



Disclosures - NON- LIFE INSURANCE COMPANIES

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The New India Assurance Company Ltd.

Registration No. and Date of Registration with the IRDA-01/04/2020 CIN- L 66000 MH 1919 GOL 000526

Form NL-1-B-RA

Revenue Account

For the Period ended 31-12-2025

(Amount in Rs. Lakhs)

| PARTICULARS | SCHEDULE | Fire | | | | MARINE | | | | Miscellaneous | | | | Total | | | |
|--|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|
| | | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2024 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 |
| Premiums Earned (Net) | NL-4-Premium Schedule | 84993 | 229309 | 79551 | 212930 | 15627 | 47026 | 15045 | 41932 | 871914 | 2573032 | 808722 | 2351281 | 972534 | 2849367 | 90318 | 2606143 |
| Profit/ Loss on Sale/Redemption of Investments | | 10551 | 41398 | 4546 | 18319 | 1201 | 4716 | 341 | 2031 | 66330 | 266032 | 27407 | 114117 | 78082 | 312146 | 32294 | 134467 |
| Interest, Dividend & Rent – Gross (Refer Note 1) | | 11701 | 41086 | 11676 | 36706 | 1330 | 4680 | 1000 | 4070 | 73786 | 264022 | 71064 | 228648 | 86817 | 309788 | 83740 | 269424 |
| (a) Others Income | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (b) Others - Contribution from Shareholders Funds Towards excess EDM | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total (A) | | 107245 | 311793 | 95773 | 267955 | 18158 | 56422 | 16386 | 48033 | 1012030 | 3103086 | 907193 | 2694046 | 1137433 | 3471301 | 1019352 | 3010034 |
| Claims Incurred (Net) | NL-5-Claims Schedule | 53841 | 185726 | 42677 | 144966 | 18561 | 42115 | 7384 | 24326 | 810336 | 2610841 | 803519 | 2368655 | 882738 | 2838682 | 853580 | 2537947 |
| Commission | NL-6-Commission Schedule | 23573 | 68624 | 15735 | 42465 | 2537 | 7532 | 2150 | 7051 | 78191 | 212097 | 68596 | 203032 | 104301 | 288253 | 86481 | 252548 |
| Operating Expenses related to Insurance Business | NL-7-Operating Expenses Schedule | 12125 | 34678 | 9190 | 25234 | 2720 | 7096 | 1700 | 5379 | 144222 | 385226 | 96930 | 283199 | 159067 | 427000 | 107820 | 313812 |
| Premium Deficiency | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total (B) | | 89539 | 289028 | 67602 | 212665 | 23818 | 56743 | 11234 | 36756 | 1032749 | 3208164 | 969045 | 2854886 | 1146106 | 3553935 | 1047881 | 3104307 |
| Operating Profit/(Loss) from Fire Business C= (A - B) | | 17706 | 22765 | 28171 | 55290 | (5660) | (321) | 5152 | 11277 | (20719) | (105078) | (61852) | (160840) | (8673) | (82634) | (28529) | (94273) |
| APPROPRIATIONS | | | | | | | | | | | | | | | | | |
| Transfer to Shareholders' Account | | (17706) | (22765) | (28171) | (55290) | 5660 | 321 | (5152) | (11277) | 20719 | 105078 | 61852 | 160840 | 8673 | 82634 | 28529 | 94273 |
| Transfer to Catastrophe Reserve | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Other Reserves (to be specified) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total (C) | | 0 | 0 | 0 | 0 |

Note: See Notes appended at the end of Form NL-2-B-PL

** please refer Regulation 1 Part V- Preparation of Financial Statement of IRDA (Accounting) Regulation 2002

| Note - 1 | | Fire | | | | MARINE | | | | Miscellaneous | | | | Total | | | |
|---|--|------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|
| | | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 |
| Pertaining to Policyholder's funds | | | | | | | | | | | | | | | | | |
| Interest, Dividend & Rent | | 11332 | 39338 | 10926 | 35538 | 1290 | 4481 | 920 | 3940 | 71482 | 252794 | 66423 | 221376 | 84104 | 296613 | 78269 | 260854 |
| Less:- | | | | | | | | | | | | | | | 0 | | |
| Investment Expenses | | 10 | 30 | 12 | 33 | 1 | 3 | 1 | 4 | 64 | 195 | 78 | 211 | 75 | 228 | 91 | 248 |
| Amortisation of Premium/ Discount on Investments | | 224 | 585 | 238 | 775 | 26 | 67 | 20 | 86 | 1423 | 3761 | 1447 | 4827 | 1673 | 4413 | 1705 | 5688 |
| Amount written off in respect of depreciated investments | | 0 | 0 | 60 | 152 | 0 | 0 | 4 | 16 | 0 | 0 | 366 | 945 | 0 | 0 | 430 | 1113 |
| Provision for Bad and Doubtful Debts | | 4 | 23 | -30 | -29 | 1 | 3 | -3 | -3 | 24 | 149 | -190 | -183 | 29 | 175 | -223 | -215 |
| Provision for diminution in the value of other than actively traded | | 45 | -416 | -341 | -266 | 6 | -47 | -39 | -30 | 307 | -2676 | -2125 | -1653 | 358 | -3139 | -2505 | -1949 |
| Add: | | | | | | | | | | | | | | | | | |
| Investment income from Pool | | 652 | 1970 | 689 | 1833 | 74 | 225 | 63 | 203 | 4122 | 12657 | 4217 | 11419 | 4848 | 14852 | 4969 | 13455 |
| Interest, Dividend & Rent - Gross* | | 11701 | 41086 | 11676 | 36706 | 1330 | 4680 | 1000 | 4070 | 73786 | 264022 | 71064 | 228648 | 86817 | 309788 | 83740 | 269424 |

* Term gross implies inclusive of TDS

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-2-B-PL

Profit and Loss Account

For the Period ended 31-12-2025

(Amount in Rs. Lakhs)

| PARTICULARS | FOR QUARTER ENDED 31.12.2025 | UPTO THE YEAR ENDED 31.12.2025 | FOR THE QUARTER ENDED 31.12.2024 | UPTO THE PERIOD ENDED 31.12.2024 |
|--|---------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| 1 OPERATING PROFIT/LOSS | | | | |
| (a) Fire Insurance | 17706 | 22765 | 28171 | 55290 |
| (b) Marine Insurance | (5660) | (321) | 5152 | 11277 |
| (c) Miscellaneous Insurance | (20719) | (105078) | (61852) | (160840) |
| 2 INCOME FROM INVESTMENTS | | | | |
| (a) Interest, Dividend & Rent – Gross | 34002 | 119076 | 34095 | 112346 |
| (b) Profit on Sale of Investments | 29874 | 119424 | 13237 | 55116 |
| Less: Loss on Sale of Investments | 0 | 0 | 0 | 0 |
| (c) Amortization of Premium / Discount on Investments | (641) | (1689) | (698) | (2328) |
| 3 OTHER INCOME (Credit Balances Written Back) | 37111 | 46552 | 906 | 1643 |
| Tax | 0 | 0 | 0 | 0 |
| Total (A) | 91673 | 200729 | 19011 | 72504 |
| 4 PROVISIONS (Other Than Taxation) | | | | |
| (a) For diminution in the value of investments | 137 | (1201) | (1031) | (802) |
| (b) For doubtful debts | 9 | 67 | 83 | 367 |
| (c) Others (to be specified) | (6166) | (96888) | 504 | 10099 |
| 5 OTHER EXPENSES | | | | |
| a. Other Than Those Related To Insurance Business | 8043 | 64227 | 0 | 22 |
| b. Contribution to Policyholders fund towards excess EOM | | | | |
| (i) Towards Excess Expenses of Management | 0 | 0 | 0 | 0 |
| (ii) Others | 0 | 0 | 0 | 0 |
| c. Expenses on Corporate Social Responsibility | 559 | 873 | 203 | 605 |
| d. Bad debts written off | 48925 | 143931 | 0 | 0 |
| e. Interest on subordinated debt | 0 | 0 | 0 | 0 |
| f. Penalties | 0 | 0 | 0 | 0 |
| g. Others - Interest On Income/Service Tax | 0 | 7 | 3829 | 3871 |
| Profit (-) / Loss on Sale of Assets | 85 | 81 | 149 | 171 |
| h. GST Expenses | 3427 | 7192 | 3631 | 7311 |
| TOTAL (B) | 55019 | 118289 | 7368 | 21644 |
| Profit Before Tax | 36654 | 82440 | 11643 | 50860 |
| Provision for Taxation | | | | |
| Current Tax | 356 | 454 | 4533 | 18881 |
| Earlier Year Tax | (332) | (332) | (25470) | (25470) |
| MAT Credit | 0 | 0 | (1721) | (7065) |
| Deferred tax | (529) | (267) | (1045) | 371 |
| Profit After Tax | 37159 | 82585 | 35346 | 64143 |
| Transfer from General Reserves | 0 | 29664 | 0 | 33949 |
| Transfer from Contingency Reserves | 0 | 0 | 7031 | 7031 |
| APPROPRIATIONS | | | | |
| (a) Interim Dividends paid during the year | 0 | 0 | 0 | 0 |
| (b) Final Dividend paid | 0 | (29664) | 0 | (33949) |
| (c) Transfer to General Reserves | (37159) | (82585) | (42377) | (71174) |
| (d) Transfer to Any Reserves or Other Accounts (to be specified) | 0 | 0 | 0 | 0 |
| Balance of Profit/Loss Brought Forward from Last Year | - | - | - | - |
| Balance Carried Forward to Balance Sheet | - | - | - | - |

Notes: to Form NL-1-B-RA and NL-2-B- PL

(a) Items of income in excess of one percent of the total premiums (less reinsurance) or Rs.5,00,000 whichever is higher, shall be shown as a separate line item.

