IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

(Rs. In Lakhs)

UNAUDITED REVENUE ACCOUNT FOR THE QUARTER ENDED 30TH JUNE, 2026
Fire Insurance Business

Particulars	Schedule Ref.	For the Quarter ended 30th June, 2026	For the Quarter ended 30th June, 2025
Premiums earned (Net)	1	8,148	9,606
Profit / (Loss) on sale/redemption of Investments (Net)		128	279
Interest, Dividend & Rent – Gross		2,091	1,990
Others:-			
- Contribution from Shareholders Funds towards Excess Expenses of Management		-	-
- Contribution from Shareholders Funds towards Excess of remuneration of MD/CEO/WTD/Other KMP		20	71
- Contribution from Shareholders Funds towards Other Employee Remuneration		5	19
- Exchange Gain / (Loss)		4	-
- Miscellaneous Income		-	-
TOTAL (A)		10,396	11,965
Claims Incurred (Net)	2	8,307	14,848
Commission (Net)	3	(1,910)	(209)
Operating Expenses related to Insurance Business	4	2,254	3,224
Reserve for Premium Deficiency		-	-
TOTAL (B)		8,651	17,863
Operating Profit/(Loss) from Fire Business (C) = (A) - (B)		1,745	(5,898)
Appropriations			
Transfer to Shareholders' Accounts		1,745	(5,898)
Transfer to Catastrophe Reserve		-	-
Transfer to Other Reserves		-	-
TOTAL (C)		1,745	(5,898)
Explanatory notes to accounts to the Unaudited Financial Statements	16		

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached.

For and on behalf of the Board of Directors

For G.P. Kapadia & Co.
Chartered Accountants (FRN. 104768W)

Atul Desai
Partner, Membership No. 030850

Mr. Arun Tiwari
Chairman (DIN: 05345547)

S.V. Zaregaonkar
Director (DIN: 10071307)

Dr Thomas Mathew
Director (DIN: 05203948)

Rakesh Jain
Executive Director & CEO
(DIN : 03645324)

Hemant K. Jain
Chief Financial Officer

Sushil Sojitra
Company Secretary &
Compliance Officer
(Membership No.: A31993)

For Chaturvedi & Shah LLP
Chartered Accountants (FRN. 101720W/W100355)

Gaurav Jain
Partner, Membership No. 129439

Place : Mumbai
Date : 12th August, 2026

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

(Rs. In Lakhs)

UNAUDITED REVENUE ACCOUNT FOR THE QUARTER ENDED 30TH JUNE, 2026
Marine Insurance Business

Particulars	Schedule Ref.	For the Quarter ended 30th June, 2026	For the Quarter ended 30th June, 2025
Premiums earned (Net)	1	3,081	2,653
Profit / (Loss) on sale/redemption of Investments (Net)		32	45
Interest, Dividend & Rent – Gross		373	226
Others:-			
- Contribution from Shareholders Funds towards Excess Expenses of Management		-	-
- Contribution from Shareholders Funds towards Excess of remuneration of MD/CEO/WTD/Other KMP		10	15
- Contribution from Shareholders Funds towards Other Employee Remuneration		2	4
-Exchange Gain / (Loss)		(17)	-
- Miscellaneous Income		-	-
TOTAL (A)		3,481	2,943
Claims Incurred (Net)	2	4,107	1,712
Commission (Net)	3	760	485
Operating Expenses related to Insurance Business	4	576	461
Reserve for Premium Deficiency		-	-
TOTAL (B)		5,443	2,658
Operating Profit/(Loss) from Marine Business (C) = (A) - (B)		(1,962)	285
Appropriations			
Transfer to Shareholders' Accounts		(1,962)	285
Transfer to Catastrophe Reserve		-	-
Transfer to Other Reserves		-	-
TOTAL (C)		(1,962)	285
Explanatory notes to accounts to the Unaudited Financial Statements	16		

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached.

For G.P. Kapadia & Co.
Chartered Accountants (FRN. 104768W)

Atul Desai
Partner, Membership No. 030850

For Chaturvedi & Shah LLP
Chartered Accountants (FRN. 101720W/W100355)

Gaurav Jain
Partner, Membership No. 129439

Place : Mumbai
Date : 12th August, 2026

For and on behalf of the Board of Directors

Mr. Arun Tiwari
Chairman (DIN: 05345547)

Dr Thomas Mathew
Director (DIN: 05203948)

Hemant K. Jain
Chief Financial Officer

S.V. Zaregaonkar
Director (DIN: 10071307)

Rakesh Jain
Executive Director & CEO
(DIN : 03645324)

Sushil Sojitra
Company Secretary &
Compliance Officer
(Membership No.: A31993)

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

(Rs. In Lakhs)

UNAUDITED REVENUE ACCOUNT FOR THE QUARTER ENDED 30TH JUNE, 2026
Miscellaneous Insurance Business

Particulars	Schedule Ref.	For the Quarter ended 30th June, 2026	For the Quarter ended 30th June, 2025
Premiums earned (Net)	1	1,50,247	1,53,448
Profit / (Loss) on sale/redemption of Investments (Net)		2,751	6,131
Interest, Dividend & Rent – Gross		31,714	31,086
Others:-			
- Contribution from Shareholders Funds towards Excess Expenses of Management		-	-
- Contribution from Shareholders Funds towards Excess of remuneration of MD/CEO/WTD/Other KMP		336	632
- Contribution from Shareholders Funds towards Other Employee Remuneration		76	169
- Exchange Gain / (Loss)		(10)	(5)
- Miscellaneous Income		221	18
TOTAL (A)		1,85,335	1,91,479
Claims Incurred (Net)	2	1,29,931	1,19,359
Commission (Net)	3	34,662	27,683
Operating Expenses related to Insurance Business	4	26,488	33,185
Reserve for Premium Deficiency		-	-
TOTAL (B)		1,91,080	1,80,227
Operating Profit/(Loss) from Miscellaneous Business (C) = (A) - (B)		(5,746)	11,252
Appropriations			
Transfer to Shareholders' Accounts		(5,746)	11,252
Transfer to Catastrophe Reserve		-	-
Transfer to Other Reserves		-	-
TOTAL (C)		(5,746)	11,252
Explanatory notes to accounts to the Unaudited Financial Statements	16		

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached.

For and on behalf of the Board of Directors

For G.P. Kapadia & Co.
Chartered Accountants (FRN. 104768W)

Atul Desai
Partner, Membership No. 030850

Mr. Arun Tiwari
Chairman (DIN: 05345547)

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Executive Director & CEO
(DIN : 03645324)

For Chaturvedi & Shah LLP
Chartered Accountants (FRN. 101720W/W100355)

Gaurav Jain
Partner, Membership No. 129439

Hemant K. Jain
Chief Financial Officer

Sushil Sojitra
Company Secretary &
Compliance Officer
(Membership No.: A31993)

Place : Mumbai
Date : 12th August, 2026

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

(Rs. In Lakhs)

TOTAL UNAUDITED REVENUE ACCOUNT FOR THE QUARTER ENDED 30TH JUNE, 2026

Particulars	Schedule Ref.	For the Quarter ended 30th June, 2026	For the Quarter ended 30th June, 2025
Premiums earned (Net)	1	1,61,476	1,65,707
Profit / (Loss) on sale/redemption of Investments (Net)		2,911	6,455
Interest, Dividend & Rent – Gross		34,178	33,302
Others:-			
- Contribution from Shareholders Funds towards Excess Expenses of Management		-	-
- Contribution from Shareholders Funds towards Excess of remuneration of MD/CEO/WTD/Other KMP		366	718
- Contribution from Shareholders Funds towards Other Employee Remuneration		83	192
-Exchange Gain / (Loss)		(23)	(5)
Miscellaneous Income		221	18
TOTAL (A)		1,99,212	2,06,387
Claims Incurred (Net)	2	1,42,345	1,35,919
Commission (Net)	3	33,512	27,959
Operating Expenses related to Insurance Business	4	29,318	36,870
Reserve for Premium Deficiency		-	-
TOTAL (B)		2,05,175	2,00,748
Operating Profit/(Loss) from Total Business (C) = (A) - (B)		(5,963)	5,639
Appropriations			
Transfer to Shareholders' Accounts		(5,963)	5,639
Transfer to Catastrophe Reserve		-	-
Transfer to Other Reserves		-	-
TOTAL (C)		(5,963)	5,639
Explanatory notes to accounts to the Unaudited Financial Statements	16		

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached.

