



NOTICE

Notice No.	20261014-25
Notice Date	14 Oct 2026
Category	Circulars Listed Companies
Segment	Equity
Department	Listing Compliance-Monitoring
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
Attachments	BSEcircular

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 may be 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. Please 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 issuers can download excel utility of **Integrated Filing Financials-Insurance IND AS**, as per the said revised format, from the BSE Listing Centre and can upload the same on the below path:

BSE listing centre path for downloading XBRL excel utility:

Listing Centre Menu button > Listing compliance > XBRL > XBRL > Excel utility > Integrated Filing (Finance)_Insurance Companies Ind AS

BSE listing centre path for submitting XML file:

Listing Centre Menu button > Listing compliance > XBRL > E-filing > Integrated Financial Result > Integrated Financial Result 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 the 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 BSE Listing Centre at path bseindia.com > Contact Us or send an email to bse.xbri@bseindia.com.

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