भारतीय बीमा विनियामक और विकास प्राधिकरण
INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY OF INDIA

Circular

IRDAI/F&I/CIR/MISC/92/7/2026 8th July, 2026

To,
All Insurers and Reinsurers

Re: Formats for publishing financial results as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations, 2015)

1. SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 11th July, 2023 (Updated 30th January, 2026) provides the formats for publishing financial results by listed companies. The said Circular mandated listed Insurers to follow the formats as prescribed by IRDAI.

2. With the adoption of Ind AS by Insurers, except those who were granted forbearance for the financial year 2026-27 for Ind AS implementation, the ongoing formats submitted by listed Insurers to Stock Exchanges required changes. Accordingly, formats for publishing Unaudited/Audited quarterly financial results by listed Insurers to Stock Exchanges for all Life Insurers, General Insurers, Health Insurers and Reinsurers have been updated.

3. The following formats are applicable for all listed Life Insurers, General Insurers, Health Insurers and Reinsurers who are required to prepare their financial statements under Ind AS:

   (a) Quarterly financial results shall be presented in the format prescribed in **Annexure I**
   (b) Reporting of Segment-wise Revenue, Results and Capital Employed along with the Quarterly results shall be presented in the format prescribed in **Annexure II**
   (c) Limited review reports shall be given by auditors in the format prescribed in **Annexure III**
   (d) In case of audited financial reports, the audit report shall be given by the auditors in the format given in **Annexure IV**
   (e) The financial results published in the newspapers in terms of Regulation 47(1)(b) of LODR Regulations 2015 shall be in the format prescribed in **Annexure V**

4. It may be noted that the listed Insurers, who were granted forbearance for the financial year 2026-27 for Ind AS implementation and are required to prepare their financial statements under Schedule II of Insurance Regulatory and Development Authority of India (Actuarial, Finance and Investment Functions of Insurers) Regulations, 2024 shall continue publishing financial results as per the existing circulars given below:

   (a) Circular no. IRDA/F&I/REG/CIR/208/10/2016 dt. 25th October, 2016
   (b) Circular no. IRDA/F&A/CIR/LFTD/027/01/2017 dt. 30th January, 2017

5. This circular is issued with the limited purpose of enabling listed Insurers and Reinsurers to meet the disclosure requirements of SEBI under LODR Regulations, 2015. These requirements do not in any manner, modify the disclosure requirements or the manner of preparation of financial statements as required under the Insurance Act, 1938, IRDA Act,1999 and the Regulations framed thereunder.

Sd/-
Member (F & I)