For and on behalf of the Board of Directors

For G.P. Kapadia & Co.
Chartered Accountants (FRN. 104768W)

Atul Desai
Partner, Membership No. 030850

Mr. Arun Tiwari
Chairman (DIN: 05345547)

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For Chaturvedi & Shah LLP
Chartered Accountants (FRN. 101720W/W100355)

Gaurav Jain
Partner, Membership No. 129439

Place : Mumbai
Date : 12th August, 2026

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

(Rs. In Lakhs)

UNAUDITED PROFIT AND LOSS ACCOUNT FOR THE QUARTER ENDED 30TH JUNE, 2026

Particulars	For the Quarter ended 30th June, 2026		For the Quarter ended 30th June, 2025	
Operating Profit / (Loss)				
a. Fire Insurance	1,745		(5,898)	
b. Marine Insurance	(1,962)		285	
c. Miscellaneous Insurance	(5,746)		11,252	
		(5,963)		5,639
Income from Investments				
Interest, Dividend & Rent – Gross	7,867		5,852	
Profit on sale/redemption of investments	738		1,118	
Less: Loss on sale/redemption of investment	(61)		(1)	
Amortization of Premium /Discount on Investments	(74)		(202)	
		8,470		6,767
Other Income				
Profit/(Loss) on sale/discard of assets	1		-	
Miscellaneous Income	126		215	
Excess Provision/bad debts Written Back	679		-	
		806		215
TOTAL (A)		3,313		12,621
Provisions (Other than Taxation)				
(a) For diminution in the value of investment	-		-	
(b) For doubtful debts	8		328	
		8		328
Other Expenses				
-Expenses other than those related to Insurance Business:		-		-
- Bad Debt Written Off		54		28
- Interest on Subordinated Debt		2,166		522
- Expenses towards CSR activities		152		199
- Penalties		-		(0)
- Contribution from Shareholders Funds towards Excess Expenses of Management		-		-
- Contribution to Policyholder's Account towards Excess of remuneration of MD/CEO/WTD/Other KMP		365		718
- Contribution to Policyholder's Account towards Other Employee Remuneration		82		192
- Others				
i. Amortisation of Debenture Expenses	25		7	
ii. Interest on Statutory Liability	1		5	
iii. Finance Cost	377		16	
iv. Exchange Gain / (loss)	-	403	-	29
TOTAL (B)		3,230		2,016
Profit / (Loss) Before Tax (A)-(B)		83		10,605
Provision for Taxation				
Current Tax		24		2,750
Short Provision for earlier period		-		-
Deferred Tax for current period		(4)		(223)
Deferred Tax for earlier period		-		-
Net Profit / (Loss) After Tax		63		8,078
Appropriations:				
(a) Interim dividends paid during the period	-		-	
(b) Final dividend	-		-	
(c) Debenture Redemption Reserve	-	-	-	-
Profit / (Loss) After appropriations		63		8,078
Balance of Profit / (Loss) brought forward from last year		2,20,928		2,12,218
Balance carried forward to Balance Sheet		2,20,991		2,20,296
Basic Earning Per Share		0.02		3.03
Diluted Earning Per Share		0.02		3.02
Explanatory notes to accounts to the Unaudited Financial Statements (refer schedule 16)				

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached,

For G.P. Kapadia & Co.
Chartered Accountants (FRN. 104768W)

Atul Desai
Partner, Membership No. 030850

For Chaturvedi & Shah LLP
Chartered Accountants (FRN. 101720W/W100355)

Gaurav Jain
Partner, Membership No. 129439

Place : Mumbai
Date : 12th August, 2026

For and on behalf of the Board of Directors

Mr. Arun Tiwari
Chairman (DIN: 05345547)

S.V. Zaregaonkar
Director (DIN: 10071307)

Dr Thomas Mathew
Director (DIN: 05203948)

Rakesh Jain
Executive Director & CEO
(DIN : 03645324)

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Chief Financial Officer

Sushil Sojitra
Company Secretary & Compliance Officer
(Membership No.: A31993)

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

(Rs. In Lakhs)

BALANCE SHEET AS AT 30TH JUNE, 2026

Particulars	Schedule	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March,2026 Audited	
Sources of funds							
Share Capital	5&5A		27,685		26,790		27,685
Share Application Money Pending Allotment			-		-		-
Reserves and Surplus	6		3,64,292		3,34,148		3,64,228
Fair Value Change Account- Shareholder			1,284		2,005		(2,411)
Fair Value Change Account- Policyholder			5,519		11,584		(12,186)
Borrowings	7		1,28,160		56,675		96,383
Total			5,26,940		4,31,202		4,73,699
Application of funds							
Investments- Shareholders	8		4,47,866		3,20,709		3,74,632
Investments- Policyholders	8A		19,24,814		18,53,105		18,93,210
Loans	9		-		-		-
Fixed Assets	10		13,560		12,297		13,751
Deferred Tax Assets (net)			15,862		15,554		15,858
Current Assets							
Cash and Bank Balances	11	34,848		21,508		88,076	
Advances and Other Assets	12	3,75,108		3,62,299		3,42,407	
Sub-Total (A)		4,09,956		3,83,807		4,30,483	
Current Liabilities	13	20,04,873		18,48,458		20,00,571	
Provisions	14	2,80,245		3,05,812		2,53,665	
Sub-Total (B)		22,85,118		21,54,270		22,54,236	
Net Current Assets (C) = (A) - (B)			(18,75,162)		(17,70,463)		(18,23,752)
Miscellaneous Expenditure (to the extent not written off or adjusted)	15		-		-		-
Debit Balance in Profit & Loss Account			-		-		-
Total			5,26,940		4,31,202		4,73,699

Explanatory notes to accounts to the Unaudited Financial Statements (refer schedule 16)

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached.

For G.P. Kapadia & Co.
Chartered Accountants (FRN 104768W)

Atul Desai
Partner, Membership No. 030850

For Chaturvedi & Shah LLP
Chartered Accountants (FRN. 101720W/W100355)

Gaurav Jain
Partner, Membership No. 129439

Place : Mumbai
Date : 12th August, 2026

For and on behalf of the Board of Directors

Mr. Arun Tiwari
Chairman (DIN: 05345547)

Dr Thomas Mathew
Director (DIN: 05203948)

Hemant K. Jain
Chief Financial Officer

S.V. Zaregaonkar
Director (DIN: 10071307)

Rakesh Jain
Executive Director & CEO
(DIN : 03645324)

Sushil Solitra
Company Secretary & Compliance Officer
(Membership No.: A31993)

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

Registration No. and Date of Registration with the IRDAI : Regn. No. 103 dated 23.10.2000

UNAUDITED RECEIPTS AND PAYMENTS ACCOUNT FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. In Lakhs)

