FORM NL-21-RELATED PARTY TRANSACTIONS SCHEDULE

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

PART-A Related Party Transactions

Sl.No.	Name of the Related Party	Nature of Relationship with the Company	Description of Transactions / Categories	Consideration paid / received[1] (Rs. in Lakhs)			
				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	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession premium	(2,094)	(1,484)	830	5,771
2	XL Catlin Insurance Company UK Limited	Fellow Subsidiary	Retrocession premium	17,680	22,218	10,307	12,413
3	XL Re Europe SE	Fellow Subsidiary	Retrocession premium	-	-	-	-
4	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	Retrocession premium	-	-	-	-
5	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession commission	(28)	57	21	535
6	XL Catlin Insurance Company UK Limited	Fellow Subsidiary	Retrocession commission	1,346	1,866	1,022	1,245
7	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession - Losses paid recovery	244	1,910	2,685	7,120
8	XL Catlin Insurance Company UK Limited	Fellow Subsidiary	Retrocession - Losses paid recovery	229	538	48	345
9	XL Re Europe SE	Fellow Subsidiary	Retrocession - Losses paid recovery	(3)	16	(48)	249
10	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	Retrocession - Losses paid recovery	(3)	16	(48)	249
11	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession - OSLR recovery	(13,479)	(8,010)	(14,307)	(6,796)
12	XL Catlin Insurance Company UK Limited	Fellow Subsidiary	Retrocession - OSLR recovery	604	710	(389)	(184)
13	XL Re Europe SE	Fellow Subsidiary	Retrocession - OSLR recovery	(42)	(23)	(571)	(366)
14	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	Retrocession - OSLR recovery	(42)	(23)	(571)	(366)
15	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession - IBNR recovery	(10,560)	(9,777)	(854)	(854)
16	XL Catlin Insurance Company UK Limited	Fellow Subsidiary	Retrocession - IBNR recovery	5,709	10,275	(5,283)	4,207
17	XL Re Europe SE	Fellow Subsidiary	Retrocession - IBNR recovery	-		-	-
18	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	Retrocession - IBNR recovery	-		-	-
19	XL Insurance Company SE - HO	Fellow Subsidiary	Group cost allocation	607	897	282	303
20	XL India Business Services Pvt. Ltd.	Fellow Subsidiary	Group cost allocation	98	150	(8)	54
21	XL India Business Services Pvt. Ltd.	Fellow Subsidiary	Reimbursement to be received on the employee benefits due	26	26	(84)	(84)
22	Employees' remuneration & welfare benefits	Key Management Personnel	Remuneration to CEO/CFO/CUO	513	513	335	335

[1]including the premium flow through Associates/ Group companies as agents and intermediaries

PART-B Related Party Transaction Balances - As at the end March 31, 2026

Sl.No.	Name of the Related Party	Nature of Relationship with the Company	Amount of Outstanding Balances including Commitments (Rs. in Lakhs)	Whether Payable / Receivable	Whether Secured? If so, Nature of consideration to be provided at the time of settlement	Details of any Guarantees given or received	Balance under Provision for doubtful debts relating to the outstanding balance receivable (Rs. in Lakhs)	Expenses recognised up to the half year end during the year in respect of bad or dobutful debts due from the related party (Rs. in Lakhs)
1	XL Insurance Company SE	Parent Company	(23,335)	Payable				
2	Catlin Re Switzerland Ltd.	Fellow Subsidiary	-					
3	XL Catlin Insurance Company UK Limited	Fellow Subsidiary	11,523	Payable				
4	XL Re Europe SE	Fellow Subsidiary	206	Receivable				
5	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	206	Receivable				
6	XL Re Europe SE, DIFC Branch	Fellow Subsidiary	737	Receivable				
7	XL Insurance Company SE - HO *	Fellow Subsidiary	(3,131)	Payable				
8	XL India Business Services Pvt. Ltd.	Fellow Subsidiary	(159)	Payable				
9	AXA France SA	Ultimate Parent Company	(9)	Payable				
10	Employer Provident Fund Contribution	Key Management Personnel	(2)	Payable				