(b) Under the sub-head "Others" items like foreign exchange gains or losses and other items shall be included.

(c) Interest, dividends and rentals receivable in connection with an investment should be stated as gross amount, the amount of income tax deducted at source being included under 'advance taxes paid and taxes deducted at source'. The expenses pertaining to investment income e.g. Amortisation, Write off, other Investments expenses etc. are to be deducted from this other than separately disclosed here.

(d) Income from rent shall include only the realized rent. It shall not include any notional rent.

(e) Contribution from the Shareholders' Account to policyholders' account /Contribution to the Policyholders' Fund is as per the terms of Section 40C of the Insurance Act, 1938 read with IRDAI (Expenses of Management of Insurers transacting General or Health Insurance Business) Regulations as specified and modified from time to time.

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-3-B-BS

Balance Sheet

For the Period ended 31-12-2025

(Amount in Rs. Lakhs)

| | Schedule | As at 31.12.2025 | As at 31.12.2024 |
|---|--|------------------|------------------|
| A. SOURCES OF FUNDS | | | |
| SHARE CAPITAL | NL-8-Share Capital Schedule | 82400 | 82400 |
| RESERVES AND SURPLUS | NL-10-Reserves and Surplus Schedule | 2180575 | 2069151 |
| FAIR VALUE CHANGE ACCOUNT | Shareholders | 563132 | 727543 |
| FAIR VALUE CHANGE ACCOUNT | Policyholders | 1436169 | 1771508 |
| BORROWINGS | NL-11-Borrowings Schedule | 0 | 0 |
| TOTAL | | 4262276 | 4650602 |
| B. APPLICATION OF FUNDS | | | |
| INVESTMENTS-Shareholders | NL-12-Investment Schedule | 2409243 | 2494376 |
| INVESTMENTS-Policyholders | | 5917727 | 5837344 |
| LOANS | NL-13-Loans Schedule | 41573 | 38362 |
| FIXED ASSETS | NL-14-Fixed Assets Schedule | 43480 | 40590 |
| DEFERRED TAX ASSET | | 28127 | 30252 |
| CURRENT ASSETS | | | |
| a. Cash and Bank Balances | NL-15-Cash and bank balance Schedule | 1720433 | 1398940 |
| b. Advances and Other Assets | NL-16-Advances and Other Assets Schedule | 1047422 | 1059519 |
| Sub-Total (a+b) | | 2767855 | 2458459 |
| DEFERRED TAX LIABILITY (Net) | | - | - |
| c. CURRENT LIABILITIES | NL-17-Current Liabilities Schedule | 4949131 | 4524156 |
| d. PROVISIONS | NL-18-Provisions Schedule | 1996598 | 1724625 |
| Sub-Total (c+d) | | 6945729 | 6248781 |
| NET CURRENT ASSETS = (a+b-c-d) | | (4177874) | (3790322) |
| MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) | NL-19-Miscellaneous Expenditure Schedule | 0 | 0 |
| DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT | | - | - |
| TOTAL B | | 4262276 | 4650602 |

CONTINGENT LIABILITIES

| Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|------------------|------------------|
| 1. Partly paid-up investments | 152 | 948 |
| 2. Claims, other than against policies, not acknowledged as debts by the | 48 | 734 |
| 3. Underwriting commitments outstanding (in respect of shares and securities) | 0 | 0 |
| 4. Guarantees given by or on behalf of the Company | 27503 | 37658 |
| 5. Statutory demands/ liabilities in dispute, not provided for | 534537 | 861146 |
| 6. Reinsurance obligations to the extent not provided for in accounts | 0 | 0 |
| 7. Others (matters under litigation) to the extent ascertainable | 537 | 1346 |
| 8. Potential Tax Liability towards distribution received from Venture Fund | 0 | 0 |
| TOTAL | 562777 | 901832 |

Notes:

- (a) The profit/ commission, if any, are to be combined with the Re-insurance accepted or Re-insurance ceded figures.
- (b) Separate disclosure to be made for segment/sub-segment which contributes more than 10 percent of the total gross direct premium.
- (c) Commission on Business procured through Company website

Notes:
(a) The profit/ commission, if any, are to be combined with the Re-insurance accepted or Re-insurance ceded figures.
(b) Separate disclosure to be made for segment/ sub-segment which contributes more than 10 percent of the total gross direct premium
(c) Comprehensive on-Balance Sheet Corporate-wide.

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-8-Share Capital Schedule

Share Capital

For the Period ended 31-12-2025

Amount in Lakhs

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|---|------------------|------------------|
| 1 | 1. Authorised Capital | | |
| | 2,00,00,00,000 (Previous Period 2,00,00,00,000 Equity Shares of ₹ 5 each) Equity Shares of ₹ 5 each | 100000 | 100000 |
| 2 | 2. Issued Capital | | |
| | 1,64,80,00,000 (Previous Period 1,64,80,00,000 Equity Shares of ₹5 each) Equity Shares of ₹ 5 each | 82400 | 82400 |
| 3 | 3. Subscribed Capital | | |
| | 1,64,80,00,000 (Previous Period 1,64,80,00,000 Equity Shares of ₹5 each) Equity Shares of ₹ 5 each | 82400 | 82400 |
| 4 | 4. Called up Capital | | |
| | 1,64,80,00,000 (Previous Period 1,64,80,00,000 Equity Shares of ₹5 each) Equity Shares of ₹ 5 each | 82400 | 82400 |
| | Less : Calls unpaid | - | - |
| | Add : Equity Shares forfeited (Amount originally paid up) | - | - |
| | Less : Par Value of Equity Shares bought back | - | - |
| | Less : Preliminary Expenses | - | - |
| | Expenses including commission or brokerage on | - | - |
| | Underwriting or subscription of shares | - | - |
| 5 | Preference Shares | - | - |
| | Paid-up Capital | - | - |
| | TOTAL | 82400 | 82400 |

Note : Of the above 161,62,98,732 shares are issued as fully paid up bonus shares by capitalisation of general reserves.

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GO

Form NL-9-Pattern Of Shareholding Schedule

For the Period ended 31-12-2025

Amount in Lakhs

| Shareholder | As at 31.12.2025 | | As at 31.12.2024 | |
|--------------|------------------|--------------|------------------|--------------|
| | Number of Shares | % of Holding | Number of Shares | % of Holding |
| Promoters | | | | |
| · Indian | 14080 | 85% | 14080 | 85% |
| · Foreign | 0 | 0% | 0 | 0% |
| Others | | | | |
| · Indian | 2226 | 13.51% | 2252 | 13.66% |
| · Foreign | 174 | 1% | 148 | 1% |
| TOTAL | 16480 | 100% | 16480 | 100% |

Notes: - Investors as defined under IRDAI (Transfer of Equity Shares of Insurance Companies) Regulations, 2015

The New India Assurance Company Ltd.

Registration No. 200 and Date of Registration with the IRDA-01.04.2020 CIN- L 60000 MH 1919 GOI 000526

FORM NI-9a-SHAREHOLDING PATTERN SCHEDULE

For the Period ended 31-12-2025

ANNEXURE "A"

DETAILS OF EQUITY HOLDINGS OF INSURERS

PART A

Particulars of the Shareholding pattern of the The New India Assurance Company Limited

Insurance Company, as at Quarter Ended on 31st December 2025

| Sl.No | Category | No of Investors | No of Shares held | % of Shareholding | Paid up equity (Rs. In Lakhs) | Shares pledged or otherwise encumbered | Shares under Lock in Period | No. of Shares | As a % of Total Shares |
|---|----------|-----------------|-------------------|-------------------|-------------------------------|--|-----------------------------------|---------------|------------------------|
| (i) | (ii) | | (iii) | (iv) | (v) | No. of Shares held (vi) | As a % of total Shares held (vii) | No. of Shares | As a % of Total Shares |
| A Promoter & Promoters Group | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| A.1 Indian Promoters Individuals /HUF | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| i) (Names of major shareholders) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ii) Bodies Corporate | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| iii) Any Other (Please specify) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| B Non Promoters | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| B.1 Public Shareholders | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1.1 Institutions | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Mutual Funds | | 20 | 130798 | 0.08 | 69.54 | 0 | 0.00 | 0 | 0.00 |
| Foreign Portfolio Investor | | 56 | 16429880 | 1.00 | 821.49 | 0 | 0.00 | 0 | 0.00 |
| Financial Institutions / Banks | | 6 | 4399068 | 0.27 | 219.95 | 0 | 0.00 | 0 | 0.00 |
| Insurance Companies | | 14 | 178034366 | 10.80 | 8901.72 | 0 | 0.00 | 0 | 0.00 |
| NBFCs registered with RBI | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| viii) Belonging to Foreign Promoters | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Promoter of Indian Promoters | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Provident Fund / Pension Fund | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Alternate Investment Funds | | 1 | 198 | 0.00 | 0.01 | 0 | 0.00 | 0 | 0.00 |
| Any Other (Specify) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 0 | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| Central Government / State Government(s) | | 1 | 10 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| President of India | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1.3 Non-Institutions | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs. | | 153767 | 30554928 | 1.85 | 1527.75 | 0 | 0.00 | 0 | 0.00 |
| ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs. | | 21 | 3330498 | 0.20 | 166.52 | 0 | 0.00 | 0 | 0.00 |
| iii) Unclaimed Shares | | 1 | 6 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| iv) Trusts | | 3 | 3517 | 0.00 | 0.18 | 0 | 0.00 | 0 | 0.00 |
| v) HUF | | 2877 | 1255334 | 0.08 | 62.77 | 0 | 0.00 | 0 | 0.00 |
| vi) Non Resident Indians | | 1652 | 927295 | 0.06 | 48.64 | 0 | 0.00 | 0 | 0.00 |
| vii) Clearing Members | | 26 | 152056 | 0.01 | 7.60 | 0 | 0.00 | 0 | 0.00 |
| viii) Bodies Corporate | | 339 | 3329099 | 0.20 | 166.45 | 0 | 0.00 | 0 | 0.00 |
| ix) EPF | | 1 | 6973 | 0.00 | 0.35 | 0 | 0.00 | 0 | 0.00 |
| x) Body Corporate-Ltd Liability-Partnership-DR | | 32 | 140474 | 0.01 | 7.02 | 0 | 0.00 | 0 | 0.00 |
| 0 | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| B.2 Non Public Shareholders | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2.1 Custodian/DR Holder | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2.2 Employee Benefit Trust | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2.3 Any Other (Specify) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total | | 158818 | 1648000000 | 100.00 | \$2400.00 | 0 | 0.00 | 0 | 0.00 |