Particulars	For the Quarter ended 30th June, 2026		For the Quarter ended 30th June, 2025	
Cash flows from operating activities :				
Premium received from policyholders, including advance receipts	2,93,506		3,15,428	
Payment to re-insurers, net of commissions and claims	(18,002)		(42,097)	
Payment to co-insurers, net of claims recovery	(14,000)		(19,473)	
Payments of claims	(2,20,581)		(1,31,356)	
Payments of commission and brokerage	(52,070)		(46,201)	
Payment of other operating expenses	(35,002)		(43,539)	
Deposits, Advances, and Staff loans	(3,180)		(24,065)	
Income tax paid (Net)	(132)		(1,429)	
Good & Service tax paid (Net)	7,027		16,446	
Misc Receipts/(payments)	198		14	
Cash flow before extraordinary items		(42,236)		23,728
Cash flow from extraordinary operations		-		-
Cash flow from operating activities		(42,236)		23,728
Cash flows from investing activities :				
Purchase of fixed Assets	(1,227)		(581)	
Proceeds from sale of fixed assets	1		-	
Purchase of investments	(1,59,604)		(4,21,876)	
Sales of investments	84,998		3,40,392	
Rent/ Interest/ Dividends received	35,797		30,285	
Investment in money market instruments and in liquid mutual funds (Net)	(4,747)		16,474	
Repayment received on Loan Given	-		-	
Expenses related to Investments	(82)		(192)	
Cash flow from investing activies		(45,064)		(35,498)
Cash flows from financing activities :				
Proceeds from issuance of Share Capital	-		10,000	
Share Application Money Received	-		-	
Proceeds from borrowings (Net)	31,777		33,675	
Repayment of borrowings	-		-	
Borrowings / share issue expenses	1		-	
Interest/ Dividend Paid	(377)		(16)	
Cash flow from financing activities		31,401		43,659
Net increase/(decrease) in cash & cash equivalents		(55,899)		31,890
Cash and cash equivalents at the beginning of the year		70,227		(14,440)
Cash and cash equivalents at the end of the period including Book Overdraft		14,328		17,450
Cash and cash Equivalents at the end of the year:				
Cash & Bank balance as per schedule 11		34,848		21,508
Less: Temporary book over draft as per schedule 13		20,520		4,059
Cash and Cash Equivalents at the end of the period including Book Overdraft		14,328		17,450

Explanatory notes to accounts to the Unaudited Financial Statements (refer schedule 16)

The Schedules referred to above form an integral part of the Unaudited Financial Statements.

As per our review report of even date attached.

For G.P. Kapadia & Co.
Chartered Accountants (FRN. 104768W)

Atul Desai
Partner, Membership No. 030850

For Chaturvedi & Shah LLP
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Gaurav Jain
Partner, Membership No. 129439

Place : Mumbai
Date : 12th August, 2026

For and on behalf of the Board of Directors

Mr. Arun Tiwari
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IndusInd General Insurance

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE 2026

Schedule- 1

Premium Earned (Net of Goods and Service Tax)

(Rs. In Lakhs)

Particulars	Financial Year	Premium from direct business written	Premium on reinsurance accepted	Premium on reinsurance ceded	Net Premium (3+4-5)	Opening balance of Unearned Premium Reserve (UPR)	Closing balance of Unearned Premium Reserve (UPR)	Net Premium Earned (6+7-8)
1	2	3	4	5	6	7	8	9
Fire	Q1 2026-27	42,132	9,572	41,255	10,449	14,670	16,971	8,148
	Q1 2025-26	67,562	5,193	53,584	19,171	17,995	27,560	9,606
Marine Cargo	Q1 2026-27	6,348	19	1,407	4,960	1,675	3,568	3,067
	Q1 2025-26	5,145	12	1,063	4,094	1,193	2,650	2,637
Marine Hull	Q1 2026-27	10	-	-	10	26	22	14
	Q1 2025-26	157	-	144	13	34	31	16
Marine Total	Q1 2026-27	6,358	19	1,407	4,970	1,701	3,590	3,081
	Q1 2025-26	5,302	12	1,207	4,107	1,227	2,681	2,653
Motor OD	Q1 2026-27	46,620	-	20,250	26,370	50,058	58,261	27,167
	Q1 2025-26	47,384	-	25,350	22,034	51,866	50,479	23,421
Motor TP	Q1 2026-27	45,046	-	14,847	30,199	91,025	78,571	42,653
	Q1 2025-26	52,736	-	13,542	39,194	1,22,670	1,03,496	58,368
Motor Total	Q1 2026-27	91,666	-	35,097	56,569	1,50,083	1,36,832	69,820
	Q1 2025-26	1,00,120	-	38,892	61,228	1,74,536	1,53,975	81,789
Employer's Liability	Q1 2026-27	599	-	40	559	658	754	463
	Q1 2025-26	947	-	65	882	1,156	1,307	731
Public Liability	Q1 2026-27	2,398	5	1,081	1,322	1,287	1,703	906
	Q1 2025-26	2,605	147	1,574	1,178	1,393	1,619	952
Engineering	Q1 2026-27	13,730	701	10,984	3,456	5,223	5,993	2,686
	Q1 2025-26	14,331	72	11,468	2,935	3,849	4,705	2,079
Aviation	Q1 2026-27	50	-	156	(106)	58	-	(48)
	Q1 2025-26	57	-	56	1	8	4	5
Personal Accident	Q1 2026-27	5,532	-	547	4,985	10,467	7,707	7,745
	Q1 2025-26	8,873	-	596	8,277	13,130	13,126	8,281
Health	Q1 2026-27	1,10,935	-	12,030	98,905	58,179	1,00,823	56,261
	Q1 2025-26	88,233	-	9,382	78,851	53,466	90,971	41,348
Travel	Q1 2026-27	4,266	-	378	3,888	952	1,721	3,119
	Q1 2025-26	5,188	-	424	4,764	944	1,381	4,327
Weather and Crop Insurance	Q1 2026-27	14,565	-	11,013	3,552	4,550	183	7,919
	Q1 2025-26	40,376	-	30,618	9,758	2,156	-	11,914
Other Misc.	Q1 2026-27	3,269	(0)	1,789	1,480	2,739	2,843	1,376
	Q1 2025-26	3,115	0	662	2,453	3,080	3,511	2,022
Misc Total	Q1 2026-27	2,47,019	706	73,115	1,74,610	2,34,196	2,58,559	1,50,247
	Q1 2025-26	2,63,845	219	93,737	1,70,327	2,53,720	2,70,599	1,53,448
Total	Q1 2026-27	2,95,509	10,297	1,15,777	1,90,029	2,50,567	2,79,120	1,61,476
Total	Q1 2025-26	3,36,709	5,424	1,48,528	1,93,605	2,72,942	3,00,840	1,65,707

(Rs. In Lakhs)

Gross Direct Premium	Q1 2026-27	Q1 2025-26
- In India	2,95,509	3,36,709
- Outside India	-	-

IndusInd General Insurance Company Ltd. Mumbai

G. P. KAPADIA & CO. CHARTERED ACCOUNTANTS MUMBAI

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE 2026

Schedule- 2

Claims Incurred (Net)

(Rs. In Lakhs)

