

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)	
				Up to the half year ended September 30, 2025	Up to the half year ended September 30, 2024
1	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession Premium	610.45	4,941.12
2	XL Catlin Insurance Company Ltd.	Fellow Subsidiary	Retrocession Premium	4,538.00	2,105.45
3	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession Commission	85.52	514.25
4	XL Catlin Insurance Company Ltd.	Fellow Subsidiary	Retrocession Commission	519.62	222.83
5	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession - Losses paid recovery	1,665.77	4,435.18
6	XL Catlin Insurance Company Ltd.	Fellow Subsidiary	Retrocession - Losses paid recovery	308.57	296.37
7	XL Re Europe SE	Fellow Subsidiary	Retrocession - Losses paid recovery	18.97	296.37
8	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	Retrocession - Losses paid recovery	18.97	296.37
9	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession - OSLR recovery	5,469.43	7,511.26
10	XL Catlin Insurance Company Ltd.	Fellow Subsidiary	Retrocession - OSLR recovery	106.01	204.88
11	XL Re Europe SE	Fellow Subsidiary	Retrocession - OSLR recovery	19.68	204.88
12	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	Retrocession - OSLR recovery	19.68	204.88
13	Catlin Re Switzerland Ltd.	Fellow Subsidiary	Retrocession - IBNR recovery	782.94	-
14	XL Catlin Insurance Company Ltd.	Fellow Subsidiary	Retrocession - IBNR recovery	4,566.03	9,490.34
15	XL Insurance Company SE UK branch, Ireland	Fellow Subsidiary	Group cost allocation	289.80	20.30
16	XL India Business Services Pvt. Ltd.	Fellow Subsidiary	Group cost allocation	51.77	61.97

¹Including the premium flow through Associates/ Group companies as agents and intermediaries

PART-B Related Party Transaction Balances - As at the half year ended September 30, 2025

Sl.No.	Name of the Related Party	Nature of Relationship with the Company	Amount of Outstanding Balances including Commitments (Rs. in Lakhs)	Whether Secured? If so, Nature of consideration to be provided at the time of settlement	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 doubtful debts due from the related party (Rs. in Lakhs)
1	XL Insurance Company SE	Parent Company	(23,334.80)	-	-	-
2	Catlin Re Switzerland Ltd.	Fellow Subsidiary	28,535.08	-	-	-
3	XL Catlin Insurance Company Ltd.	Fellow Subsidiary	2,864.50	-	-	-
4	XL Re Europe SE	Fellow Subsidiary	149.78	-	-	-
5	Catlin Underwriting Agencies Ltd.	Fellow Subsidiary	149.78	-	-	-
6	XL Insurance Company SE- HO	Fellow Subsidiary	(3,032.71)	-	-	-
7	XL India Business Services Pvt. Ltd.	Fellow Subsidiary	(133.49)	-	-	-