

REVENUE ACCOUNT FOR THE PERIOD ENDED JUNE 30, 2018 - Policyholders' Account (Technical Account)

(₹ 000)

Particulars	Schedule	For the quarter ended June 30, 2018										
		Par Life	Non Par Life	Non Par Health	Non Par Pension	Non Par Group	Non Par Group Variable (Fund Based)	Non Par Pension Group Variable (Fund Based)	Linked Life	Linked Pension	Linked Group (Fund Based)	Total
Premiums earned – net												
(a) Premium	L-4	8,70,778	8,21,366	238	1,366	1,96,601	-	1,587	10,07,290	2,464	2,600	29,04,290
(b) Reinsurance ceded		(447)	(12,460)	(95)	-	(7,223)	-	-	(978)	-	-	(21,203)
(c) Reinsurance accepted		-	-	-	-	-	-	-	-	-	-	-
		8,70,331	8,08,906	143	1,366	1,89,378	-	1,587	10,06,312	2,464	2,600	28,83,087
Income from investments												
(a) Interest, dividends & rent – gross		2,05,538	6,23,688	-	7,085	48,214	3,307	3,859	2,38,111	6,948	1,209	11,37,959
(b) Profit on sale/redemption of investments		16,450	51,607	-	19	-	-	-	2,51,605	17,376	1,011	3,38,068
(c) (Loss on sale/ redemption of investments)		(9,327)	(32,077)	-	-	-	-	-	(3,36,702)	(21,096)	(930)	(4,00,132)
(d) Transfer/gain on revaluation/change in fair value		-	-	-	-	-	-	-	53,271	20,092	527	73,890
(e) Amortisation of premium/discount on investments (net)		2,792	(1,795)	2	73	259	196	193	30,101	890	221	32,932
Other Income												
(a) Miscellaneous Income		-	-	-	-	-	-	-	7,485	14	4	7,503
(b) Contribution from Shareholder's Account		-	-	-	-	-	-	-	-	-	-	-
Total (A)		10,85,784	14,50,329	145	8,543	2,37,851	3,503	5,639	12,50,183	26,688	4,642	40,73,307
Commission	L-5	76,061	25,517	11	11	8,064	-	-	38,585	1	-	1,48,250
Operating expenses related to insurance business	L-6	2,29,861	1,53,904	72	282	47,014	139	208	1,81,651	708	63	6,13,902
Service tax / GST on charges		-	-	-	-	-	-	-	34,267	642	33	34,942
Provision for doubtful debts		858	941	-	1	31	-	-	441	3	-	2,275
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Provision for tax		-	-	-	-	-	-	-	-	-	-	-
Provisions (other than taxation)												
(a) For diminution in the value of investments (net)		-	-	-	-	-	-	-	-	-	-	-
(b) Others		-	-	-	-	-	-	-	-	-	-	-
Total (B)		3,06,780	1,80,362	83	294	55,109	139	208	2,54,944	1,354	96	7,99,369
Benefits paid (net)	L-7	41,981	2,97,576	116	1,917	52,649	3,933	-	4,68,656	36,339	100	9,03,267
Interim bonuses paid		5	-	-	-	-	-	-	-	-	-	5
Change in valuation of liability in respect of life policies												
(a) Gross*		6,60,656	7,11,795	44	4,232	1,25,064	(1,114)	4,721	5,60,591	(12,272)	4,326	20,58,043
(b) Amount ceded in reinsurance		322	6,091	(20)	-	672	-	-	(5)	-	-	7,060
(c) Amount accepted in reinsurance		-	-	-	-	-	-	-	-	-	-	-
Total (C)		7,02,964	10,15,462	140	6,149	1,78,385	2,819	4,721	10,29,242	24,067	4,426	29,68,375
Surplus / (Deficit) (D) = (A) - (B) - (C)		76,040	2,54,505	(78)	2,100	4,357	545	710	(34,003)	1,267	120	3,05,563
Appropriations												
Transfer to Shareholders' Account		-	-	-	-	-	-	-	-	-	-	-
Transfer from Shareholders' Account (Non-Technical Accounts)		-	-	-	-	-	-	-	-	-	-	-
Transfer to Balance Sheet being "Deficit in Revenue Account (Policyholders' Account)"		-	-	(78)	-	-	-	-	(34,003)	-	-	(34,081)
Transfer to other reserves		-	-	-	-	-	-	-	-	-	-	-
Balance being funds for future appropriations		76,040	2,54,505	-	2,100	4,357	545	710	-	1,267	120	3,39,644
Total (D)		76,040	2,54,505	(78)	2,100	4,357	545	710	(34,003)	1,267	120	3,05,563