Particulars	Financial Year	Claims Paid from direct business written	Claims Paid on reinsurance Accepted	Claims Recovered on reinsurance ceded	Net Claims Paid (3+4-5)	Net Out-standing Claims at the end of the period	Net IBNR/IBNER at the end of the period	Net Out-standing Claims at the beginning of the Year	Net IBNR/IBNER at the beginning of the Year	Net Claims Incurred (6+7+8-9-10)
1	2	3	4	5	6	7	8	9	10	11
Fire	Q1 2026-27	18,676	231	11,155	7,752	26,599	32,447	28,435	30,056	8,307
	Q1 2025-26	14,353	1,253	9,742	5,864	30,265	22,386	27,878	15,789	14,848
Marine Cargo	Q1 2026-27	2,768	-	294	2,474	8,142	6,670	7,433	7,761	4,092
	Q1 2025-26	1,534	-	132	1,402	3,202	6,100	3,148	5,662	1,694
Marine Hull	Q1 2026-27	16	-	16	-	7	247	8	231	15
	Q1 2025-26	(4)	-	(4)	-	4	214	4	196	18
Marine Total	Q1 2026-27	2,784	-	310	2,474	8,149	6,917	7,441	7,992	4,107
	Q1 2025-26	1,530	-	128	1,402	3,206	6,314	3,152	6,058	1,712
Motor OD	Q1 2026-27	38,019	-	19,905	18,114	13,560	4,393	11,959	4,533	19,576
	Q1 2025-26	30,656	-	16,167	14,491	12,112	5,316	10,686	6,159	15,072
Motor TP	Q1 2026-27	30,546	-	4,872	25,674	2,01,761	8,38,432	2,00,160	8,20,120	45,588
	Q1 2025-26	30,032	-	5,189	24,843	1,94,536	7,65,529	1,91,257	7,37,974	55,677
Motor Total	Q1 2026-27	68,565	-	24,777	43,788	2,15,321	8,42,825	2,12,119	8,24,653	65,162
	Q1 2025-26	60,690	-	21,356	39,334	2,06,648	7,70,845	2,01,945	7,44,133	70,749
Employer's Liability	Q1 2026-27	819	-	43	776	2,914	2,530	2,680	2,298	1,242
	Q1 2025-26	488	-	20	468	4,152	2,220	3,775	2,015	1,050
Public Liability	Q1 2026-27	645	-	397	248	4,241	4,251	3,984	3,800	956
	Q1 2025-26	53	-	3	50	989	3,285	960	3,185	179
Engineering	Q1 2026-27	2,164	1	1,357	808	5,275	4,411	4,218	4,229	2,047
	Q1 2025-26	4,236	-	3,241	995	5,505	2,881	3,628	2,257	3,496
Aviation	Q1 2026-27	135	-	5	130	142	967	88	1,089	62
	Q1 2025-26	137	-	5	132	20	1,167	47	1,424	(152)
Personal Accident	Q1 2026-27	2,568	-	(12)	2,580	4,807	12,133	4,516	10,740	4,264
	Q1 2025-26	2,049	-	321	1,728	4,051	9,212	3,734	7,945	3,312
Health	Q1 2026-27	51,088	-	9,876	41,212	33,872	39,256	24,809	38,796	50,735
	Q1 2025-26	36,176	(1)	7,041	29,136	24,375	32,237	16,289	30,377	37,082
Travel	Q1 2026-27	1,320	-	96	1,224	1,466	3,692	1,617	3,752	1,013
	Q1 2025-26	1,349	1	74	1,276	1,572	3,757	1,216	3,251	2,138
Weather and Crop Insurance	Q1 2026-27	70,040	-	52,508	17,532	4,783	89,857	11,372	97,700	3,100
	Q1 2025-26	10,548	-	5,649	4,899	2,630	1,36,721	3,002	1,41,569	(321)
Other Misc.	Q1 2026-27	583	0	37	546	4,066	4,345	3,430	4,178	1,350
	Q1 2025-26	867	1	82	786	2,713	2,830	2,096	2,407	1,826
Misc Total	Q1 2026-27	1,97,926	1	89,084	1,08,844	2,76,887	10,04,267	2,68,632	9,91,235	1,29,931
	Q1 2025-26	1,16,595	1	37,792	78,804	2,52,655	9,65,155	2,38,692	9,38,563	1,19,359
Total	Q1 2026-27	2,19,386	232	1,00,549	1,19,070	3,11,635	10,45,631	3,04,708	10,29,203	1,42,345
Total	Q1 2025-26	1,32,478	1,254	47,662	86,070	2,86,126	9,93,855	2,69,722	9,60,410	1,35,919

(Rs. In Lakhs)

Claims Paid (Direct)	Q1 2026-27	Q1 2025-26
- In India	2,18,985	1,32,181
- Outside India	402	297

Industrial General Insurance Company Ltd. Mumbai

G. P. KAPADIA & CO. CHARTERED ACCOUNTANTS MUMBAI

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE 2026

Schedule– 3

Commission (Net)

(Rs. In Lakhs)

Particulars	Financial Year	Commission Paid	Commission paid on reinsurance accepted	Commission received from reinsurance ceded	Net commission (3+4-5)
1	2	3	4	5	6
Fire	**Q1 2026-27**	**4,419**	**1,726**	**8,055**	**(1,910)**
	Q1 2025-26	8,796	423	9,428	(209)
Marine Cargo	**Q1 2026-27**	**869**	**1**	**109**	**761**
	Q1 2025-26	612	1	125	488
Marine Hull	**Q1 2026-27**	**(1)**	**-**	**-**	**(1)**
	Q1 2025-26	6	-	9	(3)
Marine Total	**Q1 2026-27**	**868**	**1**	**109**	**760**
	Q1 2025-26	618	1	134	485
Motor OD	**Q1 2026-27**	**17,191**	**-**	**4,850**	**12,341**
	Q1 2025-26	16,923	-	8,164	8,759
Motor TP	**Q1 2026-27**	**19,098**	**-**	**5,500**	**13,598**
	Q1 2025-26	23,022	-	8,188	14,834
Motor Total	**Q1 2026-27**	**36,289**	**-**	**10,350**	**25,939**
	Q1 2025-26	39,945	-	16,352	23,593
Employer's Liability	**Q1 2026-27**	**78**	**-**	**8**	**70**
	Q1 2025-26	185	-	13	172
Public Liability	**Q1 2026-27**	**364**	**1**	**33**	**332**
	Q1 2025-26	273	1	63	211
Engineering	**Q1 2026-27**	**1,324**	**115**	**1,409**	**30**
	Q1 2025-26	1,136	8	915	229
Aviation	**Q1 2026-27**	**1**	**-**	**5**	**(4)**
	Q1 2025-26	(26)	-	1	(27)
Personal Accident	**Q1 2026-27**	**1,216**	**-**	**184**	**1,032**
	Q1 2025-26	1,059	-	110	949
Health	**Q1 2026-27**	**9,239**	**-**	**3,024**	**6,215**
	Q1 2025-26	7,774	-	1,947	5,827
Travel	**Q1 2026-27**	**1,902**	**-**	**(25)**	**1,927**
	Q1 2025-26	988	-	79	909
Weather and Crop Insurance	**Q1 2026-27**	**-**	**-**	**1,250**	**(1,250)**
	Q1 2025-26	-	-	4,661	(4,661)
Other Misc.	**Q1 2026-27**	**768**	**1**	**398**	**371**
	Q1 2025-26	521	1	41	481
Misc Total	**Q1 2026-27**	**51,181**	**117**	**16,636**	**34,662**
	Q1 2025-26	51,855	10	24,182	27,683
Total	**Q1 2026-27**	**56,468**	**1,844**	**24,800**	**33,512**
Total	Q1 2025-26	61,269	434	33,744	27,959

Schedule– 3A

Commission Paid - Direct

(Rs. In Lakhs)

Particulars	Paid in India		Paid Outside India	
	For the Quarter ended 30th June, 2026	For the Quarter ended 30th June, 2025	For the Quarter ended 30th June, 2026	For the Quarter ended 30th June, 2025
Individual Agents	7,163	8,175	-	-
Corporate Agents-Banks/FII/HFC	2,967	1,962	-	-
Corporate Agents-Others	2,611	2,680	-	-
Insurance Brokers	37,668	38,487	-	-
Direct Business - Online	-	-	-	
MISP (Direct)	980	1,633		
Web Aggregators	25	55		
Insurance Marketing Firm	249	204	-	-
Common Service Centers	17	5		
Micro Agents	-	-		
Point of Sales (Direct)	4,768	8,068		
Other	-	-	-	-
Total	**56,468**	**61,269**	**-**	**-**

CHATURVEDI & SHAH LLP * CHARTERED ACCOUNTANTS * MUMBAI

G. P. KAPADIA & CO. * CHARTERED ACCOUNTANTS * MUMBAI

Industrial General Insurance Company Ltd. * Mumbai

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Schedule-4 Operating Expenses related to insurance business

