FORM NL-2-B-PL
SCOR SE - INDIA BRANCH
Registration No.: FRB/003 Dated December 21 , 2016
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON: March 31, 2026

(Amount in Rs. Lakhs)

	Particulars	Schedule Ref. Form No.	For the half year ended March 31, 2026	Upto the year ended March 31, 2026	For the half year ended March 31, 2025	Upto the year ended March 31, 2025
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		11,004	(1,748)	7,801	11,949
	(b) Marine Insurance		199	423	97	253
	(c) Miscellaneous Insurance		(1,694)	8,318	3,805	12,732
	(d) Life		(22,400)	(22,800)	1,252	2,653
					-	
2	INCOME FROM INVESTMENTS				-	
	(a) Interest, Dividend & Rent – Gross		3,181	6,772	3,635	6,870
	(b) Profit on sale of investments		(0)	1	0	8
	(c) (Loss on sale/ redemption of investments)		0	(2)	-	-
	(d) Amortization of Premium / Discount on Investments		29	117	51	113
3	OTHER INCOME				-	
	(a) Interest income on tax refund		-	-	239	429
	(b) Profit / Loss on sale/discard of fixed assets		12	12	0	0
	(c) Recovery of bad debts written off			-	-	-
	TOTAL (A)		**(9,670)**	**(8,907)**	**16,880**	**35,007**
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		(760)	29	(1,355)	61
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business					
	(i) Managerial remuneration		-	-	-	-
	(ii) Investment expenses		17	36	19	37
	(b) Bad debts written off		0	0	(3)	(3)
	(c) Interest on subordinated debt		-	-	0	0
	(d) Expenses towards CSR activities		67	323	82	165
	(e) Loss on sale/discard of fixed assets		-	-	-	
	TOTAL (B)		**(676)**	**388**	**(1,257)**	**259**
6	**Profit/(Loss) Before Tax**		**(8,994)**	**(9,295)**	**18,137**	**34,747**
7	Provision for Taxation					
	(a) Current tax / MAT Payable		343	-	(6,505)	(13,521)
	(b) MAT Credit Entitlement		-	-	-	-
	(c) Deferred tax (Expense) / Income		3,295	3,649	(491)	80
8	**Profit / (Loss) after tax**		**(5,356)**	**(5,646)**	**11,141**	**21,306**
9	**APPROPRIATIONS**					
	(a) Interim dividends paid during the year		-	-	-	-
	(b) Final dividend paid		-	(13,000)	-	(4,500)
	(c) Transfer to any Reserves or Other Accounts (to be specified)		-	-	-	-
	Balance of profit/ loss brought forward from last year		-	26,026	-	9,220
	Balance carried forward to Balance Sheet		**(5,356)**	**7,380**	**11,141**	**26,026**
	Basic and Diluted EPS			Not applicable		

Notes: to Form NL-1-B-RA and NL-2-B- PL

(a) Items of income in excess of one percent of the total premiums (less reinsurance) or Rs.5,00,000 whichever is higher, shall be shown as a separate line item.

(b) Under the sub-head "Others" items like foreign exchange gains or losses and other items shall be included.

(c) 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". The expenses pertaining to investment income e.g. Amortisation, Write off, other Investments expenses etc. are to be deducted from this other than separately disclosed here.

(d) Income from rent shall include only the realized rent. It shall not include any notional rent.

(e) Contribution from the Shareholders' Account to policyholders' account /Contribution to the Policyholders' Fund is as per the terms of Section 40C of the Insurance Act, 1938 read with IRDAI (Expenses of Management of Insurers transacting General or Health Insurance Business) Regulations as specified and modified from time to time.