

Rastriya Beema Sansthan
Profit & Loss Account

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c							
2	Transferred from Life Insurance fund							
3	Income From Investment Loan and Others							
4	Written Back Provision							
5	Other Income							
Total Income (A)		-	-	-	-	-		
Expenses								
6	Management expenses							
7	Written off expenses							
8	Share related expenses							
9	Other expenses							
10	Provision for loss							
11	Provision for Employees housing							
12	Provision for Employees Bonus							
13	Adjusted Income tax A= (B-C)	-	-	-	-	-		
14	B. Income Tax							
15	C. Deffered Tax Assets							
16	Transferred to Life Fund							
Total Expenses (B)		-	-	-	-	-		
17	Net profit/(loss) A = (B-C)	-	-	-	-	-		
18	Expenses pertains to Prevoius year							
19	Profit transferred from previous year							
20	Amount available for Appropriation	-	-	-	-	-		
	(a) Deferred tax reserve							
	(b) Capital reserve							
	(c) Special reserve							
	(d) Other reserve							
	(e) Proposed dividend							
	(f) Bonus Share							
	(g) Cash dividend							
	(h) Catastrophy reserve							
21	Profit transferred to Balance sheet	-	-	-	-	-		

Data are not available of RBS

**National Life Insurance Company Limited
Profit & Loss Account**

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c		1,369,522	23,370,485	26,632,330	112,647,081	195,916,001	148,328,177
2	Transferred from Life Insurance fund		25,000,000		93,485,833		277,316,661	102,859,008
3	Income From Investment Loan and Others	6,295,460	7,321,836	9,546,554	23,142,253	32,810,339	32,982,589	53,419,642
4	Written Back Provision		26,779		167,774	1,509,034	212,741	
5	Other Income				10,220,798	32		50
Total Income (A)		6,295,460	33,718,137	32,917,039	153,648,988	146,966,486	506,427,992	304,606,877
Expenses								
6	Management expenses	4,030,600	5,577,237	10,622,981	13,936,116	38,295,590	18,708,814	22,086,572
7	Written off expenses	1,289,058	1,754,298	3,969,157				
8	Share related expenses			150,000	50,000	177,838	628,151	2,440,832
9	Other expenses							
10	Provision for loss		-		14,988,889	2,494,121		
11	Provision for Employees housing							
12	Provision for Employees Bonus	92,701	2,278,843	1,569,651	10,767,299	9,636,267	44,281,002	25,461,770
13	Adjusted Income tax A= (B-C)	453,187	151,074	737,063	1,838,545	33,152	50,547	2,102,927
14	B. Income Tax			171,726	3,056,444		3,048,773	5,248,791
15	C. Deffered Tax Assets			(565,338)	1,217,899	(33,152)	2,998,226	3,145,864
16	Transferred to Life Fund						-	
Total Expenses (B)		5,865,546	9,761,452	17,048,852	41,580,849	50,636,968	63,668,514	52,092,101
17	Net profit/(loss) A = (B-C)	429,914	23,956,685	15,868,187	112,068,139	96,329,518	442,759,478	252,514,776
18	Expenses pertains to Prevoius year		221,756	68,920				
19	Profit transferred from previous year	6,898,503	7,328,417	28,529,727	1,953,087	16,401,826	7,450,574	83,775,653
20	Amount available for Appropriation	7,328,417	31,063,346	44,328,994	114,021,226	112,731,344	450,210,052	336,290,429
	(a) Deferred tax reserve				193,579		2,965,074	3,145,864
	(b) Capital reserve							
	(c) Special reserve							
	(d) Other reserve		2,518,148					
	(e) Proposed dividend			38,564,385				
	(f) Bonus Share				92,554,530	100,267,400	275,735,350	235,182,900
	(g) Cash dividend				4,871,291	5,013,370	87,733,975	62,715,440
(h) Catastrophy reserve							33,629,043	
21	Profit transferred to Balance sheet	7,328,417	28,545,198	5,764,609	16,401,826	7,450,574	83,775,653	1,617,182

