FORM NL-1-B-RA
SCOR SE - INDIA BRANCH
Registration No.: FRB/003 Dated December 21, 2016
REVENUE ACCOUNT FOR THE PERIOD ENDED ON March 31, 2026

(Amount in Rs. Lakhs)

Particulars	Schedule Ref. Form No.	Fire				Marine				Miscellaneous				Life				Total			
		For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025
1 Premiums earned (Net)	NL-4	23,015	38,599	22,616	43,189	967	1,581	365	792	49,086	92,170	40,440	79,459	(18,189)	(12,733)	4,508	10,160	54,878	119,616	67,928	133,601
2 Profit/ Loss on sale/redemption of Investments		0	1	1	4	0	0	(0)	0	(0)	1	(1)	9	0	(3)	-	-	(0)	(1)	(0)	13
3 Interest, Dividend & Rent – Gross Note 1		1,482	2,767	1,495	2,524	102	157	22	60	3,490	6,601	3,399	7,291	1,405	2,864	865	1,574	6,478	12,388	5,782	11,449
4 Other (a) Other Income (i) Miscellaneous income		29	61	34	58	2	3	1	1	58	130	60	130	-	-	-	-	89	194	95	190
(b) Contribution from the Shareholders' Account (i) Towards Excess Expenses of Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Towards remuneration of MD/CEO/WTD/Other KMPs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (A)		**24,526**	**41,428**	**24,145**	**45,775**	**1,071**	**1,741**	**388**	**854**	**52,634**	**98,902**	**43,898**	**86,890**	**(16,784)**	**(9,872)**	**5,373**	**11,734**	**61,446**	**132,198**	**73,805**	**145,253**
6 Claims Incurred (Net)	NL-5	6,171	29,333	9,044	22,378	485	776	-	449	36,337	59,743	-	44,680	4,137	9,660	-	7,172	47,130	99,511	35,542	74,679
7 Commission	NL-6	4,622	8,446	4,015	6,231	197	241	240	28	11,859	18,504	23,269	15,296	(289)	(599)	2,989	(490)	16,388	26,591	13,393	21,075
8 Operating Expenses related to Insurance Business	NL-7	2,729	5,397	3,284	5,217	189	302	(2)	124	6,133	12,338	9,599	14,182	1,769	3,868	(219)	2,389	10,821	21,906	11,914	21,913
9 Premium Deficiency		-	-	-	-	-	-	53	-	-	-	7,226	-	-	-	1,351	-	-	-	-	-
TOTAL (B)		**13,522**	**43,176**	**16,344**	**33,827**	**872**	**1,318**	**291**	**601**	**54,329**	**90,584**	**40,094**	**74,158**	**5,617**	**12,928**	**4,121**	**9,081**	**74,339**	**148,007**	**60,850**	**117,667**
10 **Operating Profit/(Loss) C= (A - B)**		**11,004**	**(1,748)**	**7,801**	**11,949**	**198**	**423**	**97**	**253**	**(1,694)**	**8,318**	**3,805**	**12,732**	**(22,400)**	**(22,800)**	**1,252**	**2,653**	**(12,892)**	**(15,808)**	**12,954**	**27,586**
11 **APPROPRIATIONS**																					
Transfer to Shareholders' Account		11,004	(1,748)	7,801	11,949	198	423	97	253	(1,694)	8,318	3,805	12,732	(22,400)	(22,800)	1,252	2,653	(12,892)	(15,808)	12,954	27,586
Transfer to Catastrophe Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Other Reserves (to be specified)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL (C)		**11,004**	**(1,748)**	**7,801**	**11,949**	**198**	**423**	**97**	**253**	**(1,694)**	**8,318**	**3,805**	**12,732**	**(22,400)**	**(22,800)**	**1,252**	**2,653**	**(12,892)**	**(15,808)**	**12,954**	**27,586**

Notes:- (a) See notes appended at the end of Form NL-2-B-PL

Note - 1	Non - life												Life				Total			
Pertaining to Policyholder's funds	Fire				Marine				Miscellaneous											
	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025	For the half year ended March 31, 2026	Up to the year ended March 31, 2026	For the half year ended March 31, 2025	Up to the year ended March 31, 2025
Interest, Dividend & Rent	1,464	2,716	1,483	2,494	100	154	22	59	3,459	6,495	3,374	7,210	1,420	2,876	854	1,560	6,443	12,241	5,733	11,323
Add/Less:-																				
Investment Expenses	(8)	(15)	(8)	(14)	(1)	(1)	(0)	(0)	(18)	(35)	(18)	(39)	(7)	(15)	(4)	(8)	(34)	(65)	(30)	(60)
Amortisation of Premium/ Discount on Investments	27	66	20	44	2	4	0	1	50	141	43	120	(7)	3	16	21	70	212	79	187
Amount written off in respect of depreciated investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for Bad and Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for diminution in the value of other than actively traded Equities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income from Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest, Dividend & Rent – Gross*	**1,482**	**2,767**	**1,495**	**2,524**	**102**	**157**	**22**	**60**	**3,490**	**6,601**	**3,399**	**7,291**	**1,405**	**2,864**	**865**	**1,574**	**6,479**	**12,388**	**5,782**	**11,449**

*** Term gross implies inclusive of TDS**