

## Go Digit General Insurance Limited

IRDAI Registration No. 158 dated 20 Sep 2017

As on 31 March 2023



BACKED BY FAIRFAX

### Reconciliation of Profits from IGAAP to IFRS

In INR ('000)

Particulars	31-Mar-23	31-Mar-22
Profit as per IGAAP	3,55,472	(29,58,598)
Leases and Security deposit	(40,214)	(9,760)
Deferred Expense	40,83,765	31,04,048
Unrealised Gain/(loss) on Investments	(10,38,628)	(8,32,251)
Provision based on Expected credit Loss (ECL)	823	9,208
Deferred tax	(8,41,959)	1,39,607
Others	28,790	21,637
Profits as per IFRS	25,48,049	(5,26,110)

### Reconciliation of Equity from IGAAP to IFRS

In INR ('000)

Particulars	31-Mar-23	31-Mar-22
Equity as per IGAAP	2,35,23,117	1,89,32,200
Leases and Security deposit	(84,717)	(44,503)
Deferred Expense	1,12,71,377	71,87,612
Unrealised Gain/(loss) on Investments	11,225	10,49,853
Provision based on Expected credit Loss (ECL)	(2,867)	(3,691)
Deferred tax	(5,90,117)	2,51,842
Others	85,749	56,162
Equity as per IFRS	3,42,13,767	2,74,29,474