Nepal Life Insurance Company Limited
Profit & Loss Account

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c			(4,533,477)	24,878,850	82,967,226	221,329,745	313,488,340
2	Transferred from Life Insurance fund		3,109,921			614,042,904	590,486,097	293,186,724
3	Income From Investment Loan and Others	14,747,028	21,058,966	20,282,692	31,935,381	26,427,945	58,031,450	111,755,388
4	Written Back Provision					6,375,456	13,534,602	33,418,913
5	Other Income						-	
Total Income (A)		14,747,028	24,168,887	15,749,215	56,814,231	729,813,531	883,381,894	751,849,365
Expenses								
6	Management expenses	7,922,330	12,327,292	25,195,408	31,895,804	43,318,257	27,611,152	57,089,317
7	Written off expenses						-	
8	Share related expenses			539,772	50,340		-	
9	Other expenses						-	
10	Provision for loss			13,778,879	93,269,884		2,670,637	4,546,498
11	Provision for Employees housing						-	
12	Provision for Employees Bonus	465,661	1,076,509			62,570,592	77,531,957	62,735,623
13	Adjusted Income tax A= (B-C)	2,168,086	-	(30,104,825)	2,027,077	1,781,235	961,100	13,366,042
14	B. Income Tax				530		4,188,925	6,443,661
15	C. Deffered Tax Assets			30,104,825	(2,026,547)	(1,781,235)	3,227,825	(6,922,381)
16	Transferred to Life Fund						-	
Total Expenses (B)		10,556,077	13,403,801	9,409,234	127,243,105	107,670,084	108,774,846	137,737,480
17	Net profit/(loss) A = (B-C)	4,190,951	10,765,086	6,339,981	(70,428,874)	622,143,447	774,607,048	614,111,885
18	Expenses pertains to Prevoius year			16,250		15,197,008	796,096	
19	Profit transferred from previous year	6,709,985	11,024,336	16,432,266	(8,035,948)	76,438,275	58,605,188	201,250,815
Amount available for Appropriation		10,900,936	21,789,422	22,755,997	(78,464,822)	530,508,164	832,416,140	815,362,700
20	(a) Deferred tax reserve			30,791,944	2,026,547	1,781,235	3,227,825	(6,922,381)
	(b) Capital reserve						-	
	(c) Special reserve		2,631,579				-	
	(d) Other reserve						-	
	(e) Proposed dividend						-	
	(f) Bonus Share					262,500,000	446,250,000	650,250,000
	(g) Cash dividend					211,184,211	181,687,500	86,700,000
	(h) Catastrophy reserve						-	81,536,270
21	Profit transferred to Balance sheet	10,900,936	19,157,843	(8,035,947)	(80,491,369)	55,042,718	201,250,815	3,798,811

Life Insurance Corporation Limited
Profit & Loss Account

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c							(3,522,105)
2	Transferred from Life Insurance fund		98,475,398			194,148,045	282,849,104	186,639,021
3	Income From Investment Loan and Others	13,608,988	11,246,227	15,430,647	16,462,374	16,966,474	31,703,657	50,378,359
4	Written Back Provision					134,479	11,905,626	13,231,566
5	Other Income							
Total Income (A)		13,608,988	109,721,625	15,430,647	16,462,374	211,248,997	326,458,387	246,726,841
Expenses								
6	Management expenses	5,383,500	10,290,455	14,703,839	17,124,328	24,835,382	22,556,768	29,641,367
7	Written off expenses				52,131	1,608	35,484	143,329
8	Share related expenses		345,254	366,626	326,660	50,000	1,313,108	1,898,745
9	Other expenses				8,455			1,000
10	Provision for loss	861,822	3,340,532	7,394,842	25,242,098			
11	Provision for Employees housing							
12	Provision for Employees Bonus	509,189	8,735,512			16,942,001	27,504,821	19,549,309
13	Adjusted Income tax A= (B-C)	1,762,578	6,442,097	(758,461)	(1,162,990)	(2,354,422)	(2,298,010)	663,391
14	B. Income Tax							
15	C. Deffered Tax Assets							
16	Transferred to Life Fund							
Total Expenses (B)		8,517,089	29,153,850	21,706,846	41,590,682	39,474,569	49,112,171	51,897,141
17	Net profit/(loss) A = (B-C)	5,091,899	80,567,775	(6,276,199)	(25,128,308)	171,774,428	277,346,216	194,829,700
18	Expenses pertains to Prevoius year							
19	Profit transferred from previous year	42,267,134	9,859,032	39,522,046	20,087,952	(5,040,356)	3,144,207	117,002,306
20	Amount available for Appropriation	47,359,033	90,426,807	33,245,847	(5,040,356)	166,734,073	280,490,423	311,832,006
	(a) Deferred tax reserve						3,619,696	
	(b) Capital reserve							
	(c) Special reserve							
	(d) Other reserve							
	(e) Proposed dividend	37,500,000	50,000,000	13,157,894		155,000,000		
	(f) Bonus Share					8,157,895	151,875,000	197,437,500
	(g) Cash dividend						7,993,421	10,391,447
(h) Catastrophy reserve							31,183,201	
21	Profit transferred to Balance sheet	9,859,033	40,426,807	20,087,953	(5,040,356)	3,576,178	117,002,306	72,819,858

