

## FORM NL-2-B-PL

Name of the Insurer: The Oriental Insurance Company Limited

Registration No. and Date of Registration with the IRDA: 556 dated 25.02.2014

## PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR ENDED 30.09.2017

Sl. No.	Particulars	Schedule	For the quarter ending 30.09.2017 (Rs.'000)	Upto the half year ending 30.09.2017 (Rs.'000)	For the quarter ending 30.09.2016 (Rs.'000)	Upto the half year ending 30.09.2016 (Rs.'000)
1	OPERATING PROFIT/(LOSS)					
	(a) Fire Insurance		7532	-387992	-1302062	-1857699
	(b) Marine Insurance		563252	642507	273784	134984
	(c) Miscellaneous Insurance		-512988	4130786	-2593558	-4236190
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		441852	693496	752054	1192248
	(b) Profit on sale of investments		382774	865431	558619	917542
	Less: Loss on sale of investments		-1388	-1388	0	0
3	OTHER INCOME (To be specified)		39614	48261	52258	75374
	<b>TOTAL (A)</b>		<b>920648</b>	<b>5991102</b>	<b>-2258904</b>	<b>-3773740</b>
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		0	0	0	0
	(b) For doubtful debts		-433955	-433955	0	0
	(c) Others (to be specified)		6503	11661	6625	12795
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		0	0	0	0
	(b) Bad debts written off		0	0	-134	-134
	(c) Others (To be specified)		9852	19873	28675	35191
	<b>TOTAL (B)</b>		<b>-417599</b>	<b>-402420</b>	<b>35166</b>	<b>47852</b>
1	Profit Before Tax		<b>1338247</b>	<b>6393522</b>	<b>-2294069</b>	<b>-3821591</b>
2	Provision for Taxation-CY		-1100000	-1100000	0	0
3	Provision for Taxation-Pys		1777231	1777231	0	0
4	Prior period items(Net)		-15309	-16343	-3332	-3343
	CSR Expenditure		24419	24419	33984	33984
5	Profit After Tax		<b>2000168</b>	<b>7054409</b>	<b>-2297402</b>	<b>-3824935</b>
	<b>APPROPRIATIONS</b>					
	(a) Interim dividends paid during the year		0	0	0	0
	(b) Proposed final dividend		0	0	0	0
	(c) Dividend distribution tax		0	0	0	0
	(d) Transfer to any Reserves or Other Accounts (to be specified)		0	0	0	0
	Balance of profit/ loss brought forward from last year		0	0	0	0
	Balance carried forward to Balance SGeet		2000168	7054409	-2297402	-3824935

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

- (a) Premium income received from business concluded in and outside India shall be separately disclosed.
- (b) Reinsurance premiums whether on business ceded or accepted are to be brought into account gross (i.e. before deducting commissions) under the head reinsurance premiums.
- (c) Claims incurred shall comprise claims paid, specific claims settlement costs wherever applicable and change in the outstanding provision for claims at the year-end.
- (d) Items of expenses and 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.
- (e) Fees and expenses connected with claims shall be included in claims.
- (f) Under the sub-head "Others" shall be included items like foreign exchange gains or losses and other items.
- (g) 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".
- (h) Income from rent shall include only the realised rent. It shall not include any notional rent.