* represents Mathematical Reserves after allocation of bonus

REVENUE ACCOUNT FOR THE PERIOD ENDED JUNE 30, 2018 - Policyholders' Account (Technical Account)

(₹ '000)

Particulars	Schedule	For the year ended June 30, 2018										Total	
		Par Life	Non Par Life	Non Par Health	Non Par Pension	Non Par Group	Non Par Group Variable (Fund Based)	Non Par Pension Group Variable (Fund Based)	Linked Life	Linked Pension	Linked Group (Fund Based)		
Premiums earned – net													
(a) Premium	L-4	8,70,778	8,21,366	238	1,366	1,96,601	-	1,587	10,07,290	2,464	2,600	29,04,290	
(b) Reinsurance ceded		(447)	(12,460)	(95)	-	(7,223)	-	-	(978)	-	-	(21,203)	
(c) Reinsurance accepted		-	-	-	-	-	-	-	-	-	-	-	
		8,70,331	8,08,906	143	1,366	1,89,378	-	1,587	10,06,312	2,464	2,600	28,83,087	
Income from investments													
(a) Interest, dividends & rent – gross		2,05,538	6,23,688	-	7,085	48,214	3,307	3,859	2,38,111	6,948	1,209	11,37,959	
(b) Profit on sale/redemption of investments		16,450	51,607	-	19	-	-	-	2,51,605	17,376	1,011	3,38,068	
(c) (Loss on sale/ redemption of investments)		(9,327)	(32,077)	-	-	-	-	-	(3,36,702)	(21,096)	(930)	(4,00,132)	
(d) Transfer/gain on revaluation/change in fair value		-	-	-	-	-	-	-	53,271	20,092	527	73,890	
(e) Amortisation of premium/discount on investments (net)		2,792	(1,795)	2	73	259	196	193	30,101	890	221	32,932	
Other Income													
(a) Miscellaneous Income		-	-	-	-	-	-	-	7,485	14	4	7,503	
(b) Contribution from Shareholder's Account		-	-	-	-	-	-	-	-	-	-	-	
Total (A)		10,85,784	14,50,329	145	8,543	2,37,851	3,503	5,639	12,50,183	26,688	4,642	40,73,307	
Commission	L-5	76,061	25,517	11	11	8,064	-	-	38,585	1	-	1,48,250	
Operating expenses related to insurance business	L-6	2,29,861	1,53,904	72	282	47,014	139	208	1,81,651	708	63	6,13,902	
Service tax / GST on charges		-	-	-	-	-	-	-	34,267	642	33	34,942	
Provision for doubtful debts		858	941	-	1	31	-	-	441	3	-	2,275	
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-	
Provision for tax		-	-	-	-	-	-	-	-	-	-	-	
Provisions (other than taxation)		-	-	-	-	-	-	-	-	-	-	-	
(a) For diminution in the value of investments (net)		-	-	-	-	-	-	-	-	-	-	-	
(b) Others		-	-	-	-	-	-	-	-	-	-	-	
Total (B)		3,06,780	1,80,362	83	294	55,109	139	208	2,54,944	1,354	96	7,99,369	
Benefits paid (net)	L-7	41,981	2,97,576	116	1,917	52,649	3,933	-	4,68,656	36,339	100	9,03,267	
Interim bonuses paid		5	-	-	-	-	-	-	-	-	-	5	
Change in valuation of liability in respect of life policies													
(a) Gross*		6,60,656	7,11,795	44	4,232	1,25,064	(1,114)	4,721	5,60,591	(12,272)	4,326	20,58,043	
(b) Amount ceded in reinsurance		322	6,091	(20)	-	672	-	-	(5)	-	-	7,060	
(c) Amount accepted in reinsurance		-	-	-	-	-	-	-	-	-	-	-	
Total (C)		7,02,964	10,15,462	140	6,149	1,78,385	2,819	4,721	10,29,242	24,067	4,426	29,68,375	
Surplus / (Deficit) (D) = (A) - (B) - (C)		76,040	2,54,505	(78)	2,100	4,357	545	710	(34,003)	1,267	120	3,05,563	
Appropriations													
Transfer to Shareholders' Account		-	-	-	-	-	-	-	-	-	-	-	
Transfer from Shareholders' Account (Non-Technical Accounts)		-	-	-	-	-	-	-	-	-	-	-	
Transfer to Balance Sheet being "Deficit in Revenue Account (Policyholders' Account)"		-	-	(78)	-	-	-	-	(34,003)	-	-	(34,081)	
Transfer to other reserves		-	-	-	-	-	-	-	-	-	-	-	
Balance being funds for future appropriations		76,040	2,54,505	-	2,100	4,357	545	710	-	1,267	120	3,39,644	
Total (D)		76,040	2,54,505	(78)	2,100	4,357	545	710	(34,003)	1,267	120	3,05,563	

