

**Valueattics Reinsurance Ltd.**  
**Registration No.168, dated March 13, 2025**  
**NL-18 - Provisions schedule**  
**As at March 31, 2026**



**(Amount in Rs. Lakhs)**

|   | <b>Particulars</b>                                                | <b>As at<br/>31.03.2026</b> | <b>As At 31.03.2025</b> |
|---|-------------------------------------------------------------------|-----------------------------|-------------------------|
| 1 | Reserve for Unexpired Risk                                        | 5,700                       | -                       |
| 2 | Reserve for Premium Deficiency                                    | -                           | -                       |
| 3 | For taxation (less advance tax paid and taxes deducted at source) | 1                           | -                       |
| 4 | For Employee Benefits                                             |                             |                         |
|   | Gratuity                                                          | 48                          | 1                       |
|   | Leave encashment                                                  | 19                          | 1                       |
| 5 | Others (to be specified)                                          | 4                           | -                       |
|   | (a) Rent equalisation reserve                                     |                             |                         |
|   | (b) _____                                                         |                             |                         |
|   | <b>TOTAL</b>                                                      | <b>5,772</b>                | <b>2</b>                |