

Statement of Profit and Loss -Insurer Companies (Operating Expenses by Function)/Income Statement (IFRS 18)

Line Items	Amount	Category
Insurance Revenue	-	Operating Revenue & Expenses
Insurance Service Expenses	-	
Net Expenses from Reinsurance Contracts Held	-	
Insurance Services Results	-	
Interest Revenue calculated using the effective interest rate method	-	
Dividends and fair value changes on financial assets	-	
Credit Impairment Losses	-	
Finance Expenses from insurance contracts issued	-	
Finance Income from reinsurance contracts held	-	
Net Financial Results	-	
Share of Profit of Associate and Joint Ventures Accounted for via Equity A/c Method	-	Investing
Profit before Financing and Income Tax	-	Required Subtotal
Interest expenses on borrowings & Pension liabilities	-	Financing
Profit before Income Tax	-	
Income Tax Expense	-	Income Tax
Profit for the Financial Year	-	Required Subtotal



IFRS 18, Presentation and disclosure of financial information replaces IAS 1
Mandatory Implementation from Jan 2027
Early Adoption is permissible