* represents Mathematical Reserves after allocation of bonus

FORM L-1-A-RA



[IRDAI Registration No.135 dated 19th December 2007]

IDBI Federal Life Insurance Co Ltd, Registered Office: 22nd Floor, A Wing, Marathon Futurex, N. M. Joshi Marg, Lower Parel (East), Mumbai 400 013, India. www.idbifederal.com
Corporate Identity Number (CIN) – U66010MH2007PLC167164

REVENUE ACCOUNT FOR THE PERIOD ENDED JUNE 30, 2018 - Policyholders' Account (Technical Account)

(₹ '000)

Particulars	Schedule	For the corresponding previous quarter ended June 30, 2017										
		Par Life	Non Par Life	Non Par Health	Non Par Pension	Non Par Group	Non Par Group Variable (Fund Based)	Non Par Pension Group Variable (Fund Based)	Linked Life	Linked Pension	Linked Group (Fund Based)	Total
Premiums earned – net												
(a) Premium	L-4	8,60,896	8,11,979	260	1,673	1,94,350	-	36,338	9,41,147	4,905	-	28,51,548
(b) Reinsurance ceded		(335)	(11,175)	(108)	-	(6,749)	-	-	(952)	-	-	(19,319)
(c) Reinsurance accepted		-	-	-	-	-	-	-	-	-	-	-
		8,60,561	8,00,804	152	1,673	1,87,601	-	36,338	9,40,195	4,905	-	28,32,229
Income from investments												
(a) Interest, dividends & rent – gross		1,31,901	5,17,960	-	6,243	33,452	5,157	6,364	2,16,541	8,505	-	9,26,123
(b) Profit on sale/redemption of investments		26,157	1,05,252	-	-	-	520	3,762	7,31,179	66,272	-	9,33,142
(c) (Loss on sale/ redemption of investments)		(921)	(4,189)	-	-	-	-	-	(43,479)	(4,272)	-	(52,861)
(d) Transfer/gain on revaluation/change in fair value		-	-	-	-	-	-	-	(2,42,935)	(23,405)	-	(2,66,340)
(e) Amortisation of premium/discount on investments (net)		70	(555)	3	567	587	344	1,832	15,558	654	-	19,060
Other Income												
(a) Miscellaneous Income		-	-	-	-	-	-	-	1,957	1	-	1,958
(b) Contribution from Shareholder's Account		-	-	-	-	-	-	-	-	-	-	-
Total (A)		10,17,768	14,19,272	155	8,483	2,21,640	6,021	48,296	16,19,016	52,660	-	43,93,311
Commission	L-5	1,06,919	50,762	12	14	1,454	51	-	37,396	34	-	1,96,642
