

FORM NL-1-B-RA

Name of the Insurer: Kothema General Insurance Limited
 Registration No. 162 and Date of Registration with the IRDAI January 11, 2023
 REVENUE ACCOUNT FOR THE PERIOD ENDED ON Dec 31, 2025

| Particulars | Schedule Ref. Form No. | Fire | | | | Marine | | | | Miscellaneous | | | | Total | | | |
|---|------------------------|---------------------------------------|---|--|--|---------------------------------------|---|--|--|---------------------------------------|---|--|--|---------------------------------------|---|--|--|
| | | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 |
| | | | | | | | | | | | | | | | | | |
| 1 Premiums earned (Net) | NL-4 | - | 0.00 | 0.01 | 0.03 | - | - | - | - | 13,707.90 | 33,951.99 | 32,887.81 | 69,559.20 | 13,707.90 | 33,951.99 | 32,887.81 | 69,559.24 |
| 2 Profit/Loss on sale/redemption of Investments | | - | - | - | - | - | - | - | - | 66.15 | 273.31 | 50.48 | 168.12 | 66.15 | 273.31 | 50.48 | 168.12 |
| 3 Interest, Dividend & Rent – Gross | | - | - | - | - | - | - | - | - | 223.11 | 806.36 | 444.02 | 1,324.26 | 223.11 | 806.36 | 444.02 | 1,324.26 |
| 4 Other: | | | | | | | | | | | | | | | | | |
| (a) Other Income (to be specified) | | | | | | | | | | | | | | | | | |
| (i) Amortization of Premium/Discount on Investments | | | | | | | | | | | | | | | | | |
| (ii) Foreign exchange gain/loss | | | | | | | | | | | | | | | | | |
| (b) Contribution from the Shareholders' Account | | | | | | | | | | | | | | | | | |
| (c) Towards Excess Expenses of Management | | | | | | | | | | | | | | | | | |
| (d) Others (please specify) | | | | | | | | | | | | | | | | | |
| TOTAL (A) | | | 0.00 | 0.01 | 0.03 | | | | | 13,992.80 | 34,980.69 | 33,387.31 | 71,051.99 | 13,992.80 | 34,980.69 | 33,387.31 | 71,051.67 |
| 6 Claims Incurred (Net) | NL-5 | - | 0.00 | 0.02 | 0.02 | - | - | - | - | 11,498.17 | 27,492.82 | 18,978.12 | 34,475.39 | 11,498.17 | 27,492.82 | 18,978.12 | 34,475.41 |
| 7 Commission | NL-6 | - | - | - | - | - | - | - | - | (928.30) | (951.38) | (511.85) | (1,088.75) | (928.30) | (951.38) | (511.85) | (1,088.75) |
| 8 Operating Expenses related to Insurance Business | NL-7 | - | - | - | - | - | - | - | - | 5,671.95 | 18,105.51 | 4,939.23 | 11,814.64 | 5,671.95 | 18,105.51 | 4,939.23 | 11,814.64 |
| 9 Premium Deficiency | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL (B) | | | 0.00 | 0.02 | 0.02 | | | | | 16,641.75 | 44,646.95 | 23,405.60 | 43,201.27 | 16,641.75 | 44,646.95 | 23,405.52 | 43,201.30 |
| 10 Operating Profit/(Loss) C/(A - B) | | | (0.00) | (0.01) | 0.01 | - | - | - | - | (2,648.95) | (9,666.26) | (23.18) | 7,850.32 | (2,648.95) | (9,666.26) | (23.20) | 7,850.33 |
| 11 APPROPRIATIONS | | | | | | | | | | | | | | | | | |
| Transfer to Shareholders' Account | | - | (0.00) | (0.01) | 0.01 | - | - | - | - | (2,648.95) | (9,666.26) | (23.18) | 7,850.32 | (2,648.95) | (9,666.26) | (23.20) | 7,850.33 |
| Transfer to Catastrophe Reserve | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer to Other Reserves (to be specified) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL (C) | | | (0.00) | | | | | | | (2,648.95) | (9,666.26) | (23.18) | 7,850.32 | (2,648.95) | (9,666.26) | (23.20) | 7,850.33 |

Notes: (A) See notes appended at the end of Form NL-2-B-PL

Note - 1

| Particulars | Fire | | | | Marine | | | | Miscellaneous | | | | Total | | | |
|--|---------------------------------------|---|--|--|---------------------------------------|---|--|--|---------------------------------------|---|--|--|---------------------------------------|---|--|--|
| | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 | For the Quarter ended on Dec 31, 2025 | Up to the Quarter ended on Dec 31, 2025 | For the corresponding Quarter of the previous year ended on Dec 31, 2024 | Up to the corresponding Quarter of the previous year ended on Dec 31, 2024 |
| Interest, Dividend & Rent | - | - | - | - | - | - | - | - | 232.89 | 807.93 | 424.85 | 1,273.19 | 232.89 | 807.93 | 424.85 | 1,273.19 |
| Add: Less:- | | | | | | | | | | | | | | | | |
| Investment Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Amortization of Premium/Discount on Investments | - | - | - | - | - | - | - | - | (9.79) | (1.57) | 19.17 | 51.08 | (9.79) | (1.57) | 19.17 | 51.08 |
| Amount written off in respect of devalued investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provision for Bad and Doubtful Debts | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Provision for diminution in the value of other than actively traded Equities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment Income from Pool | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest, Dividend & Rent – Gross* | | | | | | | | | 223.11 | 806.36 | 444.02 | 1,324.26 | 223.11 | 806.36 | 444.02 | 1,324.26 |

* Term cross includes inclusive of YDS