(i) All holdings, above 1% of the paid up equity, have to be separately disclosed

(ii) Indian Promoters- As defined under Regulation 2 (1) (g) of the Insurance Regulatory and Development Authority (Registration of Indian Insurance Companies)

(iii) Where a company is listed the column "Shares pledge-d or otherwise encumbered" shall not be applicable to "Non Promoters" Category

PARTICULARS OF THE SHAREHOLDING PATTERN IN THE INDIAN PROMOTER COMPANY(S)/INDIAN INVESTOR(S) AS INDICATED AT (A) ABOVE

| Sl.No | Category | No of Investors | No of Shares | % of | Paid up | Shares pledged or otherwise | Shares under Lock in | No. of Shares | As a % of Total Shares |
|---|----------|-----------------|--------------|-------|-----------|-----------------------------|------------------------------------|---------------|------------------------|
| (i) | (ii) | (iii) | (iv) | (v) | (vi) | No. of Shares held (vii) | As a % of total Shares held (viii) | No. of Shares | As a % of Total Shares |
| A Promoter & Promoters Group | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| A.1 Indian Promoters Individuals /HUF | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| i) (Names of major shareholders) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ii) Bodies Corporate | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| iii) Any Other (Please specify) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| B Non Promoters | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| B.1 Public Shareholders | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1.1 Institutions | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| i) Mutual Funds | | 20 | 130798 | 0.08 | 69.54 | 0 | 0.00 | 0 | 0.00 |
| ii) Foreign Portfolio Investor | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| iii) Financial Institutions / Banks | | 6 | 4399068 | 0.27 | 219.95 | 0 | 0.00 | 0 | 0.00 |
| iv) Insurance Companies | | 14 | 178034366 | 10.80 | 8901.72 | 0 | 0.00 | 0 | 0.00 |
| v) NBFCs registered with RBI | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| vi) Belonging to Foreign Promoters | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| vii) Promoter of Indian Promoters | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| viii) Provident Fund / Pension Fund | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ix) Alternate Investment Funds | | 1 | 198 | 0.00 | 0.01 | 0 | 0.00 | 0 | 0.00 |
| xa) Any Other (Specify) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 0 | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| Central Government / State Government(s) | | 1 | 10 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| President of India | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 1.3 Non-Institutions | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| i. Individual shareholders holding nominal share capital up to Rs. 2 lakhs. | | 153767 | 30554928 | 1.85 | 1527.75 | 0 | 0.00 | 0 | 0.00 |
| ii. Individual shareholders holding nominal share capital in excess of Rs. 2 lakhs. | | 21 | 3330498 | 0.20 | 166.52 | 0 | 0.00 | 0 | 0.00 |
| iii) Unclaimed Shares | | 1 | 6 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| iv) Trusts | | 3 | 3517 | 0.00 | 0.18 | 0 | 0.00 | 0 | 0.00 |
| v) HUF | | 2877 | 1255334 | 0.08 | 62.77 | 0 | 0.00 | 0 | 0.00 |
| vi) Non Resident Indians (NRI) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| vii) Clearing Members | | 26 | 152056 | 0.01 | 7.60 | 0 | 0.00 | 0 | 0.00 |
| viii) Bodies Corporate | | 339 | 3329099 | 0.20 | 166.45 | 0 | 0.00 | 0 | 0.00 |
| ix) EPF | | 1 | 6973 | 0.00 | 0.35 | 0 | 0.00 | 0 | 0.00 |
| xa) Body Corporate-Ltd Liability-Partnership-DR | | 32 | 140474 | 0.00 | 7.02 | 0 | 0.00 | 0 | 0.00 |
| 0 | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | |
| B.2 Non Public Shareholders | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2.1 Custodian/DR Holder | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2.2 Employee Benefit Trust | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| 2.3 Any Other (Specify) | | 0 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Total | | 157110 | 1630597325 | 98.94 | \$1529.87 | 0 | 0 | 0 | 0.0000 |

Footnote

1 At A.1 and A.2 of B above the name of individuals and bodies corporate must be specifically and separately mentioned

2 Insurance are required to highlight the categories which fall within the purview of Regulation 2(1)(ii) of the Insurance Regulatory and Development

3 Details of Investors (excluding employees holding under ESOP) have to be provided where the insurance company is unlisted

4 Details of Indian Investors, singly and jointly holding more than 1% have to be provided where the insurance company is listed

Please specify the name of the FII's, indicating those FII's which belong to the Group of the joint venture Partner/foreign Investor of the Indian Insurance

\$ Please specify the name of the OCBs, indicating those OCBs which belong to the Group of the joint venture Partner/foreign Investor of the Indian Insurance

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-10-Reserve And Surplus Schedule

Reserves And Surplus

As on 31.12.2025

Amount In Lakhs

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|---|------------------|------------------|
| 1 | Capital Reserve | 6 | 6 |
| 2 | Capital Redemption Reserve | 0 | 0 |
| 3 | Share Premium | 189085 | 189085 |
| 4 | General Reserves | 1732082 | 1660193 |
| | Addition during the Year - Balance Transferred From P & L Account | 82585 | 71174 |
| | Deduction during the Year - | 0 | 0 |
| | Amount utilized for issue of Bonus shares | 0 | 0 |
| | Amount utilized for Buy-Back | 0 | 0 |
| | Dividend and Dividend Distribution Tax paid | (29664) | (33949) |
| | (Closing Balance) | 1785003 | 1697418 |
| 5 | Catastrophe Reserve | 0 | 0 |
| 6 | Other Reserves (to be specified) | 206481 | 182642 |
| 7 | Balance of Profit in Profit & Loss Account | 0 | 0 |
| | TOTAL | 2180575 | 2069151 |
| | Note : Other Reserves in point no. 6 Includes | | |
| | Foreign Currency Translation reserve | 206481 | 182642 |
| | Equalization / Contingency Reserves for Foreign Branches | 0 | 0 |
| | Total | 206481 | 182642 |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919

Form NL-11-Borrowings Schedule

As on 31.12.2025

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|--------------|--------------------------|------------------|------------------|
| | | ₹ ('000) | ₹ ('000) |
| 1 | Debentures/ Bonds | - | - |
| 2 | Banks | - | - |
| 3 | Financial Institutions | - | - |
| 4 | Others (to be specified) | - | - |
| TOTAL | | Nil | Nil |

Notes:

- The extent to which the borrowings are secured shall be separately disclosed stating the nature of the security under
- Amounts due within 12 months from the date of Balance Sheet should be shown separately
- Debentures include NCD issued as per IRDAI (Other Forms of Capital) Regulations, 2015

DISCLOSURE FOR SECURED BORROWINGS (Refer Note a)

(Amount in Rs. Lakhs)

| S L N O . | SOURCE / INSTRUMENT | AMOUNT BORROWED | AMOUNT OF SECURITY | NATURE OF SECURI TY |
|-----------------------|---------------------|--------------------|-----------------------|------------------------------|
| | NIL | NIL | NIL | NIL |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-12 & NL-12A-Investment Schedule

As on 31.12.2025

| | Particulars | NL -12 | | NL -12A | | (Amount in Rs. Lakhs) | |
|---|--|----------------|----------------|------------------|------------------|-----------------------|------------------|
| | | Shareholders | Policyholders | As at 31.12.2025 | As at 31.12.2024 | As at 31.12.2025 | As at 31.12.2024 |
| 1 | LONG TERM INVESTMENTS | 2114608 | 2225272 | 5220396 | 5257449 | 7335004 | 7482721 |
| 1 | Government securities and Government guaranteed bonds including Treasury Bills | 932283 | 887645 | 2261319 | 2046476 | 3193602 | 2934121 |
| 2 | Other Approved Securities | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Other Investments | | | | | | |
| | (a) Shares | | | | | | |
| | (aa) Equity | 852892 | 1001723 | 2176750 | 2437882 | 3029642 | 3439605 |
| | (bb) Preference | 0 | 0 | 0 | 0 | 0 | 0 |
| | (b) Mutual Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| | (c) Derivative Instruments | 0 | 0 | 0 | 0 | 0 | 0 |
| | (d) Debentures/ Bonds | 20806 | 41911 | 53112 | 102028 | 73918 | 143939 |
| | (e) Other Securities (FOREIGN) | 5112 | 471 | 0 | 0 | 5112 | 471 |
| | (f) Subsidiaries | 15552 | 15552 | 0 | 0 | 15552 | 15552 |
| | (g) Associates | 2308 | 2308 | 0 | 0 | 2308 | 2308 |
| | (h) Investment Properties - Real Estate | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Investments in Infrastructure and Social Sector | 264613 | 229918 | 675498 | 559706 | 940111 | 789624 |
| 5 | Other than Approved Investments | 21042 | 45744 | 53717 | 111357 | 74759 | 157101 |
| | SHORT TERM INVESTMENTS | 294635 | 269104 | 697331 | 579895 | 991966 | 848999 |
| 1 | Government securities and Government guaranteed bonds including Treasury Bills | 120252 | 134599 | 252168 | 252461 | 372420 | 387060 |
| 2 | Other Approved Securities | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Other Investments | | | | | | |
| | (a) Shares | | | | | | |
| | (aa) Equity | 0 | 0 | 0 | 0 | 0 | 0 |
| | (bb) Preference | 0 | 0 | 0 | 0 | 0 | 0 |
| | (b) Mutual Funds | 46811 | 0 | 119500 | 0 | 166311 | 0 |
| | (c) Derivative Instruments | 0 | 0 | 0 | 0 | 0 | 0 |
| | (d) Debentures/ Bonds | 19582 | 45800 | 49987 | 111493 | 69569 | 157293 |
| | (e) Other Securities (FOREIGN) | 0 | 0 | 0 | 0 | 0 | 0 |
| | (f) Subsidiaries | 0 | 0 | 0 | 0 | 0 | 0 |
| | (g) Investment Properties-Real Estate | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Investments in Infrastructure, Housing Bonds and Social Sector | 107990 | 88705 | 275676 | 215941 | 383666 | 304646 |
| 5 | Other than Approved Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | 2409243 | 2494376 | 5917727 | 5837344 | 8326970 | 8331720 |

