

Go Digit General Insurance Limited

IRDAI Registration No. 158 dated 20 Sep 2017

As on 31 Dec 2023

**Reconciliation of Profits from IGAAP to IFRS****(INR '000)**

| Particulars | 31-Dec-23 | 31-Dec-22 |
|---|------------------|------------------|
| Profit as per IGAAP | 10,70,959 | 1,00,194 |
| Leases and Security deposit | (20,159) | (13,593) |
| Deferred Expense | 21,98,013 | 21,90,948 |
| Unrealised Gain/(loss) on Investments | 10,14,519 | (13,40,555) |
| Provision based on Expected credit Loss (ECL) | - | (19,328) |
| Deferred tax | (10,65,766) | (2,01,980) |
| Others | (16,477) | 25,301 |
| Profits as per IFRS | 31,81,089 | 7,40,987 |

Reconciliation of Equity from IGAAP to IFRS**(INR '000)**

| Particulars | 31-Dec-23 | 31-Mar-23 |
|---|--------------------|--------------------|
| Equity as per IGAAP | 2,46,89,072 | 2,35,23,117 |
| Leases and Security deposit | (1,04,868) | (84,717) |
| Deferred Expense | 1,34,69,390 | 1,12,71,377 |
| Unrealised Gain/(loss) on Investments | 10,25,744 | 11,225 |
| Provision based on Expected credit Loss (ECL) | (2,867) | (2,867) |
| Deferred tax | (16,55,883) | (5,90,117) |
| Others | 68,783 | 85,749 |
| Equity as per IFRS | 3,74,89,371 | 3,42,13,767 |

Note : IFRS numbers are based on IFRS 4