

Valueattics Reinsurance Ltd.

IRDAI Registration No.168, dated March 13, 2025

BALANCE SHEET AS AT March 31, 2026**(Amount in Rs. Lakhs)**

Particulars	Schedule Ref. Form No.	As at 31.03.2026	As At 31.03.2025
SOURCES OF FUNDS			
SHARE CAPITAL	8 & 9	31,000	21,000
SHARE APPLICATION MONEY PENDING ALLOTMENT			
RESERVES AND SURPLUS	10	(2,721)	(262)
FAIR VALUE CHANGE ACCOUNT			
-Shareholders' Funds		(132)	3
-Policyholders' Funds		(5)	-
BORROWINGS	11	-	-
TOTAL		28,142	20,741
APPLICATION OF FUNDS			
INVESTMENTS-Shareholders	12	24,558	19,823
INVESTMENTS-Policyholders	12A	8,984	-
LOANS	13	-	-
FIXED ASSETS	14	61	-
DEFERRED TAX ASSET (Net)		-	-
CURRENT ASSETS			
Cash and Bank Balances	15	202	1,063
Advances and Other Assets	16	8,200	397
Sub-Total (A)		8,402	1,460
DEFERRED TAX LIABILITY (Net)			
CURRENT LIABILITIES	17	8,091	540
PROVISIONS	18	5,772	2
Sub-Total (B)		13,863	542
NET CURRENT ASSETS (C) = (A - B)		(5,461)	918
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	19	-	-
DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT			
TOTAL		28,142	20,741

CONTINGENT LIABILITIES

Particulars	As at 31.03.2026	As At 31.03.2025
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)	-	-
TOTAL	-	-