| | Particulars | (Amount in Rs. Lakhs) | | | | | |
|---------------------------------|-------------|-----------------------|------------------|------------------|------------------|------------------|------------------|
| | | Shareholders | Policyholders | Total | | | |
| | | As at 31.12.2025 | As at 31.12.2024 | As at 31.12.2023 | As at 31.12.2022 | As at 31.12.2025 | As at 31.12.2024 |
| Long Term Investments-- | | | | | | | |
| Book Value | | 4328 | 3199 | 11049 | 7787 | 15378 | 10986 |
| market Value | | 3875 | 3199 | 9892 | 7787 | 13767 | 10986 |
| Short Term Investments-- | | | | | | | |
| Book Value | | 0 | 0 | 0 | 0 | 0 | 0 |
| market Value | | - | - | - | - | - | - |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

As on 31.12.2025

Amount In Lakhs

| Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|------------------|------------------|
| 1. Security-Wise Classification | | |
| Secured | | |
| (a) On Mortgage Of Property | | |
| (aa) In India | | |
| Loan Against Mortgage Of Property | 0 | 0 |
| Housing and Vehicle Loans To Employees | 39589 | 35768 |
| Direct Term Loans | 86 | 12 |
| (bb) Outside India Housing, Vehicle Loan To Employees | 0 | 0 |
| (b) On Shares, Bonds, Government Securities | | |
| (c) Others | | |
| Loans To State Government Housing, FFE Loans | 695 | 1018 |
| Unsecured (Computer Loans and Education Loans to Employees) | 1203 | 1564 |
| Total | 41573 | 38362 |
| 2. Borrower-Wise Classification | | |
| (a) Central And State Governments (Term Loans, Housing and FFE) | 695 | 1018 |
| (b) Banks And Financial Institutions | 0 | 0 |
| (c) Subsidiaries | 0 | 0 |
| (d) Industrial Undertakings (Term Loans, Bridge Loans, Short-Term Loans, Loans To PFPS) | 0 | 0 |
| (e) Others - Housing Loans, Vehicle Loans, Computer Loans and Education to Employees | 40878 | 37344 |
| Term Loans and PFPS | | |
| Total | 41573 | 38362 |
| 3. Performance-wise Classification | | |
| (a) Loans Classified as Standard | | |
| (aa) In India-Term Loans, Bridge Loans, State Government Housing And FFE, PFPS | 41487 | 38350 |
| (bb) Outside India (Loans To Employees) | 86 | 12 |
| (aa) In India (Term Loans, Bridge Loans, Short-Term Loans, Loans PFPS) | | |
| (bb) Outside India | 0 | 0 |
| Total | 41573 | 38362 |
| 4. Maturity-wise Classification | | |
| (a) Short-Term (Term Loans, Direct Bridge Loans, Short-Term Loans, Term Loans PFPS) | 83 | 83 |
| (b) Long-Term | 41490 | 38279 |
| Total | 41573 | 38362 |

(a) Short-term loans shall include those, which are repayable within 12 months from the date of balance sheet. Long term loans shall be the loans other than short-term loans.

(b) Provisions against non-performing loans shall be shown separately.

(c) The nature of the security in case of all long term secured loans shall be specified in each case. Secured loans for the purposes of this schedule, means loans secured wholly or partly against an asset of the company.

(d) Loans considered doubtful and the amount of provision created against such loans shall be disclosed.

Provisions against Non-performing Loans

| Non-Performing Loans | Loan Amount (Rs. Lakhs) | Provision (Rs. Lakhs) |
|----------------------|-------------------------|-----------------------|
| Sub-standard | 0 | 0 |
| Doubtful | 0 | 0 |
| Loss | 7781 | 7781 |
| Total | 7781 | 7781 |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-14-Fixed Assets Schedule

As on 31.12.2025

| Particulars | Cost/ Gross Block | | | | Depreciation | | | | Amount In Lakhs | |
|----------------------------------|-----------------------|-------------|-------------|--------------------------------|-----------------------|----------------|--------------------------|--------------------------------|--------------------------------|-----------------------|
| | Opening 01.04.2025 | Additions | *Deductions | *Closing Balance 30.06.2024 | Opening 01.04.2025 | For The Period | On Sales/ Adjustments | *Closing Balance 30.06.2024 | *Closing Balance 30.06.2024 | Opening 01.04.2025 |
| Goodwill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intangibles (Softwares) | 8540 | 310 | (33) | 8883 | 1746 | 1158 | (30) | 2934 | 5949 | 6794 |
| Land-Freehold | 1426 | 7 | 0 | 1433 | 0 | 0 | 0 | 0 | 1433 | 1426 |
| Leasehold Property | 3313 | 0 | 10 | 3303 | 560 | 29 | 8 | 581 | 2722 | 2753 |
| Buildings | 28037 | 86 | (29) | 28152 | 10974 | 1486 | (10) | 12470 | 15682 | 17063 |
| Furniture & Fittings | 9832 | 236 | 4 | 10064 | 7464 | 406 | 3 | 7867 | 2197 | 2368 |
| Information Technology Equipment | 37741 | 1787 | 181 | 39347 | 33585 | 1432 | 173 | 34844 | 4503 | 4156 |
| Vehicles | 15475 | 1324 | 1529 | 15270 | 5712 | 1387 | 669 | 6430 | 8840 | 9763 |
| Office Equipments | 1034 | 26 | 14 | 1046 | 957 | 24 | 13 | 968 | 78 | 77 |
| Other Assets | 5481 | 264 | 55 | 5690 | 3742 | 315 | 45 | 4012 | 1678 | 1739 |
| Total | 110879 | 4040 | 1731 | 113188 | 64740 | 6237 | 871 | 70106 | 43082 | 46139 |
| Work in Progress | 314 | 101 | 17 | 398 | 0 | 0 | 0 | 0 | 398 | 314 |
| Grand Total | 111193 | 4141 | 1748 | 113586 | 64740 | 6237 | 871 | 70106 | 43480 | 46453 |
| Corresponding Previous Period@ | 137845 | 5605 | 11008 | 132442 | 96115 | 4041 | 8304 | 91852 | 40590 | |

Note:-'Assets included in land, property and building above exclude Investment Properties as defined in note (e) to Form NL-12-Investment Schedule.'

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-15-Cash And Bank Balance Schedule

Cash And Bank Balances

As on 31.12.2025

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|---|------------------|------------------|
| 1 | Cash (including cheques*, drafts and stamps) | 168 | 170 |
| 2 | Bank Balances | | |
| | (a) Deposit Accounts | | |
| | (aa) Short-term (due within 12 months) | 1083413 | 779460 |
| | (bb) Others | 128677 | 121031 |
| | (b) Current Accounts | 203090 | 198279 |
| | (c) Others (to be specified) | | |
| 3 | Money at Call and Short Notice | | |
| | (a) With Banks | 0 | 0 |
| | (b) With other Institutions | 305085 | 300000 |
| 4 | Others (to be specified) | 0 | 0 |
| | TOTAL | 1720433 | 1398940 |
| | Balances with non-scheduled banks included in 2 and 3 above | 979355 | 856335 |
| | Cash and Bank Balances (In India) | 741078 | 542605 |
| | Cash and Bank Balances (Outside India) | 979355 | 856335 |

Note :

(a) Bank balance may include remittances in transit. If so, the nature and amount should be separately stated.

