

Go Digit General Insurance Limited

IRDAI Registration No. 158 dated 20 Sep 2017

As on 30 Jun 2023

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

Particulars	30-Jun-23	30-Jun-22
Profit as per IGAAP	5,84,584	1,40,176
		-
Leases and Security deposit	(7,323)	(2,983)
		-
Deferred Expense	1,83,698	2,67,348
		-
Unrealised Gain/(loss) on Investments	11,93,639	(25,19,049)
		-
Provision based on Expected credit Loss (ECL)	-	(6,144)
		-
Deferred tax	(4,48,330)	1,84,258
		-
Others	17,400	16,982
Profits as per IFRS	15,23,668	(19,19,412)

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

Particulars	30-Jun-23	31-Mar-23
Equity as per IGAAP	2,41,36,630	2,35,23,117
Leases and Security deposit	(92,030)	(84,717)
Deferred Expense	1,14,55,075	1,12,71,377
Unrealised Gain/(loss) on Investments	12,04,864	11,225
Provision based on Expected credit Loss (ECL)	(2,867)	(2,867)
Deferred tax	(10,38,447)	(5,90,117)
Others	1,03,136	85,749
Equity as per IFRS	3,57,66,361	3,42,13,767

Note : IFRS numbers are based on IFRS 4