

BIRLA SUN LIFE INSURANCE COMPANY LIMITED

Registration Number: 109 dated 31st January 2001

Unaudited Condensed Revenue Account for the quarter ended 30th June 2010

Policyholders' Account (Technical Account)

(Amounts in thousands of Indian Rupees)

Particulars	Schedule	Unaudited Quarter ended 30th June 2010	Unaudited Quarter ended 30th June 2009
Premiums earned - Net			
(a) Premium	1	11,425,061	9,673,166
(b) Reinsurance ceded		(146,756)	(114,895)
(c) Reinsurance accepted			
Sub - Total		<u>11,278,305</u>	<u>9,558,271</u>
Income from investments			
(a) Interest, Dividend & Rent - Gross		1,842,724	1,217,818
(b) Profit on Sale / Redemption of Investments		3,584,346	6,845,539
(c) (Loss) on Sale / Redemption of Investments		(617,541)	(1,177,163)
(d) Transfer/Gain (Loss) on revaluation / Change in Fair value		(370,876)	14,329,711
(e) Gain / (Loss) on Amortisation		(31,644)	(1,761)
Sub - Total		<u>4,407,009</u>	<u>21,214,144</u>
Other Income			
(a) Contribution from the Shareholders' Account		568,666	1,217,497
(b) Others (Interest etc.)		37,098	22,042
Sub - Total		<u>605,764</u>	<u>1,239,539</u>
Total (A)		<u>16,291,078</u>	<u>32,011,954</u>
Commission	2	903,639	1,019,432
Operating Expenses related to Insurance Business	3	3,207,541	2,939,302
Provision for doubtful debts		-	-
Bad Debts written off		-	-
Provision for Tax			
Provision (other than taxation)			
(a) For diminution in value of investments (net)		-	-
(b) Others		-	-
Total (B)		<u>4,111,180</u>	<u>3,958,734</u>
Benefits paid (Net)	4	3,571,785	1,778,800
Interim Bonuses Paid		-	-
Change in valuation of liability in respect of life policies			
(a) Gross *		1,158,608	1,079,530
(b) Fund Reserve *		6,429,109	24,873,322
(c) (Amount ceded in Re-insurance)		(78,495)	(139,866)
(d) Amount accepted in Re-insurance		-	-
Total (C)		<u>11,081,007</u>	<u>27,591,786</u>
Surplus/ (Deficit) (D) = (A) - (B) - (C)		1,098,891	461,434
Appropriations			
Transfer to Shareholders' Account		572,499	32,036
Transfer to Other Reserve		-	-
Balance being Funds for Future Appropriation		<u>526,392</u>	<u>429,398</u>
Total (D)		<u>1,098,891</u>	<u>461,434</u>
The total surplus as mentioned below :			
(a) Interim Bonuses Paid		-	-
(b) Allocation of Bonus to Policyholders		-	-
(c) Surplus/(Deficit) shown in the Revenue Account		<u>526,392</u>	<u>429,398</u>
Total Surplus [(a)+(b)+(c)]		<u>526,392</u>	<u>429,398</u>

Note: * Change in Valuation Liabilities as per audited financials bifurcated into Gross and Fund Reserve as per IRDA communication.