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-16-Advances And Other Assets Schedule

Advances and Other Assets

As on 31.12.2025

Amount in Lakhs

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|-------------------------|--|------------------|------------------|
| ADVANCES | | | |
| 1 | Reserve deposits with ceding companies | 2845 | 2896 |
| 2 | Application money for investments | 0 | 0 |
| 3 | Prepayments | 9845 | 13649 |
| 4 | Advances to Directors/Officers | 0 | 0 |
| 5 | Advance tax paid and taxes deducted at source (Net of provision for taxation) | 105658 | 122927 |
| 6 | Goods & Service tax credit | 88407 | 51503 |
| 7 | Others (to be specified) | 0 | 0 |
| | Deposit for Appeal with Tax Authorities | 2964 | 2434 |
| | Advance to Employees | 1079 | 1637 |
| | TOTAL (A) | 210798 | 195046 |
| OTHER ASSETS | | | |
| 1 | 1. Income Accrued On Investments | 149393 | 136721 |
| 2 | 2. Outstanding Premiums | 68780 | 73502 |
| | Less : Provisions for doubtful | (17951) | (18361) |
| 3 | 3. Agents Balances | 490 | 523 |
| 4 | 4. Foreign Agencies Balances | 62229 | 54098 |
| 5 | 5. Due From Other Entities Carrying on Insurance Business (Including Reinsurers) | 541027 | 604609 |
| | Less : Provisions for doubtful | (21975) | -55429 |
| 6 | 6. Due From Subsidiaries/Holding | 0 | 0 |
| 7 | 7. Investments held for Unclaimed Amount of Policyholders | 24255 | 22000 |
| 8 | 8. Interest on investments held for Unclaimed Amount of Policyholders | 353 | 380 |
| 9 | 9. Others - (a) Other Accrued Income | 0 | 0 |
| | (b) Others Including Sundry Debtors | 30023 | 46430 |
| | TOTAL (B) | 836624 | 864473 |
| | TOTAL (A+B) | 1047422 | 1059519 |

Notes:

- (a) The items under the above heads shall not be shown net of provisions for doubtful amounts. The
- (b) The term 'officer' should conform to the definition of that term as given under the Companies Act.

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-17-Current Liabilities Schedule

Current Liabilities

As on 31.12.2025

(Amount in Rs. Lakhs)

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|----|---|------------------|------------------|
| 1 | Agents' Balances | 69964 | 43426 |
| 2 | Balances due to other insurance companies | 145931 | 91595 |
| 3 | Deposits held on re-insurance ceded | 62694 | 10143 |
| 4 | Premiums received in advance | | |
| | (a) For Long Term Policies | 89469 | 84724 |
| | (b) For Other Policies | 119779 | 106006 |
| 5 | Unallocated Premium | 187081 | 209851 |
| 6 | Sundry creditors | 133955 | 118999 |
| 7 | Due to subsidiaries/ holding company | 0 | 0 |
| 8 | Claims Outstanding | 4013029 | 3732681 |
| 9 | Due to Officers/ Directors | 0 | 0 |
| 10 | Unclaimed Amount of Policy Holder's Fund | 14514 | 16908 |
| 11 | Income accrued on Unclaimed amounts | 8310 | 7405 |
| 12 | Interest payable on debentures/bonds | 0 | 0 |
| 13 | GST Liabilities | 100016 | 97004 |
| 14 | Others | | |
| | - Unpaid/Unclaimed Dividend | 10 | 18 |
| | - Others | 4379 | 5396 |
| | TOTAL | 4949131 | 4524156 |

(Amount in Rs. Lakhs)

| Details of unclaimed amounts and Investment Income thereon | | |
|--|-------------------------|-------------------------|
| Particulars | As at 31.12.2025 | As at 31.12.2024 |
| Opening Balance | 24179 | 23473 |
| Add: Amount transferred to unclaimed amount | 1028 | 622 |
| Add: Cheques issued out of the unclaimed amount but not encashed by the policyholders (To be included only when the cheques are stale) | | 0 |
| Add: Investment Income | 394 | 449 |
| Less: Amount paid during the year | 2777 | 231 |
| Less: Transferred to SCWF | 0 | 0 |
| Closing Balance of Unclaimed Amount | 22824 | 24313 |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-18-Provisions Schedule

Provisions

As on 31.12.2025

Amount In Lakhs

| | Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|--|------------------|------------------|
| 1 | Reserve for Unexpired Risk | 1661449 | 1536452 |
| 2 | Reserve for Premium Deficiency | 0 | 0 |
| 3 | For taxation (less advance tax paid and taxes deducted at source) | 0 | 0 |
| 4 | For Employee Benefits | | |
| | (a) Provision for Wage Arrears | 202653 | 36024 |
| | (b) Provision for Leave Encashment | 81087 | 85374 |
| 5 | Others (Reserve for Bad and doubtful debts, for diminution in value of thinly traded shares, for wage arrears) | 51409 | 82274 |
| | TOTAL | 1996598 | 1724625 |
| | | | |
| | Note : Others in point no. 5 includes | | |
| | Reserve for bad and doubtful debts. | 45261 | 72256 |
| | Provision for diminution in value of thinly traded/unlisted shares | 6148 | 10018 |
| | Total | 51409 | 82274 |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-19 Misc Expenditure Schedule

As on 31.12.2025

| | Particulars | As at 31.12.2025 | Amount in Lakhs As at 31.12.2024 |
|---|---|------------------|-------------------------------------|
| 1 | Discount Allowed in issue of shares/ debentures | - | 0 |
| 2 | Others - Contribution to Pension Fund and Gratuity Fund | - | 0 |
| | TOTAL | 0 | 0 |

Notes:

(a) *No item has been included under the head "Miscellaneous Expenditure" and carried forward unless:*

- 1. some benefit from the expenditure can reasonably be expected to be received in future, and*
- 2. the amount of such benefit is reasonably determinable.*

(b) *The amount carried forward in respect of any item included under the head "Miscellaneous Expenditure" does not exceed the expected future revenue/other benefits related to the expenditure.*

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-20 : Analytical Ratios

As on 31.12.2025

| Sl.No. | Particular | For the Quarter ended on 31.12.2025 | Up to the Quarter ended on 31.12.2025 | For the Quarter ended on 31.12.2024 | Up to the Quarter ended on 31.12.2024 |
|--------|---|-------------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|
| 1 | Gross Direct Premium Growth Rate (%)** | 10.46 | 11.58 | 2.62 | 3.05 |
| 2 | Gross Direct Premium to Net worth Ratio ³ | 2.02 | 2.04 | 1.92 | 1.93 |
| 3 | Growth rate of Net Worth (%) | 5.18 | 5.18 | 3.67 | 3.67 |
| 4 | Net Retention Ratio (%)** | 82.86 | 82.48 | 82.76 | 82.53 |
| 5 | Net Commission Ratio (%)** | 10.78 | 9.83 | 9.70 | 9.51 |
| 6 | Expense of Management to Gross Direct Premium Ratio (%)** | 23.98 | 21.83 | 19.46 | 19.05 |
| 7 | Expense of Management to Net Written Premium Ratio (%)** | 27.21 | 24.39 | 21.78 | 21.32 |
| 8 | Net Incurred Claims to Net Earned Premium (%)** | 90.77 | 99.62 | 94.49 | 97.38 |
| 8 | Combined Ratio (%)** | 117.98 | 124.01 | 116.28 | 118.70 |
| 9 | Investment income ratio (%) | 8.64 | 8.64 | 5.88 | 5.88 |
| 10 | Technical Reserves to net premium ratio ² ** | 1.47 | 1.45 | 1.48 | 1.49 |
| 11 | Underwriting balance ratio | -0.18 | -0.25 | -0.16 | -0.19 |
| 12 | Operating Profit Ratio (%) | -0.89 | -2.90 | -3.16 | -3.62 |
| 13 | Liquid Assets to liabilities ratio | 0.48 | 0.48 | 0.44 | 0.44 |
| 14 | Net earning ratio (%) | 3.84 | 2.82 | 3.96 | 2.41 |
| 15 | Return on net worth(Avg) ratio (%) ⁴ | 6.57 | 4.87 | 6.57 | 3.97 |
| 16 | Available Solvency margin Ratio to Required Solvency Margin Ratio | 1.81 | 1.81 | 1.90 | 1.90 |
| 17 | NPA Ratio | | | | |
| | Gross NPA Ratio | 0.22 | 0.22 | 0.22 | 0.22 |
| | Net NPA Ratio | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | Debt Equity Ratio | - | - | - | - |
| 19 | Debt Service Coverage Ratio | - | - | - | - |
| 20 | Interest Service Coverage Ratio | - | - | - | - |
| 21 | Earnings per share | 2.25 | 5.01 | 2.14 | 3.89 |
| 22 | Book value per share | 137.32 | 137.32 | 130.56 | 130.56 |

Notes:-

1. Net worth definition to include Head office capital for Reinsurance branch
2. Technical Reserves to net premium ratio has been annualised.
3. Gross Direct Premium to Net worth Ratio has been annualised.
4. Return on net worth(Avg) ratio has been annualised.
5. For the quarter ratios have been annualised.

