

National Stock Exchange of India

Circular

Department: Listing	
Circular Ref. No.: NSE/CML/2026/21	Date: October 14, 2026

To,
All Insurers and Reinsurers

Subject: Update in the formats for publishing financial results as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Filing of Financial Results in XBRL Mode by all Insurers and Reinsurers

This is in reference to the IRDAI Circular IRDAI/F&I/CIR/MISC/92/7/2026 dated July 08, 2026, read with IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026 as maybe amended from time to time and SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026. Kindly note that the 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 revised.

In this regard, we wish to inform you that the excel utility for submission of **Integrated Filing Financials-Insurance IND AS** as per the revised format is made available on NEAPS portal on the below path:

Compliance > Common XBRL Upload > Integrated Filing > Integrated Filing Financial > Result Type - Insurance IND AS

Further, 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 dated October 25, 2016
- (b) Circular no. IRDA/F&A/CIR/LFTD/027/01/2017 dated January 30, 2017

In case of any queries, concerning the captioned subject, you may contact the respective team members on the contact details available in the NEAPS platform at path NEAPS > Help > Contact Us > Listing Compliance or send an email to listingfr@nse.co.in

Yours faithfully,

For National Stock Exchange of India Limited

Mandar Walavalkar
Vice President-Listing