

UNITED AJOD INSURANCE LIMITED
Statement of Other Comprehensive Income
For Period 17th July, 2023 - 15th July, 2024
(For the Year Ended Ashad 2081)

Fig. in NPR

Particulars	Notes	Current Year	Previous Year
Net Profit/(Loss) For the Year		248,403,449.29	185,134,946
Other Comprehensive Income			
<u>a) Items that are or may be Reclassified to Profit or Loss</u>			
Changes in Fair Value of FVOCI Debt Instruments			
Cash Flow Hedge - Effective Portion of Changes in Fair Value			
Exchange differences on translation of Foreign Operation			
Share of other comprehensive income of associates accounted for using the equity method	9		
Income Tax Relating to Above Items			
Reclassified to Profit or Loss			
<u>b) Items that will not be Reclassified to Profit or Loss</u>			
Changes in fair value of FVOCI Equity Instruments		59,617,691	370,998,343
Revaluation of Property and Equipment/ Goodwill & Intangible Assets			
Remeasurement of Post-Employment Benefit Obligations		(8,334,963)	(4,894,327)
Share of other comprehensive income of associates accounted for using the equity method	9		
Income Tax Relating to Above Items		(15,384,818)	(109,831,205)
Total Other Comprehensive Income For the Year, Net of Tax		35,897,910	256,272,811
Total Comprehensive Income For the Year, Net of Tax		284,301,359	441,407,757