**** Segmental Reporting up to the quarter**

| Segments Upto the quarter ended on 31.12.2025 | Gross Direct Premium Growth Rate** | Net Retention Ratio** | Net Commission Ratio** | Expense of Management to Gross Direct Premium Ratio** | Expense of Management to Net Written Premium Ratio** | Net Incurred Claims to Net Earned Premium** | Combined Ratio** | Technical Reserves to net premium ratio ** | Underwritin g balance ratio |
|--|---------------------------------------|-----------------------|---------------------------|---|---|---|------------------|---|-----------------------------------|
| FIRE | | | | | | | | | |
| Current Period | | | | | | | | | |
| Current Period | 19.81 | 43.45 | 28.62 | 23.93 | 43.08 | 80.99 | 124.08 | 2.91 | -0.26 |
| Previous Period | -9.20 | 44.97 | 19.73 | 17.93 | 31.46 | 68.08 | 99.54 | 3.08 | 0.00 |
| Marine-Cargo | | | | | | | | | |
| Current Period | 28.05 | 76.24 | 19.21 | 27.98 | 33.68 | 109.62 | 143.30 | 1.48 | -0.46 |
| Previous Period | -0.29 | 84.68 | 19.37 | 27.56 | 31.09 | 67.56 | 98.65 | 1.32 | -0.01 |
| Marine-Hull | | | | | | | | | |
| Current Period | -5.12 | 36.60 | 7.04 | 9.90 | 21.51 | 51.06 | 72.57 | 3.18 | 0.28 |
| Previous Period | 16.03 | 36.66 | 8.12 | 8.72 | 19.84 | 39.95 | 59.79 | 3.02 | 0.38 |
| Total Marine | | | | | | | | | |
| Current Period | 9.24 | 56.73 | 15.35 | 19.08 | 29.81 | 89.56 | 119.37 | 2.02 | -0.21 |
| Previous Period | 8.35 | 57.80 | 15.37 | 16.88 | 27.10 | 58.01 | 85.11 | 1.93 | 0.12 |
| Motor-OD | | | | | | | | | |
| Current Period | -1.40 | 93.39 | 21.57 | 34.12 | 36.03 | 110.67 | 146.70 | 1.37 | -0.45 |
| Previous Period | 0.56 | 94.49 | 21.33 | 31.67 | 33.05 | 108.45 | 141.50 | 1.33 | -0.42 |
| Motor-TR | | | | | | | | | |
| Current Period | -1.04 | 95.87 | 7.32 | 21.09 | 21.78 | 107.34 | 129.13 | 6.47 | -0.27 |
| Previous Period | 9.93 | 95.87 | 7.68 | 18.81 | 19.40 | 102.41 | 121.81 | 5.97 | -0.22 |
| Total Motor | | | | | | | | | |
| Current Period | -1.21 | 94.73 | 13.78 | 27.08 | 28.24 | 108.82 | 137.07 | 4.16 | -0.35 |
| Previous Period | 5.41 | 95.23 | 13.92 | 24.73 | 25.64 | 105.14 | 130.78 | 3.85 | -0.31 |
| Health | | | | | | | | | |
| Current Period | 16.24 | 95.30 | 4.23 | 18.46 | 18.86 | 100.82 | 119.68 | 0.64 | -0.21 |
| Previous Period | 4.55 | 93.44 | 4.42 | 15.78 | 16.31 | 104.04 | 120.35 | 0.66 | -0.21 |
| Personal Accident | | | | | | | | | |
| Current Period | 11.20 | 95.55 | 6.65 | 20.77 | 21.11 | 92.46 | 113.57 | 1.61 | -0.16 |
| Previous Period | -2.52 | 95.43 | 6.74 | 18.23 | 18.47 | 77.30 | 95.77 | 1.48 | 0.03 |
| Total Health | | | | | | | | | |
| Current Period | 16.09 | 95.30 | 4.30 | 18.52 | 18.93 | 100.58 | 119.51 | 0.66 | -0.21 |
| Previous Period | 4.32 | 93.50 | 4.49 | 15.86 | 16.38 | 103.26 | 119.64 | 0.68 | -0.20 |
| Workmen's Compensation/ Employer's liability | | | | | | | | | |
| Current Period | -2.49 | 95.84 | 19.16 | 32.60 | 33.62 | 17.04 | 50.66 | 2.18 | 0.49 |
| Previous Period | 1.69 | 95.72 | 17.68 | 28.50 | 29.40 | 69.49 | 98.89 | 2.02 | 0.00 |
| Public/ Product Liability+Other Liabilities | | | | | | | | | |
| Current Period | 7.99 | 62.99 | 16.56 | 25.79 | 31.02 | 71.15 | 102.18 | 2.30 | -0.07 |
| Previous Period | 17.31 | 61.24 | 14.33 | 20.50 | 26.05 | 52.99 | 79.04 | 2.25 | 0.19 |
| Engineering | | | | | | | | | |
| Current Period | 16.12 | 36.19 | 16.29 | 19.92 | 30.76 | 51.70 | 82.46 | 3.62 | 0.16 |
| Previous Period | 3.41 | 41.56 | 9.19 | 16.63 | 20.92 | 53.76 | 74.68 | 3.62 | 0.27 |
| Aviation | | | | | | | | | |
| Current Period | 0.66 | 15.41 | 8.29 | 4.66 | 22.76 | 32.54 | 345.29 | 3.31 | -2.49 |
| Previous Period | 0.12 | 15.48 | 8.02 | 3.54 | 19.75 | 78.00 | 97.75 | 2.76 | 0.07 |
| Crop Insurance | | | | | | | | | |
| Current Period | 6429.71 | 102.55 | -6.94 | 255.66 | 7.52 | 99.98 | 107.51 | 1.69 | -0.07 |
| Previous Period | -96.59 | 100.21 | 8.99 | 35167.43 | 20.71 | 85.09 | 105.80 | 1.40 | -0.05 |
| Other Miscellaneous | | | | | | | | | |
| Current Period | 25.03 | 70.44 | 16.89 | 25.73 | 31.42 | 75.67 | 107.10 | 1.52 | -0.13 |
| Previous Period | 13.66 | 67.97 | 16.99 | 23.09 | 28.90 | 61.80 | 90.70 | 1.57 | 0.08 |
| Total Miscellaneous | | | | | | | | | |
| Current Period | 10.36 | 90.63 | 8.02 | 21.56 | 22.59 | 101.47 | 124.06 | 1.85 | -0.25 |
| Previous Period | 5.12 | 90.03 | 8.48 | 19.29 | 20.30 | 100.74 | 121.04 | 1.89 | -0.21 |
| Total-Current Period | 11.58 | 82.48 | 9.83 | 21.83 | 24.39 | 99.62 | 124.01 | 1.94 | -0.25 |
| Total-Previous Period | 3.05 | 82.53 | 9.51 | 19.05 | 21.32 | 97.38 | 118.70 | 2.96 | -0.19 |

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-21 : Related Party Transactions

As on 31.12.2025

(₹ in Lakhs)

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 Quarter Sep-25 | Up to the Quarter Sep-25 | For the Corresponding Quarter of the Previous Year | Up to the Quarter of the Previous Year |
| 1 | The New India Assurance Co. (T&T) Ltd | Subsidiaries | Management Fees Earned | 54.90 | 54.90 | 0.00 | 30.45 |
| | | | Management Fees Receivable | -48.17 | 0.00 | 0.00 | 0.00 |
| | | | Premium on R/I Accepted | 292.18 | 452.94 | 64.20 | 177.29 |
| | | | Comm on R/I Accepted | 96.21 | 96.21 | 0.00 | 26.61 |
| | | | Claims Paid | 1193.44 | 1193.45 | 0.00 | 3.61 |
| 2 | Prestige Assurance Plc. Nigeria | Subsidiaries | Equity Purchased (Rights) Prestige Assurance Nigeria | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | Dividend income received (NIA T&T) | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | Dividend income received (Prestige Assurance Nigeria) | 0.00 | 0.00 | 110.46 | 110.46 |
| | | | Dividend income receivable (Prestige Assurance Nigeria) | 0.00 | 0.00 | -110.46 | 0.00 |
| | | | Dividend income receivable (NIA T&T) | 0.00 | 0.00 | 0.00 | 180.57 |
| | | | Claims received | 311.53 | 399.26 | 0.25 | 41.43 |
| 3 | India International Insurance Pvt Ltd. | Associates | Premium on R/I Accepted | 599.35 | 620.86 | 195.11 | 490.48 |
| | | | Comm on R/I Accepted | 162.70 | 197.01 | 48.30 | 119.28 |
| | | | Claims Paid | 1712.54 | 1720.84 | 108.81 | 322.61 |
| | | | Director Fees Earned | 0.00 | 5.60 | 0.00 | 10.12 |
| | | | Premium on reinsurance ceded | 38.01 | 417.38 | 30.26 | 101.56 |
| | | | Commission on reinsurance ceded | 1.82 | 24.54 | 0.67 | 2.94 |
| | | | Claims received | 2.73 | 264.51 | 0.00 | 1.37 |
| 4 | Health Insurance TPA of India Limited | | Additional Equity Infusion In Health TPA of India | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | Dividend income received from III Singapore | 0.00 | 673.80 | 643.25 | 643.25 |
| | | | Dividend income receivable from III Singapore | 0.00 | 0.00 | -643.25 | 0.00 |
| | | | TPA fees paid to Health Insurance TPA of India | 1320.18 | 3869.08 | 941.60 | 2764.59 |
| | | | Salary & Allowances | 186.44 | 522.38 | 152.46 | 422.95 |

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

PART-B Related Party Transaction Balances

| Sl.No. | Name of the Related Party | Nature of Relationship | Amount of Outstanding Balances including Commitments (Rs. in | Whether Payable / | Whether Secured? | Details of any Guarantees | Balance under Provision for doubtful debts relating to |
|--------|--|------------------------|--|-------------------|------------------|---------------------------|--|
| 1 | The New India Assurance Co. (T&T) Ltd | Subsidiaries | 1191.8 | Receivable | | No | NA |
| 2 | Prestige Assurance Plc. Nigeria | Subsidiaries | 2789.8 | Receivable | | No | 106.4122322 |
| 3 | India International Insurance Pvt Ltd. | Associates | 1904.8 | Receivable | | No | NA |
| 4 | Health Insurance TPA of India Limited | Associates | 1270.3 | Payable | | No | NA |

The New India Assurance Company Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

