

## Go Digit General Insurance Limited

IRDAI Registration No. 158 dated 20 Sep 2017

As on 30 Sep 2023



### Reconciliation of Profits from IGAAP to IFRS

( INR '000)

Particulars	30-Sep-23	30-Sep-22
Profit as per IGAAP	8,61,527	(1,63,315)
Leases and Security deposit	(13,914)	(9,283)
Deferred Expense	9,60,523	8,73,949
Unrealised Gain/(loss) on Investments	7,66,680	(20,78,710)
Provision based on Expected credit Loss (ECL)	-	(16,955)
Deferred tax	(6,58,408)	2,20,488
Others	33,586	19,251
Profits as per IFRS	19,49,994	(11,54,575)

### Reconciliation of Equity from IGAAP to IFRS

( INR '000)

Particulars	30-Sep-23	31-Mar-23
Equity as per IGAAP	2,44,41,119	2,35,23,117
Leases and Security deposit	(98,621)	(84,717)
Deferred Expense	1,22,31,900	1,12,71,377
Unrealised Gain/(loss) on Investments	7,77,904	11,225
Provision based on Expected credit Loss (ECL)	(2,867)	(2,867)
Deferred tax	(12,48,525)	(5,90,117)
Others	1,19,328	85,749
Equity as per IFRS	3,62,20,238	3,42,13,767

Note : IFRS numbers are based on IFRS 4