FORM NL-3-B-BS
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
BALANCE SHEET AS AT MARCH 31, 2026

(Amount in Rs. Lakhs)

Particulars	Schedule Ref. Form No.	As At March 31, 2026	As At March 31, 2025
SOURCES OF FUNDS			
RESERVES AND SURPLUS	NL-10	13,742	10,882
Head Office Account	NL-10A	23,335	23,335
FAIR VALUE CHANGE ACCOUNT			
-Shareholders' Funds		-	-
-Policyholders' Funds		-	-
BORROWINGS	NL-11	-	-
TOTAL		**37,077**	**34,217**
APPLICATION OF FUNDS			
INVESTMENTS-Shareholders	NL-12	30,662	35,129
INVESTMENTS-Policyholders	NL-12A	41,888	29,839
LOANS	NL-13	-	-
FIXED ASSETS	NL-14	45	44
DEFERRED TAX ASSET (Net)		493	118
CURRENT ASSETS			
Cash and Bank Balances	NL-15	6,621	3,306
Advances and Other Assets	NL-16A	59,148	53,802
Sub-Total (A)		**65,769**	**57,108**
DEFERRED TAX LIABILITY (Net)			
CURRENT LIABILITIES	NL-17A	88,128	78,921
PROVISIONS	NL-18	13,652	9,101
Sub-Total (B)		**101,780**	**88,023**
NET CURRENT ASSETS (C) = (A - B)		**(36,011)**	**(30,914)**
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	NL-19	-	-
DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT		-	-
TOTAL		**37,077**	**34,217**

CONTINGENT LIABILITIES

Particulars	As At March 31, 2026	As At March 31, 2025
1. Partly paid-up investments	-	-
2. Claims, other than against policies, not acknowledged as debts by the company	-	-
3. Underwriting commitments outstanding (in respect of shares and securities)	-	-
4. Guarantees given by or on behalf of the Company	-	-
5.Statutory demands/ liabilities in dispute, not provided for	-	-
6. Reinsurance obligations to the extent not provided for in accounts	-	-
7 .Others (to be specified) (a)._____ (b). _____	-	-
TOTAL	-	-