Form NL-22-Receipts & Payments

As on 31.12.2025

| Particulars | As at 31.12.2025 | As at 31.12.2024 |
|---|------------------|------------------|
| | In Lakhs | In Lakhs |
| Cash Flows from the operating activities: | | |
| Premium received from policyholders, including advance receipts | 3801874 | 3506254 |
| Other receipts | 1529 | 2336 |
| Payments to the re-insurers, net of commissions and claims | (252675) | (291488) |
| Payments to co-insurers, net of claims recovery | (112058) | (100958) |
| Payments of claims | (2866220) | (2605644) |
| Payments of commission and brokerage | (322510) | (271799) |
| Payments of other operating expenses | (187558) | (355468) |
| Preliminary and pre-operative expenses | 0 | 0 |
| Deposits, advances and staff loans | 4049 | 28366 |
| Income taxes paid (Net) | 14755 | (49767) |
| Good & Service tax paid | (432674) | (357457) |
| Other payments | 672 | (12126) |
| Cash flows before extraordinary items | (350816) | (507751) |
| Cash flow from extraordinary operations | 0 | 0 |
| Net cash flow from operating activities | (350816) | (507751) |
| Cash flows from investing activities: | | |
| Purchase of fixed assets | (3972) | (3766) |
| Proceeds from sale of fixed assets | 794 | 759 |
| Purchases of investments | (3147210) | (1672912) |
| Loans disbursed | 0 | 0 |
| Sales of investments | 2837927 | 1926449 |
| Repayments received | 0 | 0 |
| Rents/Interests/ Dividends received | 406973 | 382935 |
| Investments in money market instruments and in liquid mutual funds (Net) | 0 | 0 |
| Expenses related to investments | (311) | (167) |
| Net cash flow from investing activities | 94201 | 633298 |
| Cash flows from financing activities: | | |
| Proceeds from issuance of share capital | 0 | 0 |
| Proceeds from borrowing | 0 | 0 |
| Repayments of borrowing | 0 | 0 |
| Interest/dividends paid | (29671) | (33948) |
| IPO Expenses received from Government | 0 | 0 |
| Net cash flow from financing activities | (29671) | (33948) |
| Effect of foreign exchange rates on cash and cash equivalents, net | 3888 | 13898 |
| Net increase in cash and cash equivalents: | (282398) | 105497 |
| Cash and cash equivalents at the beginning of the year | 831229 | 650232 |
| Cash and cash equivalents at the end of the year | 548831 | 755729 |
| Cash and cash equivalents at the end of the Year | 548831 | 755729 |
| Add: Fixed Deposits for more than 3 months | 1171602 | 643211 |
| Cash and cash equivalents shown under Schedule 11 | 1720433 | 1398940 |

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)

STATEMENT OF ADMISSIBLE ASSETS AS AT DECEMBER 31, 2025

(₹ in Lakhs)

| Item No. | Particulars | Policyholders A/c. | Shareholders A/c. | Total |
|------------|---|-----------------------|----------------------|------------------------|
| | Investments: Shareholders as per NL-12 of BS Policyholders as per NL-12 A of BS | - 59,17,726 | 24,09,244 - | 24,09,244 59,17,726 |
| (A) | Total Investments as per BS | 5917726.36 | 2409243.93 | 8326970.28 |
| (B) | Inadmissible Investment assets as per Clause (1) of Schedule I | 0.00 | 10167.78 | 10,168 |
| (C) | Fixed assets as per BS | 31,241 | 12,238 | 43,480 |
| (D) | Inadmissible Fixed assets as per Clause (1) of Schedule I | 5,853 | 2,293 | 8,145 |
| | Current Assets: (E) Cash & Bank Balances as per BS (F) Advances and Other assets as per BS | 12,36,183 9,35,660 | 4,84,250 1,49,711 | 17,20,433 10,85,371 |
| (G) | Total Current Assets as per BS... (E)+(F) | 2171842.60 | 633960.86 | 2805803.46 |
| (H) | Inadmissible current assets as per Clause (1) of Schedule I | 1,39,129 | 8,086 | 1,47,215 |
| (I) | Loans as per BS | 29,871 | 11,702 | 41,573 |
| | Inadmissible employee loans (I. a) | 29,372 | 11,506 | 40,878 |
| (J) | Fair value change account subject to minimum of zero | 14,36,169 | 5,63,132 | 19,99,301 |
| (K) | Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I) | 81,50,682 | 30,67,145 | 1,12,17,826 |
| (L) | Total Inadmissible assets... (B)+(D)+(H)+(J) | 16,10,523 | 5,95,184 | 22,05,706 |
| (M) | Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L) | 65,40,159 | 24,71,961 | 90,12,120 |

(All amounts in Rupees of Lakhs)

| Item No. | Inadmissible Investment assets (Item wise Details) | Policyholders A/c. | Shareholders A/c. | Total |
|---|---|--------------------|-------------------|------------------|
| Inadmissible Investment assets as per Clause (1) of Schedule I of regulation | | | | |
| | Foreign shares in subsidiaries less any provision made | - | 7,362 | 7,362 |
| | | - | 7,362 | 7,362 |
| | Inadmissible Fixed assets | | | |
| (a) | Furniture | 1,599 | 612 | 2,211 |
| (b) | Intangibles | 4,585 | 1,754 | 6,339 |
| | | 6,184 | 2,366 | 8,551 |
| | Inadmissible current assets | | | |
| (a) | Co-insurer's balances outstanding for more than ninety days | 26,853 | - | 26,853 |
| (b) | Balances of Indian Reinsurers and Foreign Reinsurers having Branches in India outstanding for more than 365 days | 78,170 | - | 78,170 |
| (c) | Pre-Deposit against appeal | 2,143 | 820 | 2,963 |
| (d) | Inter-office | 756 | 289 | 1,045 |
| CH 12 & 1(e) | Unclaimed-policyholders | 24,202 | - | 24,202 |
| | (f) Service Tax/GST unutilized credit | 353 | 135 | 487 |
| | (g) Agents' balances and outstanding premium in India, to the extent they are not realized within a period of thirty days | 727 | 278 | 1,006 |
| | (h) Premium receivables relating to State/Central government sponsored schemes, to the extent they are not realized within a period of one year | - | - | - |
| (i) | Employee advances | - | - | - |
| (j) | Cash and Bank Balances | - | - | - |
| | | 1,33,204 | 1,522 | 1,34,726 |
| | Inadmissible employee loans | 28,568 | 10,930 | 39,498 |
| | | 28,568 | 10,930 | 39,498 |
| | Fair value change account | 13,98,048 | 6,48,392 | 20,46,440 |

Note: The form is prepared as per prescribed IRDAI Solvency Regulations as amended from time to time.

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

FORM NL-24 - SOLVENCY MARGIN (FORM IRDAI-GI-TR)

STATEMENT OF ADMISSIBLE ASSETS AS AT DECEMBER 31, 2025

(₹ in Lakhs)

| Reserve | Gross Reserve | Net Reserve |
|---|----------------|----------------|
| Unearned Premium Reserve (UPR) (a) | 1981817 | 1661449 |
| Premium Deficiency Reserve (PDR)....(b) | 0 | 0 |
| Unexpired Risk Reserve (URR)....(c)=(a) +(b) | 1981817 | 1661449 |
| Outstanding Claim Reserve (other than IBNR reserve)....(d) | 3046643 | 2233373 |
| IBNR Reserve.... (e) | 1894347 | 1779656 |
| Total Reserves for Technical Liabilities(f)=(c)+(d)+(e) | 6922807 | 5674478 |

Note: The form is prepared as per prescribed IRDAI Solvency Regulations as amended from time to time.

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

FORM NL-25 - SOLVENCY MARGIN (TABLE IA)

STATEMENT OF ADMISSIBLE ASSETS AS AT DECEMBER 31, 2025

TABLE IA: REQUIRED SOLVENCY MARGIN BASED ON NET PREMIUM AND NET INCURRED CLAIMS
(All amounts in Rupees of Lakhs)

| Item No. | Line of Business | Gross Premiums | Net Premiums | Gross Incurred Claims | Net Incurred Claims | RSM1 | RSM2 | RSM | Factor A | Factor B |
|----------|----------------------------------|------------------|------------------|-----------------------|---------------------|-----------------|------------------|------------------|----------|----------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | Fire | 6,95,802 | 3,14,021 | 4,12,804 | 2,52,014 | 69580.15 | 75,604 | 75,604 | 0.50 | 0.50 |
| 2 | Marine Cargo | 56,156 | 43,124 | 42,314 | 39,730 | 8624.72 | 11,919 | 11,919 | 0.60 | 0.60 |
| 3 | Marine - Other than Marine Cargo | 51,960 | 18,129 | 17,478 | 9,260 | 5196.00 | 2,778 | 5,196 | 0.50 | 0.50 |
| 4 | Motor | 11,95,644 | 11,32,024 | 13,01,871 | 12,45,181 | 226404.76 | 3,73,554 | 3,73,554 | 0.75 | 0.75 |
| 5 | Engineering | 1,32,034 | 49,710 | 38,626 | 23,537 | 13203.43 | 7,061 | 13,203 | 0.50 | 0.50 |
| 6 | Aviation | 47,307 | 10,274 | 1,64,997 | 17,997 | 4730.71 | 24,749 | 24,749 | 0.50 | 0.50 |
| 7 | Liability | 78,846 | 56,047 | 33,384 | 27,712 | 11826.94 | 8,314 | 11,827 | 0.75 | 0.75 |
| 8 | Health | 22,30,998 | 21,23,547 | 20,99,617 | 20,03,253 | 424709.49 | 6,00,976 | 6,00,976 | 0.75 | 0.75 |
| 9 | Miscellaneous | 1,79,938 | 1,30,396 | 1,06,282 | 77,175 | 26079.30 | 23,153 | 26,079 | 0.70 | 0.70 |
| 10 | Crop Insurance | 30,090 | 30,427 | 24,485 | 26,128 | 6085.34 | 7,838 | 7,838 | 0.50 | 0.50 |
| | Total | 46,98,775 | 39,07,699 | 42,41,857 | 37,21,987 | 7,96,441 | 11,35,947 | 11,35,947 | | |

Note: The form is prepared as per prescribed IRDAI Solvency Regulations as amended from time to time.

