

Valueattics Reinsurance Ltd.

IRDAI Registration No.168, dated March 13, 2025

Form NL-2-B-PL

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED ON March 31st, 2026**(Amount in Rs. Lakhs)**

Sr. No.	Particulars	Schedule Ref. Form No.	For the Quarter 31.03.2026	Up to the quarter 31.03.2026	For the Quarter 31.03.2025	Up to the quarter 31.03.2025
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		(522)	(1,483)	-	-
	(b) Marine Insurance		(5)	(5)	-	-
	(c) Miscellaneous Insurance		(1,010)	(1,594)	-	-
	(d) Life Insurance		6	(278)	-	-
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		268	876	30	30
	(b) Profit on sale of investments		4	89	-	-
	(c) (Loss on sale/ redemption of investments)		(6)	(8)	-	-
	(d) Amortization of Premium / Discount on Investments		33	355	6	6
3	OTHER INCOME (To be specified)		0	6	-	-
	TOTAL (A)		(1,232)	(2,042)	36	36
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		-	-	-	-
	(c) Others (to be specified)		-	-	-	-
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		107	416	102	118
	(b) Bad debts written off		-	-	-	-
	(c) Interest on subordinated debt		-	-	-	-
	(d) Expenses towards CSR activities		-	-	-	-
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders' A/c		-	-	-	-
	(i) Towards Excess Expenses of Management		-	-	-	-
	(ii) Others (please specify)		-	-	-	-
	(g) Others (Please specify)		-	-	116	116
	(i) Share issuance cost		-	-	-	-
	TOTAL (B)		107	416	218	234
6	Profit/(Loss) Before Tax		(1,340)	(2,458)	(182)	(198)
7	Provision for Taxation		-	(1)	-	-
8	Profit / (Loss) after tax		(1,340)	(2,459)	(182)	(198)
9	APPROPRIATIONS					
	(a) Interim dividends paid during the year		-	-	-	-
	(b) Final dividend paid		-	-	-	-
	(c) Transfer to any Reserves or Other Accounts (to be specified)		-	-	-	-
	Balance of profit/ loss brought forward from last year		(1,381)	(262)	(80)	(64)
	Balance carried forward to Balance Sheet		(2,721)	(2,721)	(262)	(262)