**Met Life (Account)
Profit & Loss Account**

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c	(3,617,225)	37,453,885	45,078,526	54,944,404	36,817,440	56,039,380	74,037,392
2	Transferred from Life Insurance fund		50,000,000				582,029,423	
3	Income From Investment Loan and Others	1,451,416	1,615,216		242,080	2,905,576	7,241,228	22,327,282
4	Written Back Provision							
5	Other Income							
Total Income (A)		(2,165,809)	89,069,101	45,078,526	55,186,484	39,723,016	645,310,031	96,364,674
Expenses								
6	Management expenses	10,642,755	10,943,395	9,678,135	10,407,483	10,912,131	13,749,088	27,121,102
7	Written off expenses							
8	Share related expenses							
9	Other expenses		4,709					
10	Provision for loss							
11	Provision for Employees housing		3,906,050	1,770,020	2,238,950	1,440,544	31,578,047	3,462,179
12	Provision for Employees Bonus		6,746,813	3,057,306	3,867,277	2,488,213	54,543,900	5,980,127
13	Adjusted Income tax A= (B-C)		28,587,096	(25,298,188)	1,144,490	(1,060,721)	(10,908,387)	(2,300,012)
14	B. Income Tax							
15	C. Deffered Tax Assets		28,587,096	(25,298,188)	(1,144,490)	1,060,721	(10,908,387)	(2,300,012)
16	Transferred to Life Fund							
Total Expenses (B)		10,642,755	50,188,063	(10,792,727)	17,658,200	13,780,167	88,962,648	34,263,396
17	Net profit/(loss) A = (B-C)	(12,808,564)	38,881,038	55,871,253	37,528,284	25,942,849	556,347,383	62,101,278
18	Expenses pertains to Prevoius year							
19	Profit transferred from previous year		(12,808,564)					
20	Amount available for Appropriation	(12,808,564)	26,072,474	55,871,253	37,528,284	25,942,849	556,347,383	62,101,278
	(a) Deferred tax reserve		(28,587,096)		(1,144,490)	1,060,721	10,908,387	2,300,012
	(b) Capital reserve							
	(c) Special reserve							
	(d) Other reserve		10,000,000	50,000,000				
	(e) Proposed dividend							
	(f) Bonus Share							
	(g) Cash dividend		44,659,570	5,871,253			218,175,598	23,920,506
(h) Catastrophy reserve								
21	Profit transferred to Balance sheet	(12,808,564)	-	-	38,672,774	24,882,128	327,263,398	35,880,760

Unaudited data FY 2013/14 of Met Life

Asian Life Insurance Company Limited
Profit & Loss Account

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c	(1,513,827)	48,899,020	45,229,971	(6,256,425)	19,930,920	8,375,482	1,691,460
2	Transferred from Life Insurance fund				17,101,397		79,039,747	46,561,787
3	Income From Investment Loan and Others	5,148,288	13,316,183	19,578,085	30,055,351	37,054,316	35,309,738	47,891,764
4	Written Back Provision				437,139	21,148,870	-	4,084,809
5	Other Income	2,672,413					-	
Total Income (A)		6,306,874	62,215,203	64,808,056	41,337,462	78,134,106	122,724,967	100,229,820
Expenses								
6	Management expenses	726,368	6,845,432	5,580,863	16,701,146	20,545,635	12,880,062	17,078,372
7	Written off expenses	2,255,522					-	
8	Share related expenses			4,434,246		55,462	348,198	464,636
9	Other expenses					35,000	-	
10	Provision for loss			437,139	21,148,870	16,458,268	-	
11	Provision for Employees housing						-	
12	Provision for Employees Bonus		5,335,887	4,941,437	317,040	3,734,067	9,954,246	7,516,983
13	Adjusted Income tax A= (B-C)	-	-	(10,503,007)	(41,722,039)	(76,606,127)	(25,884,860)	44,500
14	B. Income Tax						-	
15	C. Deffered Tax Assets			10,503,007	41,722,039	76,606,127	(25,884,860)	44,500
16	Transferred to Life Fund						-	
Total Expenses (B)		2,981,890	12,181,319	4,890,678	(3,554,983)	(35,777,695)	(2,702,355)	25,104,492
17	Net profit/(loss) A = (B-C)	3,324,984	50,033,884	59,917,378	44,892,445	113,911,801	125,427,322	75,125,329
18	Expenses pertains to Prevoius year			689,066			-	
19	Profit transferred from previous year		3,324,985	53,358,869	102,084,174	2,938,789	244,463	99,786,925
20	Amount available for Appropriation	3,324,984	53,358,869	112,587,181	146,976,619	116,850,590	125,671,785	174,912,254
	(a) Deferred tax reserve			10,503,007	41,722,039	76,606,127	25,884,860	(44,500)
	(b) Capital reserve						-	
	(c) Special reserve						-	
	(d) Other reserve						-	
	(e) Proposed dividend						-	
	(f) Bonus Share				97,200,000	38,000,000	-	148,569,617
	(g) Cash dividend			101,340,000	5,115,789	2,000,000	-	7,819,454
(h) Catastrophy reserve						-	17,491,225	
21	Profit transferred to Balance sheet	3,324,984	53,358,869	744,174	2,938,791	244,463	99,786,925	1,076,459

