

Go Digit General Insurance Limited

IRDAI Registration No. 158 dated 20 Sep 2017

As on 31 December 2022



BACKED BY FAIRFAX

Reconciliation of Profits from IGAAP to IFRS

in INR ('000)

Particulars	December 31, 2022	December 31, 2021
Profit as per IGAAP	1,00,194	(19,65,194)
Leases and Security deposit	(13,593)	(6,073)
Deferred Expense	21,90,948	17,35,027
Unrealised Gain/(loss) on Investments	(13,40,555)	(1,61,152)
Provision based on Expected credit Loss (ECL)	(19,328)	7,404
Deferred tax	(2,01,980)	62,569
Others	25,301	34,615
Profits as per IFRS	7,40,987	(2,92,804)

Reconciliation of Equity from IGAAP to IFRS

in INR ('000)

Particulars	December 31, 2022	March 31, 2022
Equity as per IGAAP	2,32,53,684	1,89,32,199
Leases and Security deposit	(58,096)	(44,503)
Deferred Expense	93,79,343	71,87,612
Unrealised Gain/(loss) on Investments	(2,90,702)	10,49,853
Provision based on Expected credit Loss (ECL)	(23,019)	(3,691)
Deferred tax	49,862	2,51,842
Others	81,479	56,162
Equity as per IFRS	3,23,92,551	2,74,29,474