(Rs. In Lakhs)

Particulars	Q1 2026-27				Q1 2025-26			
	Fire	Marine	Miscellaneous*	Total	Fire	Marine	Miscellaneous*	Total
Employees' remuneration & welfare benefits	1,218	335	13,208	14,761	1,786	261	16,453	18,500
Travel, conveyance and vehicle running expenses	37	8	363	407	48	6	450	504
Training & Recruitment Expenses	29	8	422	458	(3)	2	77	76
Rents, rates & taxes	54	16	569	638	75	16	681	772
Repairs	-	-	-	-	-	-	-	-
Printing & Stationery	2	1	43	46	6	1	39	47
Communication expenses	19	6	335	359	52	8	503	563
Legal & professional charges	75	29	1,094	1,197	84	12	443	539
Auditors Fees, expenses, etc.	-	-			-	-		
a. As auditor	1	1	20	22	2	0	16	18
b. As advisor or in any other capacity, in respect	-	-	-	-	-	-	-	-
(i) Taxation matters	-	-	-	-	-	-	-	-
(ii) Insurance matters	-	-	-	-	-	-	-	-
(iii) Management services; and	-	-	-	-	-	-	-	-
c. In any other capacity	-	-	-	-	-	-	-	-
Advertisement and Publicity	55	12	725	792	136	21	1,331	1,488
Bank Charges & interest expenses others	11	5	888	904	14	3	806	823
Depreciation	81	34	1,304	1,418	122	25	1,146	1,293
Brand/Trade Mark usage fee/charges	3	1	46	50	-	-	-	-
Business Development and Sales Promotion Expenses	369	19	4,167	4,555	390	24	7,981	8,395
Information Technology Expenses	109	52	1,862	2,022	208	44	1,869	2,122
GST Expenses	0	0	184	184	7	1	380	388
Others :	-	-			-	-		
Directors' Sitting fees	1	0	12	14	2	0	20	23
Entertainment Expenses	6	1	28	34	10	1	50	61
Office Maintenance Expenses	37	17	595	650	57	12	537	606
Office Management Expenses	12	6	196	214	17	4	153	174
Subscriptions and Membership Fees	11	5	179	195	23	5	205	233
Coinsurance Expenses (net)	117	18	80	216	171	11	59	241
Postage expenses	5	2	84	91	7	2	61	70
Weather Insurance Charges	-	-	(85)	(85)	-	-	(321)	(321)
Miscellaneous expenses	4	2	170	176	10	2	246	257
Total	**2,254**	**576**	**26,488**	**29,318**	**3,224**	**461**	**33,185**	**36,870**

*Sub segment wise breakup as per schedule-4A

(Rs. In Lakhs)

Operating Expenses related to insurance business	Q1 2026-27	Q1 2025-26
- In India	28,891	36,730
- Outside India	427	140

CHATURVEDI & SHAH LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

G. P. KAPADIA & CO. ★ CHARTERED ACCOUNTANTS ★ MUMBAI

IndusInd General Insurance Company Ltd. ★ Mumbai

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Schedule-4A Operating Expenses related to insurance business

(Rs. In Lakhs)

Particulars	Q1 2026-27												
	Motor OD	Motor TP	Motor Total	Employer's Liability	Public Liability	Engineering	Aviation	Personal Accident	Health	Travel	Weather and Crop Insurance	Other Miscellaneous	Total Miscellaneous
Employees' remuneration & welfare benefits	2,831	3,122	5,953	40	171	368	(4)	132	4,174	167	2,040	167	13,208
Travel, conveyance and vehicle running expenses	94	102	196	1	3	11	(0)	4	99	5	39	7	363
Training & Recruitment Expenses	115	124	239	2	1	11	(0)	11	71	5	78	3	422
Rents, rates & taxes	138	141	279	2	5	16	(0)	13	217	13	15	0	569
Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Stationery	7	7	14	0	0	1	-0	1	21	1	3	0	43
Communication expenses	89	88	177	1	2	6	(0)	8	124	9	2	5	335
Legal & professional charges	157	180	337	3	8	21	(1)	30	647	19	21	9	1,094
Auditors Fees, expenses, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
a. As auditor	3	3	6	0	0	0	(0)	1	11	0	0	0	20
b. As advisor or in any other capacity, in respect	-	-	-	-	-	-	-	-	-	-	-	-	-
(i) Taxation matters	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Insurance matters	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Management services; and	-	-	-	-	-	-	-	-	-	-	-	-	-
c. In any other capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertisement and Publicity	216	210	426	2	4	16	0	16	227	19	1	12	725
Bank Charges & interest expenses others	344	394	738	1	1	4	(0)	6	128	5	3	2	888
Depreciation	241	260	501	4	9	26	(1)	35	657	30	28	14	1,304
Brand/Trade Mark usage fee/charges	15	15	30	0	0	1	0	1	12	1	-0	1	46
Business Development and Sales Promotion Expenses	1,196	1,371	2,569	(0)	12	17	0	(411)	1,132	1,030	3	(156)	4,167
Information Technology Expenses	280	321	601	6	14	36	(1)	52	1,050	41	48	15	1,862
GST Expenses	1	1	2	0	0	0	(0)	8	126	13	34	0	184
Others :	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors' Sitting fees	2	2	4	0	0	0	(0)	0	7	0	0	0	12
Entertainment Expenses	7	8	15	0	0	2	0	0	7	0	3	0	28
Office Maintenance Expenses	92	105	197	2	5	12	(0)	17	333	13	12	6	595
Office Management Expenses	30	34	64	1	1	4	(0)	6	111	4	4	2	196
Subscriptions and Membership Fees	27	31	58	1	1	4	(0)	5	101	4	4	2	179
Coinsurance Expenses (net)	0	0	0	2	8	14	1	4	49	0	0	2	80
Postage expenses	12	14	26	0	1	2	(0)	2	46	2	5	1	84
Weather Insurance Charges	-	-	-	-	-	-	-	-	0	-	(65)	-	(65)
Miscellaneous expenses	15	17	32	0	0	1	(0)	38	93	2	1	1	170
Total	**5,913**	**6,550**	**12,464**	**68**	**247**	**573**	**(6)**	**(22)**	**9,444**	**1,386**	**2,259**	**71**	**26,488**

(Rs. In Lakhs)