Surya Life Insurance Company Limited
Profit & Loss Account

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c	(1,074,731)	(1,329,590)		20,373	263,981	235,368	(6,156,079)
2	Transferred from Life Insurance fund					1,418,834	11,082,489	10,450,841
3	Income From Investment Loan and Others	4,151,431	16,436,887	22,632,980	40,974,757	40,790,093	38,285,732	41,044,693
4	Written Back Provision		46,148			247,673	2,232,446	173,800
5	Other Income	1,820,515	1,147,216				-	
Total Income (A)		4,897,215	16,300,661	22,632,980	40,995,130	42,720,581	51,836,035	45,513,255
Expenses								
6	Management expenses	346,219	14,451,041	10,841,489	10,935,464	10,400,474	6,172,777	9,601,465
7	Written off expenses	1,667,741			72,462	10,838	-	
8	Share related expenses			1,880,496	507,611	140,000	814,769	957,804
9	Other expenses				10,200		91,310	76,831
10	Provision for loss	46,148	43,714	1,612,412	969,236		31,999	
11	Provision for Employees housing						-	
12	Provision for Employees Bonus			754,417	2,590,923	2,924,479	4,065,925	3,170,650
13	Adjusted Income tax A= (B-C)	232,037	-	(4,910,462)	5,039,485	(151,211)	377,763	(12,084,797)
14	B. Income Tax	232,037					-	
15	C. Deffered Tax Assets			4,910,462	(5,039,485)	151,211	(377,763)	12,084,797
16	Transferred to Life Fund				3,753,224		-	
Total Expenses (B)		2,292,145	14,494,755	10,178,352	23,878,605	13,324,580	11,554,543	1,721,953
17	Net profit/(loss) A = (B-C)	2,605,070	1,805,906	12,454,628	17,116,525	29,396,001	40,281,491	43,791,302
18	Expenses pertains to Prevoius year						-	
19	Profit transferred from previous year		2,605,070	3,065,362	10,609,528	32,765,538	8,010,328	48,669,581
20	Amount available for Appropriation	2,605,070	4,410,976	15,519,990	27,726,053	62,161,539	48,291,819	92,460,883
	(a) Deferred tax reserve			4,910,462	5,039,485	151,211	(377,763)	12,084,797
	(b) Capital reserve						-	
	(c) Special reserve						-	
	(d) Other reserve						-	
	(e) Proposed dividend					51,300,000	-	
	(f) Bonus Share					2,700,000	-	
	(g) Cash dividend						-	
	(h) Catastrophy reserve						-	9,246,088
21	Profit transferred to Balance sheet	2,605,070	4,410,976	10,609,528	22,686,568	8,010,328	48,669,582	71,129,998