Operating expenses related to insurance business	L-6	2,84,548	1,90,329	73	266	46,052	206	4,063	1,46,807	910	-	6,73,254
Service tax / GST on charges		-	-	-	-	-	-	-	20,553	623	-	21,176
Provision for doubtful debts		39	439	-	-	95	-	-	28	4	-	605
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Provision for tax		-	-	-	-	-	-	-	-	-	-	-
Provisions (other than taxation)		-	-	-	-	-	-	-	-	-	-	-
(a) For diminution in the value of investments (net)		-	-	-	-	-	-	-	-	-	-	-
(b) Others		-	-	-	-	-	-	-	-	-	-	-
Total (B)		3,91,506	2,41,530	85	280	47,601	257	4,063	2,04,784	1,571	-	8,91,677
Benefits paid (net)	L-7	27,790	1,86,208	16	1,833	82,852	1,10,368	3,07,588	6,01,803	64,576	-	13,83,034
Interim bonuses paid		-	-	-	-	-	-	-	-	-	-	-
Change in valuation of liability in respect of life policies		-	-	-	-	-	-	-	-	-	-	-
(a) Gross*		5,43,703	8,45,709	-	4,324	1,06,204	(1,06,646)	(2,65,757)	8,46,590	(17,448)	-	19,56,679
(b) Amount ceded in reinsurance		(93)	3,221	-	-	4,172	-	-	(54)	-	-	7,246
(c) Amount accepted in reinsurance		-	-	-	-	-	-	-	-	-	-	-
Total (C)		5,71,400	10,35,138	16	6,157	1,93,228	3,722	41,831	14,48,339	47,128	-	33,46,959
Surplus / (Deficit) (D) = (A) - (B) - (C)		54,862	1,42,604	54	2,046	(19,189)	2,042	2,402	(34,107)	3,961	-	1,54,675
Appropriations												
Transfer to Shareholders' Account		-	-	-	-	-	-	-	-	-	-	-
Transfer from Shareholders' Account (Non-Technical Accounts)		-	-	-	-	-	-	-	-	-	-	-
Transfer to Balance Sheet being "Deficit in Revenue Account (Policyholders' Account)"		-	-	-	-	(19,189)	-	-	(34,107)	-	-	(53,296)
Transfer to other reserves		-	-	-	-	-	-	-	-	-	-	-
Balance being funds for future appropriations		54,862	1,42,604	54	2,046	-	2,042	2,402	-	3,961	-	2,07,971
Total (D)		54,862	1,42,604	54	2,046	(19,189)	2,042	2,402	(34,107)	3,961	-	1,54,675

* represents Mathematical Reserves after allocation of bonus

FORM L-1-A-RA



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Corporate Identity Number (CIN) – U66010MH2007PLC167164

REVENUE ACCOUNT FOR THE PERIOD ENDED JUNE 30, 2018 - Policyholders' Account (Technical Account)

(₹ '000)

