

FORM L-2-A-PL

Name of the Insurer: Life Insurance Corporation of India
Registration No. 512 and Date of Registration with the IRDAI: 01.01.2001

PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED DECEMBER 31, 2025

Shareholders' Account (Non-technical Account)

(Amount in Rs. Crore)

Particulars	Schedule Ref. Form No.	For the Quarter ended Dec. 31, 2025	Upto the Quarter ended Dec. 31, 2025	For the Quarter ended Dec. 31, 2024	Upto the Quarter ended Dec. 31, 2024
Amounts transferred from the Policyholders Account (Technical Account)		13,315.20	33,690.75	11,556.52	30,202.18
Income From Investments					
(a) Interest, Dividends & Rent – Gross		2,098.49	5,819.14	1,500.70	4,043.39
(b) Profit on sale/redemption of investments		159.51	307.35	112.01	216.03
(c) (Loss on sale/ redemption of investments)		-	(0.06)	(7.87)	(9.00)
(d) Amortisation of Premium / Discount on Investments		(12.89)	(31.21)	(8.61)	(19.84)
Other Income		-	-	-	-
TOTAL (A)		15,560.31	39,785.97	13,152.75	34,432.76
Expense other than those directly related to the insurance business		(6.78)	551.31	364.17	618.73
Contribution to Policyholders' A/c:					
(a) Towards Excess Expenses of Management		1,058.94	3,176.80	1,058.92	3,384.16
(b) Others		-	(0.02)	10.54	10.54
Interest on subordinated debt		-	-	-	-
Expenses towards CSR activities		-	-	-	-
Penalties		-	0.02	-	-
Bad debts written off		-	-	-	-
Amount Transferred to Policyholders' Account		1,604.53	2,025.78	661.63	1,285.91
Provisions (Other than taxation):					
(a) For diminution in the value of investments (Net)		6.31	38.01	1.10	(4.81)
(b) Provision for doubtful debts		-	-	-	-
(c) Others		(0.08)	(56.43)	(0.08)	(0.15)
TOTAL (B)		2,662.92	5,735.47	2,096.28	5,294.38
Profit/ (Loss) before tax		12,897.39	34,050.50	11,056.47	29,138.38
Provision for Taxation		(60.83)	52.38	-	-
Profit / (Loss) after tax		12,958.22	33,998.12	11,056.47	29,138.38
APPROPRIATIONS					
(a) Balance at the beginning of the year.		-	1,20,067.43	-	75,711.26
(b) Interim dividend paid		-	-	-	-
(c) Final dividend paid		-	7,590.00	-	3,795.00
(d) Transfer to reserves/ other accounts		-	-	-	-
Profit/Loss carried forward to Balance Sheet		12,958.22	1,46,475.55	11,056.47	1,01,054.64