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

FORM NL-26 - SOLVENCY MARGIN (TABLE IB)

STATEMENT OF ADMISSIBLE ASSETS AS AT DECEMBER 31, 2025

(All amounts in Rupees of Lakhs)

| (1) ITEM NO. | (2) DESCRIPTION | (3) AMOUNT |
|-------------------------------|--|-----------------------------|
| (A) | Policyholder's FUNDS | |
| | Available assets(as per Form IRDAI-GI-TA) | 6540159 |
| | Deduct: | |
| (B) | Current Liabilities as per BS | 5674478 |
| (C) | Provisions as per BS | 0 |
| (D) | Other Liabilities | 614775 |
| (E) | Excess in Policyholder's funds (A)-(B)-(C)-(D) | 250906 |
| (F) | Shareholder's FUNDS | |
| | Available Assets | 2471961 |
| | Deduct: | |
| (G) | Other Liabilities | 643473 |
| (H) | Excess in Shareholder's funds (F-G) | 1828487 |
| (I) | Total ASM (E+H) | 2079393 |
| (J) | Total RSM | 1150947 |
| (K) | SOLVENCY RATIO (Total ASM/ Total RSM) | 1.81 |

Note: The form is prepared as per prescribed IRDAI Solvency Regulations as amended from time to

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

FORM NL-27 Product Information

As on 31.12.2025

Products Information

List below the products and/or add-ons introduced during the period 1st April 2025 to 31st December 2025

Note: -

(a) Defined as Fire, Marine Cargo, Marine Hull, Motor OD, Motor TP, Health, Personal Accident, Travel Insurance, Workmen's Compensation/ Employer's Liability, Public/ Product Liability, Engineering ,Crop Insurance and Other

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2024 CIN: L 66000 MH 1919 GOI 000526

FORM NL- BOARD OF DIRECTORS & KEY MANAGEMENT PERSONS

As at 31st December 2025

Board of Directors and Key Management Persons

| Sl. No. | Name of person | Designation | Role /Category | Details of change in the period, if any |
|-------------------|----------------------------|--------------------------------|----------------|---|
| BOARD OF DIRECTOR | | | | |
| 1 | Mrs Girija Subramanian | Chairman cum Managing Director | | Appointed as CMD w.e.f 19th June 2024 |
| 2 | Mr. Francis Titus | Executive Director | | Superannuated as Executive Director w.e.f. 31st October 2024 |
| 3 | Ms. Smita Srivastava | Executive Director | | Superannuated as Executive Director w.e.f. 31st December 2025 |
| 4 | Ms. Kasturi Sengupta | Executive Director | | Appointed as Executive Director w.e.f. 24th March 2025 |
| 5 | Mr. Surender Kumar Agarwal | Independent Director | | Ceased to be Independent Director w.e.f. 20th December 2024 |
| 6 | Mr. Ratan Kumar Das | Independent Director | | Ceased to be Independent Director w.e.f. 20th December 2024 |
| 7 | Ms. Akani Devi | Independent Woman Director | | |
| 8 | Mr. Parshant Kumar Goyal | Government Nominee Director | | Appointed as Government Nominee Director w.e.f 16th August 2024 |
| 9 | Mr. Nidhu Saxena | Independent Director | | Appointed as Independent Director w.e.f. 19th September 2024 |
| 10 | Ms. Shwetha Rao B | Government Nominee Director | | Appointed as Government Nominee Director w.e.f 19th August 2025 |

Key Management Persons

| | | | | |
|----|---------------------------|--|--|--|
| 1 | Mrs Girija Subramanian | Chairman cum Managing Director | Chairman cum Managing Director | Appointed as CMD w.e.f 19th June 2024 |
| 2 | Mr. Francis Titus | Executive Director | Chief Financial Officer | Ceased to be the Chief Financial Officer w.e.f 16th May, 2024; Ceased to be Executive Director w.e.f. 31st Oct 2024 |
| 3 | Ms. Smita Srivastava | Executive Director | | Superannuated as Executive Director w.e.f. 31st December 2025 |
| 4 | Ms. Kasturi Sengupta | Executive Director | | Appointed as Executive Director w.e.f. 24th March 2025 |
| 5 | Mr C S Ayyappan | General Manager | Chief Risk Officer | Ceased to be General Manager and Chief Risk Officer w.e.f. 21st March 2025 |
| 6 | Mrs Sushama Anupam | General Manager | Chief Marketing Officer | Ceased to be the Chief Marketing Officer w.e.f 19th May, 2025 and General Manager w.e.f 31st July 2025 |
| 7 | Mrs Mukta Sharma | General Manager | Chief Underwriting Officer | Superannuated to be General Manager and Chief Underwriting Officer w.e.f. 30th April, 2025 |
| 8 | Mrs Sreedevi Nair | General Manager | Chief Underwriting Officer | Ceased to be General Manager and Chief Underwriting Officer w.e.f. 21st March 2025 |
| 9 | Mrs Lavanya Mundayur | General Manager | Chief Underwriting Officer | Ceased to be Chief Underwriting Officer w.e.f. 30th October 2024; Ceased to be General Manager w.e.f. 19th December 2024 |
| 10 | Mrs Chandra Iyer | General Manager | | Appointed as General Manager w.e.f. 29th April, 2024 |
| 11 | Mr. K. V. Raman | General Manager | Chief Risk Officer | Appointed as General Manager w.e.f. 31st January 2025 ; Appointed as Chief Risk Officer w.e.f. 21st March 2025 |
| 12 | Ms. Jayashree Nair | General Manager | Chief Compliance Officer | Appointed as General Manager & Chief Compliance Officer w.e.f 19th May, 2025 |
| 13 | Mr. K. Ramesh | General Manager | | Appointed as General Manager w.e.f 15th May, 2025 |
| 14 | Ms. Mary Abrahram | General Manager | | Appointed as General Manager w.e.f 15th May, 2025 |
| 15 | Mr. Prashant Kumar Biswas | General Manager | Chief Marketing Officer | Appointed as General Manager w.e.f 15th May, 2025 and Chief Marketing Officer w.e.f 19th May, 2025 |
| 16 | Ms. Rema Devi Vettuvot | General Manager | Chief Underwriting Officer | Appointed as General Manager w.e.f 15th May, 2025 and Chief Underwriting Officer w.e.f 19th May, 2025 |
| 17 | Ms. Jayasree S | General Manager | | Appointed as General Manager w.e.f 15th May, 2025 |
| 18 | Mr. Sadayappa Dinakaran | General Manager | | Appointed as General Manager w.e.f 15th May, 2025 |
| 19 | Mr Sharad S Ramnarayanan | Appointed Actuary | | |
| 20 | Mr Pooran Kumar Tulsiani | Deputy General Manager | Chief Investment Officer | Appointed as Chief Investment Officer w.e.f. 17th May, 2024 |
| 21 | Mr Vimal Kumar Jain | Deputy General Manager | Chief Financial Officer | Appointed as Chief Financial Officer w.e.f. 17th May, 2024 |
| 22 | Mrs Jyoti Rawat | Company Secretary & Chief Compliance Officer | | Ceased as Company Secretary and Chief Compliance Officer w.e.f 20th May, 2025 |
| 23 | Mr. Abhishek Pagaria | Chief Manager | Company Secretary | Appointed as Company Secretary w.e.f 20th May, 2025 |
| 24 | Mrs Prabha Vijaykumar | Chief Manager | Head of Internal Audit & Compliance Officer fo | Ceased to be Head of Internal Audit & Compliance Officer for AML Guidelines w.e.f. 30.10.2024 |
| 25 | Mr. Santosh Vasant Chavan | Chief Manager | Head of Internal Audit & Compliance Officer fo | Appointed as Head of Internal Audit & Compliance Officer for AML Guidelines w.e.f. 01.11.2024 |

(a) "Key Management Person" as defined by Companies Act/IRDAI

b) In case of directors, designation to include "Independent Director / Non-executive Director / Executive Director / Managing Director/Chairman"

The New India Assurance Co. Ltd.

Registration No.190 and Date of Registration with the IRDA-01.04.2020 CIN: L 66000 MH 1919 GOI 000526

FORM NL-44-MOTOR TP OBLIGATIONS (QUARTERLY RETURNS)

As on 31.12.2025

In Lakhs

| | | |
|---|----------|--|
| Gross Direct Premium Income during the immediate preceding FY (Rs, In Crs.) | 41,992.2 | |
| Gross Direct Motor Third Party Insurance Business Premium during immediate preceding FY (Rs, In Crs.) | 6652.26 | |
| Obligation of the Insurer to be met in a financial year | | |
| Statement Period : Quarter ending | Dec-25 | |

| Items | (Amount in Rs. Lakhs) | |
|--|-----------------------|-------------------|
| | For the Quarter | Up to the Quarter |
| Gross Direct Motor Third Party Insurance Business | 1,75,936.01 | 4,63,665.38 |
| Premium in respect of liability only policies (L) | 27,080.49 | 71,568.09 |
| Gross Direct Motor Third Party Insurance Business | 1,75,936.01 | 4,63,665.38 |
| Premium in respect of package policies (P) | 1,48,855.52 | 3,92,097.29 |
| Total Gross Direct Motor Third Party Insurance | 1,75,936.01 | 4,63,665.38 |
| Business Premium (L+P) | 1,75,936.01 | 4,63,665.38 |
| Total Gross Direct Motor Own damage Insurance Business Premium | 1,11,950.23 | 2,79,073.26 |
| Total Gross Direct Premium Income | 10,59,689.33 | 32,22,900.86 |