Particulars	Q1 2025-26												
	Motor OD	Motor TP	Motor Total	Employer's Liability	Public Liability	Engineering	Aviation	Personal Accident	Health	Travel	Weather and Crop Insurance	Other Miscellaneous	Total Miscellaneous
Employees' remuneration & welfare benefits	2,483	4,013	6,496	58	135	311	1	245	5,172	171	3,693	170	16,453
Travel, conveyance and vehicle running expenses	89	128	217	2	2	9	0	8	146	7	52	5	450
Training & Recruitment Expenses	(4)	11	8	0	0	(1)	(0)	4	54	2	10	1	77
Rents, rates & taxes	88	155	243	3	5	11	0	32	307	19	51	10	681
Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Stationery	6	10	15	0	0	1	0	2	17	1	1	1	39
Communication expenses	136	162	298	2	2	9	0	23	137	17	8	7	503
Legal & professional charges	53	94	146	2	4	15	0	21	220	11	17	6	443
Auditors Fees, expenses, etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
a. As auditor	2	4	6	0	0	0	0	1	6	0	1	0	16
b. As advisor or in any other capacity, in respect	-	-	-	-	-	-	-	-	-	-	-	-	-
(i) Taxation matters	-	-	-	-	-	-	-	-	-	-	-	-	-
(ii) Insurance matters	-	-	-	-	-	-	-	-	-	-	-	-	-
(iii) Management services; and	-	-	-	-	-	-	-	-	-	-	-	-	-
c. In any other capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertisement and Publicity	346	421	767	6	6	23	0	61	376	44	30	18	1,331
Bank Charges & interest expenses others	258	459	717	1	1	2	0	5	67	5	6	2	806
Depreciation	171	276	448	6	7	19	0	55	501	33	63	15	1,146
Brand/Trade Mark usage fee/charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Development and Sales Promotion Expenses	(27)	(45)	(72)	(7)	16	119	0	3,609	2,520	1,357	8	431	7,981
Information Technology Expenses	242	428	670	10	13	32	0	90	858	52	117	27	1,869
GST Expenses	8	14	21	0	0	1	0	(0)	27	2	327	1	380
Others :	-	-	-	-	-	-	-	-	-	-	-	-	-
Directors' Sitting fees	3	5	7	0	0	0	0	1	9	1	1	0	20
Entertainment Expenses	10	14	24	0	0	2	0	1	18	1	3	1	50
Office Maintenance Expenses	73	127	200	3	3	9	0	26	242	15	32	7	537
Office Management Expenses	20	35	55	1	1	3	0	7	71	4	9	2	153
Subscriptions and Membership Fees	26	47	74	1	1	4	0	10	95	6	12	3	205
Coinsurance Expenses (net)	0	0	0	2	4	9	0	4	33	0	0	7	59
Postage expenses	9	17	26	0	0	1	(0)	3	30	2	(2)	1	61
Weather Insurance Charges	-	-	-	-	-	-	-	-	-	-	(321)	-	(321)
Miscellaneous expenses	21	30	51	1	0	2	0	67	96	4	3	2	246
Total	**4,013**	**6,405**	**10,418**	**91**	**201**	**581**	**1**	**4,295**	**11,006**	**1,754**	**4,121**	**717**	**33,185**

Industrial General Insurance Company Ltd. Mumbai

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

R. CHATURVEDI & CO. G. P. KAPADIA & CO. CHARTERED ACCOUNTANTS MUMBAI

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Schedule-5 Share Capital (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Authorized Capital						
3,00,00,00,000 (As at 30.06.2025 30,00,00,000 and 3,00,00,00,000 as at 31.03.2026) Equity Shares of Rs10 each		3,00,000		30,000		3,00,000
Issued Capital						
27,68,51,308 (As at 30.06.2025 26,78,96,085 and 27,68,51,308 as at 31.03.2026) Equity Shares of Rs10 each		27,685		26,790		27,685
Subscribed Capital						
27,68,51,308 (As at 30.06.2025 26,78,96,085 and 27,68,51,308 as at 31.03.2026) Equity Shares of Rs10 each		27,685		26,790		27,685
Called Up Capital						
27,68,51,308 (As at 30.06.2025 26,78,96,085 and 27,68,51,308 as at 31.03.2026) Equity Shares of Rs10 each		27,685		26,790		27,685
Less: Calls Unpaid		-		-		-
Add : Equity Share forfeited (Amount originally paid up)		-		-		-
Less: Par value of Equity shares bought back		-		-		-
Less:(i) Preliminary Expenses to the extent not written off		-		-		-
(ii) Expenses including commission or brokerage on underwriting or subscription of shares		-		-		-
Total		**27,685**		**26,790**		**27,685**

Note: Out of above, 20,41,36,978 shares (As at 30.06.2025 19,82,01,691 and 20,41,36,978 as at 31.03.2026 Equity shares) are held by Holding Company- Reliance Capital Limited.

Schedule-5A Pattern of Share Holding (As certified by the Management)

Shareholder	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
	No. of Shares	% of Holding	No. of Shares	% of Holding	No. of Shares	% of Holding
Promoters						
Indian- Aasia Enterprises LLP	6,91,09,330	24.96%	6,80,89,400	24.67%	6,91,09,330	24.96%
Indian : Reliance Capital Limited (Foreign owned and controlled)	20,41,36,978	73.74%	19,82,01,691	73.98%	20,41,36,978	73.74%
Investors						
Indian	-	-	-	-	-	-
Foreign	-	-	-	-	-	-
Others						
Indian	36,04,994	1.30%	36,04,994	1.35%	36,04,994	1.30%
Foreign	-	0.00%			-	0.00%
Total	**27,68,51,308**	**100.00%**	**26,78,96,085**	**100.00%**	**27,68,51,308**	**100.00%**

Schedule-6 Reserves and Surplus (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Capital Reserve		-		-		-
Capital Redemption Reserve		-		-		-
Debenture Redemption Reserve:						
Opening Balance	2,420		2,076		2,076	
Add:- Creation during the period	-		-		344	
Closing Balance		2,420		2,076		2,420
Share Premium						
Opening Balance	1,40,880		1,02,074		1,02,074	
Add :- Addition during the period	-		9,702		38,806	
Closing Balance		1,40,880		1,11,776		1,40,880
General Reserve		-		-		-
Catastrophe Reserve		-		-		-
Balance in Profit and Loss Account		2,20,991		2,20,296		2,20,928
Total		**3,64,292**		**3,34,148**		**3,64,228**

SCHEDULE - 7 Borrowings (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Debentures/ Bonds						
- Maturity within 12 month		23,000		-		23,000
- Maturity more than 12 month		60,000		23,000		60,000
Banks		-		-		-
Financial Institutions		-		-		-
Others*		45,160		33,675		13,383
Total		**1,28,160**		**56,675**		**96,383**

*Due within 12 month - Collateralized Borrowing and Lending Obligation (CBLO)

Indusind General Insurance Company Ltd. Mumbai

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

G. P. KAPADIA & CO. CHARTERED ACCOUNTANTS MUMBAI

IndusInd GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

SCHEDULE - 8 Investments Shareholder (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
LONG TERM INVESTMENTS						
Government securities and Government guaranteed bonds including Treasury Bills	1,00,244		72,852		87,287	
Other Approved Securities	50,307		28,957		42,564	
Other Investments :						
(a) Shares						
(aa) Equity	-		-		-	
(bb) Preference	-		-		-	
(b) Mutual Funds	-		-		-	
(c) Derivative Instruments	-		-		-	
(d) Debentures/ Bonds	1,74,762		1,19,904		1,48,113	
(e) Other securities	-		885		11	
(f) Subsidiaries	-		-		-	
(g) Investment Properties-Real Estate	-		-		-	
Investments in Infrastructure and social sector	47,211		33,520		39,585	
Other than Approved Investments	4,055		1,259		1,640	
Total Long Term Investments		3,76,579		2,57,177		3,20,200
SHORT TERM INVESTMENTS						
Government securities and Government guaranteed bonds including Treasury Bills	107		5,053		2	
Other Approved Securities	-		542		-	
Other Investments :						
(a) Shares						
(aa) Equity	18,861		12,705		13,141	
(bb) Preference	-		-		-	
(b) Mutual Funds	-		-		-	
(c) Derivative Instruments	-		-		-	
(d) Debentures/ Bonds	21,914		17,047		14,306	
(e) Other securities	6,503		15,383		5,996	
(f) Subsidiaries	-		-		-	
(g) Investment Properties-Real Estate	3,198		1,976		2,271	
Investments in Infrastructure and social sector	12,524		6,269		10,865	
Other than Approved Investments	8,180		4,556		8,051	
Total Short Term Investments		71,287		63,531		54,432
Total		4,47,866		3,20,708		3,74,632

1. The value of Investment Other than listed equity shares is as follows: (Rs. In Lakhs)

Particulars	As at 30.06.2026	As at 30.06.2025	As at 31.03.2026
Long Term Investments:			
Book Value	3,76,578	2,57,176	3,12,836
Market Value	3,77,617	2,63,315	3,09,850
Short Term Investments:			
Book Value	41,741	45,699	41,153
Market Value	43,013	46,380	41,970

