FORM NL-1-B-RA

Name of the Insurer: XL Insurance Company SE - India Reinsurance Branch

Registration No. FRB/007 and Date of Registration with the IRDAI 1.02.2017

REVENUE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2026

(Amount in Rs. Lakhs)

	Particulars	Schedule Ref. Form No.	Fire				Marine				Miscellaneous				Total			
			For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025
1	Premiums earned (Net)	NL-4	2,863	5,021	1,489	2,194	746	1,824	708	1,333	4,664	6,954	2,604	5,187	8,273	13,799	4,801	8,714
2	Profit/ Loss on sale/redemption of Investments		(5)	(5)	-	-	(1)	(1)	-	-	(8)	(8)	-	-	(14)	(14)	-	-
3	Interest, Dividend & Rent – Gross Note 1		429	888	343	760	18	212	113	262	958	1,417	165	767	1,405	2,517	621	1,789
4	**(a) Other Income(to be specified)** (i) Profit /(Loss) on foreign exchange		21	58	(4)	(32)	(2)	14	(1)	(11)	56	92	10	(32)	74	164	5	(74)
	(b) Contribution from the shareholder's Account																	
	(i) Towards Excess expense of Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Towards Remuneartion of MD/CEO/WTD/Other KMPs		43	56	-	-	8	13	-	-	77	90	-	-	127	160	-	-
	(ii) Others		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL (A)		**3,350**	**6,018**	**1,828**	**2,922**	**768**	**2,062**	**820**	**1,584**	**5,747**	**8,545**	**2,779**	**5,922**	**9,865**	**16,626**	**5,427**	**10,429**
															-	-	-	-
6	Claims Incurred (Net)	NL-5	(347)	917	(3,465)	(2,960)	784	1,542	347	1,024	4,758	6,317	(1,688)	(439)	5,195	8,776	(4,806)	(2,375)
7	Commission	NL-6	176	801	(6)	283	55	199	5	57	1,117	1,421	657	1,040	1,349	2,421	656	1,380
8	Operating Expenses related to Insurance Business	NL-7	652	934	351	475	103	223	119	163	1,209	1,490	301	479	1,964	2,646	772	1,117
9	Premium Deficiency		-	-	-	-	(158)	(158)	106	106	(69)	(69)	69	69	(227)	(227)	175	175
	Other (b) Expenses relating to investment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
															-	-	-	-
	TOTAL (B)		**482**	**2,652**	**(3,119)**	**(2,202)**	**785**	**1,806**	**576**	**1,350**	**7,015**	**9,159**	**(661)**	**1,149**	**8,281**	**13,616**	**(3,204)**	**297**
10	**Operating Profit/(Loss) C= (A - B)**		**2,869**	**3,367**	**4,947**	**5,124**	**(17)**	**256**	**244**	**234**	**(1,268)**	**(614)**	**3,440**	**4,773**	**1,584**	**3,010**	**8,631**	**10,132**
11	**APPROPRIATIONS**																	
	Transfer to Shareholders' Account		(2,869)	(3,367)	(4,947)	(5,124)	17	(256)	(244)	(234)	1,268	614	(3,440)	(4,773)	(1,584)	(3,010)	(8,631)	(10,132)
	Transfer to Catastrophe Reserve														-	-	-	-
	Transfer to Other Reserves (to be specified)																	
	TOTAL (C)		**2,869**	**3,367**	**4,947**	**5,124**	**(17)**	**256**	**244**	**234**	**(1,268)**	**(614)**	**3,440**	**4,773**	**1,584**	**3,010**	**8,631**	**10,132**

Notes:- (a) See notes appended at the end of Form NL-2-B-PL

Note - 1

Pertaining to Policyholder's funds	Fire				Marine				Miscellaneous				Total			
	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025	For the Half Year March 31, 2026	For the Year March 31, 2026	For the Half Year March 31, 2025	For the Year March 31, 2025
Interest, Dividend & Rent	453	936	365	826	18	223	119	284	1,011	1,494	168	834	1,482	2,653	652	1,943
Add/Less:-					-	-	-	-	-	-	-	-	-	-	-	-
Investment Expenses	(2)	(4)	(2)	(4)	(0)	(1)	(1)	(1)	(4)	(6)	(1)	(4)	(6)	(11)	(3)	(8)
Amortisation of Premium/ Discount on Investments	(22)	(44)	(20)	(62)	(1)	(10)	(6)	(21)	(49)	(71)	(2)	(63)	(72)	(125)	(28)	(146)
Amount written off in respect of depreciated investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for Bad and Doubtful Debts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provision for diminution in the value of other than actively traded Equities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment income from Pool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest, Dividend & Rent – Gross*	**429**	**888**	**343**	**760**	**17**	**212**	**112**	**262**	**958**	**1,417**	**165**	**767**	**1,404**	**2,517**	**621**	**1,789**

*** Term gross implies inclusive of TDS**