Particulars	Schedule	For the corresponding previous year ended June 30, 2017										
		Par Life	Non Par Life	Non Par Health	Non Par Pension	Non Par Group	Non Par Group Variable (Fund Based)	Non Par Pension Group Variable (Fund Based)	Linked Life	Linked Pension	Linked Group (Fund Based)	Total
Premiums earned – net												
(a) Premium	L-4	8,60,896	8,11,979	260	1,673	1,94,350	-	36,338	9,41,147	4,905	-	28,51,548
(b) Reinsurance ceded		(335)	(11,175)	(108)	-	(6,749)	-	-	(952)	-	-	(19,319)
(c) Reinsurance accepted		-	-	-	-	-	-	-	-	-	-	-
		8,60,561	8,00,804	152	1,673	1,87,601	-	36,338	9,40,195	4,905	-	28,32,229
Income from investments												
(a) Interest, dividends & rent – gross		1,31,901	5,17,960	-	6,243	33,452	5,157	6,364	2,16,541	8,505	-	9,26,123
(b) Profit on sale/redemption of investments		26,157	1,05,252	-	-	-	520	3,762	7,31,179	66,272	-	9,33,142
(c) (Loss on sale/ redemption of investments)		(921)	(4,189)	-	-	-	-	-	(43,479)	(4,272)	-	(52,861)
(d) Transfer/gain on revaluation/change in fair value		-	-	-	-	-	-	-	(2,42,935)	(23,405)	-	(2,66,340)
(e) Amortisation of premium/discount on investments (net)		70	(555)	3	567	587	344	1,832	15,558	654	-	19,060
Other Income												
(a) Miscellaneous Income		-	-	-	-	-	-	-	1,957	1	-	1,958
(b) Contribution from Shareholder's Account		-	-	-	-	-	-	-	-	-	-	-
Total (A)		10,17,768	14,19,272	155	8,483	2,21,640	6,021	48,296	16,19,016	52,660	-	43,93,311
Commission	L-5	1,06,919	50,762	12	14	1,454	51	-	37,396	34	-	1,96,642
Operating expenses related to insurance business	L-6	2,84,548	1,90,329	73	266	46,052	206	4,063	1,46,807	910	-	6,73,254
Service tax / GST on charges		-	-	-	-	-	-	-	20,553	623	-	21,176
Provision for doubtful debts		39	439	-	-	95	-	-	28	4	-	605
Bad debts written off		-	-	-	-	-	-	-	-	-	-	-
Provision for tax		-	-	-	-	-	-	-	-	-	-	-
Provisions (other than taxation)												
(a) For diminution in the value of investments (net)		-	-	-	-	-	-	-	-	-	-	-
(b) Others		-	-	-	-	-	-	-	-	-	-	-
Total (B)		3,91,506	2,41,530	85	280	47,601	257	4,063	2,04,784	1,571	-	8,91,677
Benefits paid (net)	L-7	27,790	1,86,208	16	1,833	82,852	1,10,368	3,07,588	6,01,803	64,576	-	13,83,034
Interim bonuses paid		-	-	-	-	-	-	-	-	-	-	-
Change in valuation of liability in respect of life policies												
(a) Gross*		5,43,703	8,45,709	-	4,324	1,06,204	(1,06,646)	(2,65,757)	8,46,590	(17,448)	-	19,56,679
(b) Amount ceded in reinsurance		(93)	3,221	-	-	4,172	-	-	(54)	-	-	7,246
(c) Amount accepted in reinsurance		-	-	-	-	-	-	-	-	-	-	-
Total (C)		5,71,400	10,35,138	16	6,157	1,93,228	3,722	41,831	14,48,339	47,128	-	33,46,959
Surplus / (Deficit) (D) = (A) - (B) - (C)		54,862	1,42,604	54	2,046	(19,189)	2,042	2,402	(34,107)	3,961	-	1,54,675
Appropriations												
Transfer to Shareholders' Account		-	-	-	-	-	-	-	-	-	-	-
Transfer from Shareholders' Account (Non-Technical Accounts)		-	-	-	-	-	-	-	-	-	-	-
Transfer to Balance Sheet being "Deficit in Revenue Account (Policyholders' Account)"		-	-	-	-	(19,189)	-	-	(34,107)	-	-	(53,296)
Transfer to other reserves		-	-	-	-	-	-	-	-	-	-	-
Balance being funds for future appropriations		54,862	1,42,604	54	2,046	-	2,042	2,402	-	3,961	-	2,07,971
Total (D)		54,862	1,42,604	54	2,046	(19,189)	2,042	2,402	(34,107)	3,961	-	1,54,675

* represents Mathematical Reserves after allocation of bonus