

NI-21-RELATED PARTY TRANSACTIONS SCHEDULE

For The Year Ended 30th September, 2025

Name of the Insurer: Valueattics Reinsurance Company

Registration No.168 and Date of Registration with the IRDAI March 13, 2025

(Amount in Rs. Lakhs)		
	For the period ended September 30th, 2025	For the period ended September 30th, 2024
<b>Cash Flows from the operating activities:</b>		
Premium received from policyholders, including advance receipts	5,638	-
Other receipts	3	-
Payments to the re-insurers, net of commissions and claims	(2,812)	-
Payments to co-insurers, net of claims recovery	-	-
Payments of claims	(47)	-
Payments of commission and brokerage	(937)	-
Payments of other operating expenses	(666)	(1)
Preliminary and pre-operative expenses	-	-
Deposits, advances and staff loans	(78)	-
Income taxes paid (Net)	-	-
Good & Service tax paid	314	(0)
Other payments	-	-
Cash flows before extraordinary items	1,415	(1)
Cash flow from extraordinary operations	(0)	(0)
<b>Net cash flow from operating activities</b>	<b>1,415</b>	<b>(1)</b>
<b>Cash flows from investing activities:</b>		
Purchase of fixed assets	(51)	-
Proceeds from sale of fixed assets	-	-
Purchases of investments	(11,003)	-
Loans disbursed	-	-
Sales of investments	7,687	-
Repayments received	-	-
Rents/Interests/ Dividends received	879	-
Investments in money market instruments and in liquid mutual funds (Net)	86	-
Expenses related to investments	-	-
<b>Net cash flow from investing activities</b>	<b>(2,402)</b>	<b>-</b>
<b>Cash flows from financing activities:</b>		
Proceeds from issuance of share capital	-	-
Proceeds from borrowing	-	-
Repayments of borrowing	-	-
Interest/dividends paid	-	(0)
<b>Net cash flow from financing activities</b>	<b>-</b>	<b>(0)</b>
Effect of foreign exchange rates on cash and cash equivalents, net		
<b>Net increase in cash and cash equivalents:</b>	<b>(987)</b>	<b>(1)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>1063</b>	<b>4</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>76</b>	<b>3</b>