and profit commission		49	111	41	97
	(iii) Expense related to Investment property		-	-	-	-
	(iv) Listing fees / other charges		6	12	6	12
	(v) Loss on sale/discard of fixed assets		39	49	31	41
	TOTAL (B)		3,469	2,089	(493)	(1,933)
6	Profit/(Loss) Before Tax		124,741	178,311	107,727	207,098
7	Provision for Taxation					
	(a) Current tax / MAT Payable		30,021	43,167	29,988	58,936
	(b) Excess Tax Provision written back of earlier years		-	-	-	-
	(c) Deferred tax (Income) / Expense		80	187	(4,215)	(8,500)
8	Profit / (Loss) after tax		94,640	134,957	81,954	156,662
9	APPROPRIATIONS					
	(a) Interim dividends paid during the year		-	-	-	-
	(b) Final dividend paid		-	34,932	-	34,736
	(c) Dividend distribution tax		-	-	-	-
	(d) Debenture Redemption Reserve		-	-	-	-
	(e) Transfer to General Reserves		-	-	-	-
	Balance of profit/ loss brought forward from last year		-	886,022	-	675,906
	Balance carried forward to Balance Sheet		94,640	986,047	81,954	797,832

The above figures are including IIO business

PD/2026-27/H1/Ver. Dated October 14, 2026