

FORM NL-3-B-BS
SWISS REINSURANCE COMPANY LIMITED - INDIA BRANCH
IRDAI REGISTRATION NO. FRB/002 DATED 21 DECEMBER, 2016
BALANCE SHEET AS AT SEPTEMBER 30, 2025

(Amount in Rs. Lakhs)

Particulars	Schedule Ref. Form No.	For the half year ended September 30,2025	For the half year ended September 30,2024
SOURCES OF FUNDS			
RESERVES AND SURPLUS	NL-10	48,803	-
Head Office Account	NL-10A	312,688	312,688
FAIR VALUE CHANGE ACCOUNT			
-Shareholders' Funds		-	-
-Policyholders' Funds		-	-
BORROWINGS	NL-11	-	-
TOTAL		361,491	312,688
APPLICATION OF FUNDS			
INVESTMENTS-Shareholders	NL-12	338,781	246,430
INVESTMENTS-Policyholders	NL-12A	502,267	451,646
LOANS	NL-13	-	-
FIXED ASSETS	NL-14	354	108
DEFERRED TAX ASSET (Net)		106	-
CURRENT ASSETS			
Cash and Bank Balances	NL-15	34,259	15,654
Advances and Other Assets	NL-16	366,719	269,671
Sub-Total (A)		400,978	285,325
DEFERRED TAX LIABILITY (Net)			
CURRENT LIABILITIES	NL-17	789,323	608,553
PROVISIONS	NL-18	91,672	76,292
Sub-Total (B)		880,995	684,845
NET CURRENT ASSETS (C) = (A - B)		(480,017)	(399,521)
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	NL-19	-	-
DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT		-	14,024
TOTAL		361,491	312,688

CONTINGENT LIABILITIES

Particulars	For the half year ended September 30,2025	For the half year ended September 30,2024
1. Partly paid-up investments	NIL	NIL
2. Claims, other than against policies, not acknowledged	NIL	NIL
3. Underwriting commitments outstanding (in respect of	NIL	NIL
4. Guarantees given by or on behalf of the Company	NIL	NIL
5. Statutory demands/ liabilities in dispute, not provided	NIL	NIL
6. Reinsurance obligations to the extent not provided for	NIL	NIL
7 .Others	7,283	7,283
TOTAL	7,283	7,283