**Gurans Life Insurance Company Limited
Profit & Loss Account**

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c	(1,983,184)	(889,203)	(686,544)	(1,558,208)	1,772,048	602,017	177,040
2	Transferred from Life Insurance fund				1,408,180		21,233,058	10,058,153
3	Income From Investment Loan and Others	5,515,216	18,064,075	22,201,495	29,708,028	35,327,902	29,323,449	31,167,418
4	Written Back Provision			883,033	68,159	9,130,640	3,139,951	2,671,350
5	Other Income				347,243			
Total Income (A)		3,532,032	17,174,872	22,397,984	29,973,402	46,230,590	54,298,475	44,073,961
Expenses								
6	Management expenses	234,977	7,813,080	13,457,039	18,509,811	24,952,717	10,139,860	9,111,367
7	Written off expenses	478,498				736,054	2,081,928	1,745,577
8	Share related expenses			20,000	3,013,810	176,003	504,848	1,175,507
9	Other expenses		956,016	43,941	10,091	65,570	51,400	
10	Provision for loss			525,160	17,475,198	449,882	2,680,530	4,279,244
11	Provision for Employees housing		764,161					
12	Provision for Employees Bonus			759,259		1,804,578	3,530,901	2,523,842
13	Adjusted Income tax A= (B-C)	703,817	(1,168,582)	(6,144,073)	(18,521,310)	(24,435,576)	(11,063,806)	(13,178,160)
14	B. Income Tax	703,817						
15	C. Deffered Tax Assets		1,168,582	6,144,073	18,521,310	24,435,576	11,063,806	13,178,160
16	Transferred to Life Fund							
Total Expenses (B)		1,417,292	8,364,675	8,661,326	20,487,600	3,749,228	7,925,661	5,657,378
17	Net profit/(loss) A = (B-C)	2,114,740	8,810,197	13,736,658	9,485,802	42,481,362	46,372,814	38,416,583
18	Expenses pertains to Prevoius year				148,149	(50,620)		
19	Profit transferred from previous year		2,114,740	9,756,356	17,348,941	8,165,283	1,630,110	36,939,118
20	Amount available for Appropriation	2,114,740	10,924,937	23,493,014	26,686,594	50,697,265	48,002,924	75,355,701
	(a) Deferred tax reserve		1,168,582	6,144,073	18,521,310	24,435,576	11,063,806	13,178,160
	(b) Capital reserve							
	(c) Special reserve							
	(d) Other reserve							
	(e) Proposed dividend							
	(f) Bonus Share					23,400,000		50,000,000
	(g) Cash dividend					1,231,579		2,631,579
(h) Catastrophy reserve							7,535,570	
21	Profit transferred to Balance sheet	2,114,740	9,756,355	17,348,941	8,165,284	1,630,110	36,939,118	2,010,392

**Prime Life Insurance Company Limited
Profit & Loss Account**

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c	(1,248,433)	51,695,234	(8,921,864)	28,800,177	39,328,806	77,823,015	79,303,446
2	Transferred from Life Insurance fund				2,629,137	11,513,835	15,260,009	
3	Income From Investment Loan and Others	1,925,315	15,107,115	22,736,312	30,431,446	32,814,315	32,126,729	45,842,104
4	Written Back Provision					6,818,935	3,673,462	9,263,734
5	Other Income	2,218,821	1,248,855		54,744	25,375	31,585	9,490
Total Income (A)		2,895,703	68,051,204	13,814,448	61,915,504	90,501,266	128,914,800	134,418,774
Expenses								
6	Management expenses	261,516	4,695,641	9,804,399	13,716,052	28,147,513	37,383,253	20,532,507
7	Written off expenses	1,802,016						
8	Share related expenses			5,104,158				
9	Other expenses							
10	Provision for loss			1,313,076	18,980,519	398,802	1,872,306	6,731,749
11	Provision for Employees housing							
12	Provision for Employees Bonus		5,646,064		2,656,267	5,632,268	8,150,840	9,741,320
13	Adjusted Income tax A= (B-C)	-	-	(40,020,552)	(87,582,166)	(69,649,445)	(44,728,202)	(19,224,782)
14	B. Income Tax							
15	C. Deffered Tax Assets			40,020,552	87,582,166	69,649,445	44,728,202	19,224,782
16	Transferred to Life Fund							
Total Expenses (B)		2,063,532	10,341,705	(23,798,919)	(52,229,328)	(35,470,862)	2,678,197	17,780,794
17	Net profit/(loss) A = (B-C)	832,171	57,709,499	37,613,367	114,144,832	125,972,128	126,236,603	116,637,980
18	Expenses pertains to Prevoius year					144,640		
19	Profit transferred from previous year		832,171	55,414,756	53,007,571	3,780,763	721,904	82,230,305
20	Amount available for Appropriation	832,171	58,541,670	93,028,123	167,152,403	129,608,251	126,958,507	198,868,285
	(a) Deferred tax reserve			40,020,552	87,582,166	69,649,445	44,728,202	19,224,782
	(b) Capital reserve							
	(c) Special reserve							
	(d) Other reserve							
	(e) Proposed dividend							
	(f) Bonus Share				72,000,000	56,314,400		
	(g) Cash dividend				3,789,474	2,922,501		
21	Profit transferred to Balance sheet	832,171	58,541,670	53,007,571	3,780,763	721,905	82,230,305	179,643,503