2. All the above investments are performing assets.

IndusInd General Insurance Company Ltd. Mumbai

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

G. P. KAPADIA & CO. MUMBAI CHARTERED ACCOUNTANTS

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

SCHEDULE - 8A Investments Policyholder (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
LONG TERM INVESTMENTS						
Government securities and Government guaranteed bonds including Treasury Bills	4,30,824		4,19,793		4,41,107	
Other Approved Securities	2,16,208		1,67,320		2,15,089	
Other Investments :						
(a) Shares						
(aa) Equity	-		-		-	
(bb) Preference	-		-		-	
(b) Mutual Funds	-		-		-	
(c) Derivative Instruments	-		-		-	
(d) Debentures/ Bonds	7,51,083		6,92,823		7,53,546	
(e) Other securities	-		5,115		54	
(f) Subsidiaries	-		-		-	
(g) Investment Properties-Real Estate	-		-		-	
Investments in Infrastructure and social sector	2,02,899		1,93,681		2,00,043	
Other than Approved Investments	17,427		7,275		8,288	
Total Long Term Investments		16,18,441		14,86,007		16,18,137
SHORT TERM INVESTMENTS						
Government securities and Government guaranteed bonds including Treasury Bills	459		29,199		12	
Other Approved Securities	-		3,134		-	
Other Investments :						
(a) Shares						
(aa) Equity	81,059		73,413		66,406	
(bb) Preference	-		-		-	
(b) Mutual Funds	-		-		-	
(c) Derivative Instruments	-		-		-	
(d) Debentures/ Bonds	94,182		98,499		72,298	
(e) Other securities	27,947		66,886		30,303	
(f) Subsidiaries	-		-		-	
(g) Investment Properties-Real Estate	13,744		11,419		11,475	
Investments in Infrastructure and social sector	53,827		36,224		53,895	
Other than Approved Investments	35,155		26,324		40,684	
Total Short Term Investments		3,06,373		3,67,098		2,75,073
Total		**19,24,814**		**18,53,105**		**18,93,210**

1. The value of Investment Other than listed equity shares is as follows. (Rs. In Lakhs)

Particulars	As at 30.06.2026	As at 30.06.2025	As at 31.03.2026
Long Term Investments:			
Book Value	16,18,441	14,86,007	16,80,920
Market Value	16,23,767	15,21,475	15,65,830
Short Term Investments:			
Book Value	1,79,391	2,64,058	2,07,969
Market Value	1,84,860	2,67,989	2,12,094

2. All the above investments are performing assets.

Indusind General Insurance Company Ltd. Mumbai

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

G. P. KAPADIA & CO. CHARTERED ACCOUNTANTS MUMBAI

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULE - 8 & 8A Investments Total (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
LONG TERM INVESTMENTS						
Government securities and Government guaranteed bonds including Treasury Bills	5,31,068		4,92,444		5,28,394	
Other Approved Securities	2,66,515		1,96,277		2,57,664	
Other investments :						
(a) Shares						
(aa) Equity	-		-		-	
(bb) Preference	-		-		-	
(b) Mutual Funds	-		-		-	
(c) Derivative Instruments	-		-		-	
(d) Debentures/ Bonds	9,26,645		8,12,728		9,02,660	
(e) Other securities	-		6,000		65	
(f) Subsidiaries	-		-		-	
(g) Investment Properties-Real Estate	-		-		-	
Investments in Infrastructure and social sector	2,50,110		2,27,201		2,39,627	
Other than Approved Investments	21,482		8,535		9,928	
Total Long Term Investments		19,95,020		17,43,183		19,38,337
SHORT TERM INVESTMENTS						
Government securities and Government guaranteed bonds including Treasury Bills	566		34,252		15	
Other Approved Securities	-		3,677		-	
Other Investments :						
(a) Shares						
(aa) Equity	99,920		86,118		79,546	
(bb) Preference	-		-		-	
(b) Mutual Funds	-		-		-	
(c) Derivative Instruments	-		-		-	
(d) Debentures/ Bonds	1,16,097		1,15,548		86,604	
(e) Other securities	34,450		1,04,270		36,299	
(f) Subsidiaries	-		-		-	
(g) Investment Properties-Real Estate	16,842		13,395		13,746	
Investments in Infrastructure and social sector	66,352		42,493		64,560	
Other than Approved Investments	43,336		30,879		46,734	
Total Short Term Investments		3,77,661		4,30,630		3,28,504
Total		**23,72,681**		**21,73,814**		**22,67,841**

1. The value of Investment Other than listed equity shares is as follows (Rs. In Lakhs)

Particulars	As at 30.06.2026	As at 30.06.2025	As at 31.03.2026
Long Term Investments:			
Book Value	19,95,020	17,43,183	19,43,007
Market Value	20,01,584	17,84,790	18,63,429
Short Term Investments:			
Book Value	2,21,132	3,09,757	1,81,343
Market Value	2,27,873	3,14,369	1,83,793

2. All the above investments are performing assets.

IndusInd General Insurance Company Ltd. Mumbai

G.P. KAPADIA & CO. MUMBAI CHARTERED ACCOUNTANTS

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

SCHEDULE - 9 LOANS

(Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
SECURITY-WISE CLASSIFICATION						
Secured						
(a) On mortgage of property						
(aa) In India	-		-		-	
(bb) Outside India	-		-		-	
(b) On Shares, Bonds, Govt. Securities	-		-		-	
(c) Others (to be specified)	-		-		-	
Unsecured	-		-		-	
TOTAL		-		-		-
BORROWER-WISE CLASSIFICATION						
(a) Central and State Governments	-		-		-	
(b) Banks and Financial Institutions	-		-		-	
(c) Subsidiaries	-		-		-	
(d) Industrial Undertakings	-		-		-	
(e) Others - Trustees of Reliance General Insurance Employee's Benefit Trust	-		-		-	
TOTAL		-		-		-
PERFORMANCE-WISE CLASSIFICATION						
(a) Loans classified as standard						
(aa) In India	-		-		-	
(bb) Outside India	-		-		-	
(b) Non-performing loans less provisions						
(aa) In India	-		-		-	
(bb) Outside India	-		-		-	
TOTAL		-		-		-
MATURITY-WISE CLASSIFICATION						
(a) Short Term	-		-		-	
(b) Long Term	-		-		-	
TOTAL		-		-		-

Schedule-11 Cash and Bank Balances

(Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Cash (including cheques, drafts and stamps on hand)		282		297		196
Bank Balances						
(a) Deposit Accounts						
(aa) Short - term (due within 12 months)	(0)		-		(0)	
(bb) Others	-		-		-	
(b) Current Accounts*	33,269		19,537		85,362	
(c) Cheques on Hand	1,297	34,566	1,674	21,211	2,518	87,880
Money at Call and Short Notice						
(a) With Bank	-		-		-	
(b) With other Institutions	-	-	-	-	-	-
Others		-		-		-
Total		34,848		21,508		88,076
Balances with non-scheduled banks included in (Current Accounts) above		-		-		-
CASH & BANK BALANCES						
In India		34,848		21,508		88,076
Outside India		-		-		-

*Out of above, Rs 1,266 Lakhs (as at 30.06.2025 Rs 1,266 Lakhs and Rs 1,266 Lakhs as at 31.03.2026) are earmarked for specified purpose in a separate bank account.

