**PERIODIC DISCLOSURES**

**FORM NL-2-B-PL**

**Münchener Rückversicherungs-Gesellschaft Aktiengesellschaft - India Branch**
Registration No. : **FRB/001**
Date of Registration with the IRDAI: **21 December 2016**
**Profit and Loss Account for the year ended 30 Sept 2025**

(₹ in 'Lakhs)

| Particulars | | Schedule | H1 FY 2025-26 | H1 FY 2024-25 |
|---|---|---|---|---|
| 1. | **Operating Profit / (Loss)** | | | |
| | (a) Fire Insurance | | 3,915 | (1,944) |
| | (b) Marine Insurance | | 75 | 72 |
| | (c) Miscellaneous Insurance | | 34,748 | 11,259 |
| | (d) Life Insurance | | (12,603) | 8,180 |
| 2. | **Income from Investments** | | | |
| | (a) Interest, Dividend & Rent | | 8,614 | 7,008 |
| | (b) Profit on sale/redemption of investments | | - | - |
| | (c) (Loss) on sale/redemption of investments | | - | - |
| 3. | **Other Income** | | | |
| | **TOTAL (A)** | | **34,749** | **24,575** |
| | | | | |
| 4. | **Provisions (Other than taxation)** | | | |
| | (a) For diminution in the value of investments | | - | - |
| | (b) For doubtful debts | | - | - |
| | (c) Others | | - | - |
| | | | | |
| 5. | **Other Expenses** | | | |
| | (a) Expenses other than those related to Insurance Business | | | |
| | - Employees' remuneration & welfare benefits | | 41 | 839 |
| | - Interest & Bank Charges | | 52 | 51 |
| | (b) Bad debts written off | | - | - |
| | (c) Interest on subordinated debt | | - | - |
| | (d) Expenses towards CSR activities | | 131 | 7 |
| | (e) Penalties | | - | - |
| | (f) Contribution to Policyholders' A/c | | | |
| | (i) Towards excess expenses of management [1] | | - | - |
| | (ii) Towards remuneration of MD / CEO / WTD / Other KMPs [2] | | - | - |
| | (iii) Others | | - | - |
| | (g) Others | | | |
| | (i) Loss on sale/discard of fixed assets | | - | - |
| | | | | |
| | **TOTAL (B)** | | **224** | **897** |
| | | | | |
| | **Profit / (Loss) Before Tax** | | **34,525** | **23,678** |
| | | | | |
| | Provision for Taxation: | | | |
| | (a) Current Tax | | 13,906 | 9,188 |
| | (b) Deferred tax (Income) / Expense (Refer note 18.8) | | (47) | (343) |
| | (c) Minimum Alternate Tax (MAT) | | - | - |
| | (d) Short/(Excess) tax provision of earlier years | | - | - |
| | (e) Short/(Excess) MAT Credit of earlier years | | - | (69) |
| | | | | |
| | **Profit / (Loss) After Tax** | | **20,666** | **14,903** |
| | | | | |
| | **Appropriations** | | | |
| | (a) Interim dividends paid during the year | | - | - |
| | (b) Final dividend paid | | - | - |
| | (d) Transfer to General Reserves | | - | - |
| | | | | |
| | Balance of Profit / (Loss) brought forward from last year | | 68,000 | 7,372 |
| | | | | |
| | **Balance carried forward to Balance Sheet** | | **88,666** | **22,275** |
| | | | | |
| | Basic and Diluted EPS | | Not applicable | |

[1] In case expenses of management exceeds the limits prescribed by the regulations,
[2] In case annual remuneration exceeds the specified limit,

The schedules referred to above & notes to accounts form an integral part of the Financial Statements.