Unaudited data FY 2011/12 to 2013/14 of PLICL

**Consolidated Figures of Life Insurers
Profit & Loss Account**

S.N.	Particular	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Income								
1	Transferred from Revenue A/c	(9,437,400)	137,198,868	99,537,097	127,461,501	293,727,502	560,321,007	607,347,671
2	Transferred from Life Insurance fund	-	176,585,319	-	114,624,547	821,123,618	1,859,296,588	649,755,534
3	Income From Investment Loan and Others	52,843,142	104,166,505	132,408,765	202,951,670	225,096,960	265,004,572	403,826,650
4	Written Back Provision	-	72,927	883,033	673,072	45,365,087	34,698,828	62,844,172
5	Other Income	6,711,749	2,396,071	-	10,622,785	25,407	31,585	9,540
Total Income (A)		50,117,491	420,419,690	232,828,895	456,333,575	1,385,338,573	2,719,352,581	1,723,783,567
Expenses								
6	Management expenses	29,548,265	72,943,573	99,884,153	133,226,204	201,407,699	149,201,774	192,262,070
7	Written off expenses	7,492,835	1,754,298	3,969,157	124,593	748,500	2,117,412	1,888,906
8	Share related expenses	-	345,254	12,495,298	3,948,421	599,303	3,609,074	6,937,525
9	Other expenses	-	960,725	43,941	28,746	100,570	142,710	77,831
10	Provision for loss	907,970	3,384,246	25,061,508	192,074,694	19,801,073	7,255,472	15,557,491
11	Provision for Employees housing	-	4,670,211	1,770,020	2,238,950	1,440,544	31,578,047	3,462,179
12	Provision for Employees Bonus	1,067,551	29,819,628	11,082,070	20,198,806	105,732,465	229,563,592	136,679,624
13	Adjusted Income tax A= (B-C)	935,854	(29,755,678)	(65,647,667)	(137,775,918)	(170,088,693)	(17,609,351)	(26,763,258)
14	B. Income Tax	935,854	-	171,726	3,056,974	-	7,237,698	11,692,452
15	C. Deffered Tax Assets	-	29,755,678	65,819,393	140,832,892	170,088,693	24,847,049	38,455,710
16	Transferred to Life Fund	-	-	-	3,753,224	-	-	-
Total Expenses (B)		39,952,475	84,122,257	88,658,480	214,064,496	159,741,461	405,858,730	330,102,368
17	Net profit/(loss) A = (B-C)	10,165,016	336,297,433	144,170,415	242,269,079	1,225,597,112	2,313,493,851	1,393,681,200
18	Expenses pertains to Prevoius year	-	221,756	774,236	148,149	15,291,028	796,096	-
19	Profit transferred from previous year	55,875,622	24,280,187	206,079,382	197,055,305	135,450,118	79,806,775	669,654,703
20	Amount available for Appropriation	66,040,638	360,355,864	349,475,561	439,176,235	1,345,756,203	2,392,504,530	2,063,335,903
	(a) Deferred tax reserve	-	(27,418,514)	92,370,038	153,940,636	173,684,315	102,020,087	42,966,734
	(b) Capital reserve	-	-	-	-	-	-	-
	(c) Special reserve	-	2,631,579	-	-	-	-	-
	(d) Other reserve	-	12,518,148	50,000,000	-	-	-	-
	(e) Proposed dividend	37,500,000	50,000,000	51,722,279	-	206,300,000	-	-
	(f) Bonus Share	-	-	-	261,754,530	491,339,695	873,860,350	1,281,440,017
	(g) Cash dividend	-	44,659,570	107,211,253	13,776,554	222,351,661	495,590,494	194,178,426
(h) Catastrophy reserve	-	-	-	-	-	-	180,621,397	
21	Profit transferred to Balance sheet	28,540,638	277,965,081	48,171,991	9,704,515	252,080,532	921,033,598	364,129,330

Note : Data are not available of RBS

Unaudited data FY 2013/14 of Met life

Unaudited data FY 2011/12 to 2013/14 of PLICL