Indusind General Insurance Company Ltd. * Mumbai

CHATURVEDI & SHAH LLP * CHARTERED ACCOUNTANTS * MUMBAI

G. P. KAPADIA & CO. * CHARTERED ACCOUNTANTS * MUMBAI

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Schedule-12 Advances and Other Assets (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Advances						
Prepayments		11,619		12,148		5,759
Advance tax paid and taxes deducted at source (net of provision for taxation)		3,165		2,105		3,033
Unutilized Goods and Service Tax Credit		10,870		9,217		13,938
Others						
- Rental & Other Deposits	9,137		9,029		4,551	
- Advances to Staff	493		244		356	
- Investments Sales- to be settled	438		47,602		-	
- Bank Balance on behalf of RHI (Refer note no. 29 of Schedule 17)	850		850		850	
- Other Advances & Deposits*	26,155		17,585		16,786	
	37,073		75,210		22,543	
- Less Provision for doubtful advances	(751)	36,322	(995)	75,215	(744)	21,799
Other Assets						
Income accrued on investments	63,767		58,396		58,276	
Outstanding Premiums	95,075		1,08,294		1,12,403	
Contribution towards Gratuity Fund	390		-		261	
Agents' Balances	1,146		399		464	
Investments pertaining to Unclaimed Amount of Policyholders	7,711		8,959		8,284	
Interest on investment held for Unclaimed Amount of Policyholders	208		101		128	
Due from other entities carrying on insurance business	1,50,331		93,414		1,24,220	
Less Provision for doubtful debts	(5,498)	3,13,132	(5,949)	2,63,614	(6,178)	2,97,878
Total		3,75,108		3,02,299		3,42,407

*It includes fixed deposit given to bank for bank guarantee.

Schedule-13 Current Liabilities (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Agent's Balances		33,088		37,011		27,722
Balances due to other insurance companies		2,27,602		1,77,245		2,44,938
Deposits held on reinsurance ceded		11,293		431		7,389
Premium received in Advance						
(a)For Long term policies		1,66,614		1,22,607		1,55,813
Less : RI Premium paid		(44,760)		(23,051)		(36,436)
(b) for Other Policies		26,631		23,928		26,048
Unallocated Premium		35,346		39,368		50,185
Sundry Creditors		43,815		57,227		46,185
Claims Outstanding	14,45,814		13,78,075		14,26,879	
Add : Provision for Doubtful Reinsurance Recoveries	59	14,45,873	59	13,78,134	59	14,26,938
Unclaimed amount of policyholders	6,793		8,478		6,787	
Add: Investment Income accruing on Unclaimed amount	1,110	7,903	850	9,328	1,008	7,795
Interest Accrued but not due on Borrowings		5,726		1,618		3,560
Goods and Service Tax Liability		5,729		4,137		1,770
Others :						
- Payable to policyholders	732		2,743		656	
- Environmental Relief Fund Payable	4		22		6	
- Temporary Book Overdraft	20,520		4,059		17,849	
- Investments Purchased-to be settle	736		257		-	
- Employee Related Payables	12,398		7,970		11,817	
- Surplus available to RHIL	850		850		850	
- Statutory Dues	4,774	40,014	4,374	20,275	7,486	38,664
Total		20,04,874		18,48,458		20,00,571

Industrial General Insurance Company Ltd. Mumbai

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

G. P. KAPADIA & CO. MUMBAI CHARTERED ACCOUNTANTS

IndusInd GENERAL INSURANCE
FORMERLY RELIANCE GENERAL INSURANCE

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Schedule-14 Provisions (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Reserve for unearned premium reserve		2,79,121		3,00,840		2,50,567
Reserve for Premium Deficiency		-		-		-
For Taxation (less advance tax paid and taxes deducted at source)		24		1,338		-
Employee Benefits :						
- For Gratuity Liability	-		767		-	
- For Leave Encashment Liability	100		104		122	
- For Phantom Share Liability	-	100	1,763	2,634	1,975	2,098
Others :						
- For Risk Reserves		1,000		1,000		1,000
Total		**2,80,245**		**3,05,812**		**2,53,665**

SCHEDULE – 15 Miscellaneous Expenditure (Rs. In Lakhs)

Particulars	As at 30th June,2026 Unaudited		As at 30th June,2025 Unaudited		As at 31st March, 2026 Audited	
Discount Allowed in issue of shares/ debentures		-		-		-
Others		-		-		-
Total		**-**		**-**		**-**

IndusInd General Insurance Company Ltd. * Mumbai

CHATURVEDI & SHAH LLP * CHARTERED ACCOUNTANTS * MUMBAI

G. P. KAPADIA & CO * CHARTERED ACCOUNTANTS * MUMBAI

IndusInd General Insurance Company Limited (Formerly Reliance General Insurance Company Limited)

SCHEDULES FORMING PART OF UNAUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30TH JUNE, 2026

Schedule 10 - Fixed Assets

(Rs. In Lakhs)

Description	Gross Block				Depreciation				Net Block
	As at 01-04-26	Additions	Deductions	As at 30-06-2026	As at 01-04-26	Additions	Deductions	As at 30-06-2026	As at 30-06-2026
Furniture & Fittings	736	1	-	737	588	9	-	597	140
Leasehold Improvements	1,014	0	-	1,014	982	7	-	989	25
Information Technology Equipment	6,442	446	-	6,888	5,323	222	-	5,545	1,343
Intangible Asset (Computer Software)	32,892	804	-	33,696	22,147	1,130	-	23,277	10,419
Vehicles	40	-	-	40	25	1	-	26	14
Office Equipment	1,528	46	2	1,572	1,197	49	2	1,244	328
Plant & Machinery	-	-	-	-	-	-	-	-	-
Total	42,652	1,297	2	43,947	30,262	1,418	2	31,678	12,269
Capital WIP	1,361	615	685	1,291	-	-	-	-	1,291
Grand Total	44,013	1,912	687	45,238	30,262	1,418	2	31,678	13,560

As at 30.06.2025

(Rs. In Lakhs)

Description	Gross Block				Depreciation				Net Block
	As at 01-04-25	Additions	Deductions	As at 30-06-2025	As at 01-04-25	Additions	Deductions	As at 30-06-2025	As at 30-06-2025
Furniture & Fittings	929	0	-	929	744	9	-	753	176
Leasehold Improvements	1,487	7	-	1,494	1,423	11	-	1,434	60
Information Technology Equipment	5,672	148	-	5,820	4,567	178	-	4,745	1,075
Intangible Asset (Computer Software)	27,410	318	-	27,728	18,752	1,048	-	19,800	7,928
Vehicles	40	-	-	40	20	1	-	21	19
Office Equipment	1,583	12	-	1,595	1,207	45	-	1,252	343
Plant & Machinery	-	-	-	-	-	-	-	-	-
Total	37,121	485	-	37,606	26,713	1,292	-	28,005	9,601
Capital WIP	2,600	382	286	2,696	-	-	-	-	2,696
Grand Total	39,721	867	286	40,302	26,713	1,292	-	28,005	12,297

As at 31.03.2026

(Rs. In Lakhs)

Description	Gross Block				Depreciation				Net Block
	As at 01-04-25	Additions	Deductions	As at 31-03-2026	As at 01-04-25	Additions	Deductions	As at 31-03-2026	As at 31-03-2026
Furniture & Fittings	929	17	210	736	744	54	210	588	148
Leasehold Improvements	1,487	27	500	1,014	1,423	59	500	982	32
Information Technology Equipment	5,672	816	46	6,442	4,567	802	46	5,323	1,119
Intangible Asset (Computer Software)	27,410	6,414	932	32,892	18,752	4,327	932	22,147	10,745
Vehicles	40	-	-	40	20	5	-	25	15
Office Equipment	1,583	145	200	1,528	1,207	190	200	1,197	331
Plant & Machinery	-	-	-	-	-	-	-	-	-
Total	37,121	7,418	1,889	42,652	26,713	5,437	1,889	30,262	12,390
Capital WIP	2,600	1,099	2,338	1,361	-	-	-	-	1,361
Grand Total	39,721	8,518	4,227	44,013	26,713	5,437	1,889	30,262	13,751

Indusind General Insurance Co. Company Ltd. Mumbai

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

G. P. KAPADIA & CO. MUMBAI CHARTERED ACCOUNTANTS