

FORM NL-3-B-BS**Name of the Insurer: Valueattics Reinsurance Company****Registration No.168 and Date of Registration with the IRDAI March 13, 2025****BALANCE SHEET AS AT September 30, 2025****(Amount in Rs. Lakhs)**

Particulars	Schedule Ref. Form No.	As at 30.09.2025	As At 30.09.2024
SOURCES OF FUNDS			
SHARE CAPITAL	5 & 5A	21,000	70
SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
RESERVES AND SURPLUS	6	(793)	(65)
FAIR VALUE CHANGE ACCOUNT			
-Shareholders' Funds		(2)	-
-Policyholders' Funds		-	-
BORROWINGS	7	-	-
TOTAL		20,205	5
APPLICATION OF FUNDS			
INVESTMENTS-Shareholders	8	17,624	-
INVESTMENTS-Policyholders	8A	4,905	
LOANS	9		
FIXED ASSETS	10	46	
DEFERRED TAX ASSET (Net)			
CURRENT ASSETS			
Cash and Bank Balances	11	76	3
Advances and Other Assets	12	8,622	2
Sub-Total (A)		8,698	5
DEFERRED TAX LIABILITY (Net)			
CURRENT LIABILITIES	13	7,424	-
PROVISIONS	14	3,644	-
Sub-Total (B)		11,068	-
NET CURRENT ASSETS (C) = (A - B)		(2,370)	5
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	15	-	-
DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT		-	-
TOTAL		20,205	5

CONTINGENT LIABILITIES

Particulars	As at 30.09.2025	As At 30.09.2024
1. Partly paid-up investments		
2. Claims, other than against policies, not acknowledged as debts by the company		
3. Underwriting commitments outstanding (in respect of shares and securities)		
4. Guarantees given by or on behalf of the Company		
5. Statutory demands/ liabilities in dispute, not provided for		
6. Reinsurance obligations to the extent not provided for in accounts		
7. Others (to be specified)		
(a). _____		
(b). _____		
TOTAL		