Amounts in lakhs

Financial Information for the Q1 of FY 2026-27, as specified under Schedule - IIA of the IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026.

Special Purpose Balance Sheet

Go Digit General Insurance Limited
Registration No :158
Date of Registration with IRDAI - September 20, 2017

Particulars	Schedule	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Assets			
Cash and cash equivalents	1	18,552	21,915
Investments	2	24,48,838	23,41,847
Loans	3	-	-
Other Financial Assets	4	95,317	87,716
Investment property	5	-	-
Insurance contract assets	6a	-	-
Reinsurance contract assets	6b	2,88,763	2,68,070
Property, Plant and Equipment	7	33,714	34,137
Goodwill	8	-	-
Other Intangible Assets	9	57	79
Current tax assets		1,973	1,182
Deferred tax assets		-	-
Other assets	10	24,910	15,860
Assets classified as held for sale		-	-
Total Assets		**29,12,124**	**27,70,806**
Liabilities			
Insurance contract liabilities	6a	17,41,188	16,60,947
Reinsurance contract liabilities	6b	-	-
Investment contract liabilities	6c	-	-
Borrowings	11	35,000	35,000
Other Financial liabilities	12	1,71,295	1,69,251
Current tax liabilities		-	-
Deferred tax liabilities		1,15,792	99,667
Other liabilities	13	27,586	41,666
Provisions	14	3,002	3,333
Total Liabilities (A)		**20,93,863**	**20,09,864**
Equity			
Equity			
Share Capital		92,460	92,450
Assigned Capital		-	-
Other Financial Instruments classified as Equity		-	-
Other Equity		7,25,801	6,68,492
Total Equity (B)		**8,18,261**	**7,60,942**
Total Liabilities & Equity (C) = (A) + (B)		**29,12,124**	**27,70,806**

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No. 003990S/S200018
BANGALORE

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

Go Digit General Insurance Ltd.

Schedules to financial information form an integral part of Special Purpose Financial information.

As per our report of even date attached

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm Registration Number
003990S / S200018

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No.
003990S/S200018
BANGALORE

Seethalakshmi
Partner
Membership No. 208545
Place: Bengaluru, India
Date: July 23, 2026

For Kirtane and Pandit LLP
Chartered Accountants
Firm Registration Number
105215W / W100057

KIRTANE & PANDIT LLP
FRN
105215W/
W100057
Chartered Accountants

Suhrud Lele
Partner
Membership No. 121162
Place: Bengaluru, India
Date: July 23, 2026

For and on behalf of the Board

Kamesh Goyal
Chairman
DIN - 01816985
Place :- Bengaluru, India
Date: July 23, 2026

Jasleen Kohli
Managing Director and
Chief Executive Officer
DIN - 07634112
Place :- Bengaluru, India
Date: July 23, 2026

Go Digit General Insurance Ltd.

Ravi Khetan
Chief Financial Officer
Place :- Bengaluru, India
Date: July 23, 2026

Amounts in lakhs

Financial Information for the Q1 of FY 2026-27, as specified under Schedule - IIA of the IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026

Special PurposeStatement of Changes In Equity (June 30, 2026)
Go Digit General Insurance Limited
Registration No :158
Date of Registration with IRDAI - September 20, 2017

As at June 30, 2026

A. Equity

Particulars	Balance at the beginning of the period		Changes during the period		Balance at the end of the period	
	No of shares	Amount	No of shares	Amount	No of shares	Amount
Share Capital	92,44,99,031	92,450	1,04,047	10	92,46,03,078	92,460
Authorised share capital	1,00,00,00,000	1,00,000	-	-	1,00,00,00,000	1,00,000
Assigned Capital	-	-	-	-	-	-
Other Financial Instruments classified as Equity	-	-	-	-	-	-

B. Other Equity

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt Instruments through Other Comprehensive Income	Insurance Finance Reserve	Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of foreign operation	Others	Total
			Capital Reserve	Securities Premium Account	Retained Earnings	Other Reserves (ESOP Reserve)								
Balance at the beginning of the period	-	-	-	3,41,464	3,13,298	5,444	9,396	(1,110)	-	-	-	-	-	6,68,492
Changes in accounting policy or prior period errors/ Adoption of Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax impact due to change in Accounting Policy/ Adoption of Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	37,247	-	-	-	-	-	-	-	-	37,247
Other Comprehensive Income for the period	-	-	-	-	(101)	-	26,604	(7,263)	-	-	-	-	-	19,240
Total Comprehensive Income for the period	-	-	-	-	**37,146**	-	**26,604**	**(7,263)**	-	-	-	-	-	**56,487**
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Retained Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other changes: Movement In Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax on Revaluation Reserves movement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shares issued during the period	-	-	-		-	-	-	-	-	-	-	-	-	-
Share issue expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Addition during the period	-	-	-	90	-	732	-	-	-	-	-	-	-	822
Transfer to Securities Premium for ESOPs exercised	-	-	-	28	-	(28)	-	-	-	-	-	-	-	-
Balance at the end of the period	-	-	-	**3,41,582**	**3,50,444**	**6,148**	**36,000**	**(8,373)**	-	-	-	-	-	**7,25,601**

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No. 003990S/S200018
BANGALORE

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

Go Digit General Insurance Ltd.

Amounts in lakhs

Special Purpose Statement of Changes in Equity (March 31, 2026)

Go Digit General Insurance Limited

Registration No :158

Date of Registration with IRDAI - September 20, 2017

As at March 31, 2026

A. Equity

Particulars	Balance at the beginning of the year		Changes during the year		Balance at the end of the year	
	No of shares	Amount	No of shares	Amount	No of shares	Amount
Share Capital	92,30,25,934	92,303	14,73,097	147	92,44,99,031	92,450
Authorised share capital	1,00,00,00,000	1,00,000	-	-	1,00,00,00,000	1,00,000
Assigned Capital	-	-	-	-	-	-
Other Financial Instruments classified as Equity	-	-	-	-	-	-

B. Other Equity

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus: Capital Reserve	Reserves and Surplus: Securities Premium Account	Reserves and Surplus: Retained Earnings	Reserves and Surplus: Other Reserves (ESOP Reserve)	Debt Instruments through Other Comprehensive Income	Insurance Finance Reserve	Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of foreign operation	Others	Total
Balance at the beginning of the year	-	-	-	3,40,697	2,34,946	3,248	46,372	(7,621)	-	-	-	-	-	6,17,642
Changes in accounting policy or prior period errors/ Adoption of Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax impact due to change in Accounting Policy/ Adoption of Ind AS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	77,808	-	-	-	-	-	-	-	-	77,808
Other Comprehensive Income for the year	-	-	-	-	544	-	(36,976)	6,511	-	-	-	-	-	(29,921)
Total Comprehensive Income for the year	-	-	-	-	**78,352**	-	**(36,976)**	**6,511**	-	-	-	-	-	**47,887**
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Retained Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other changes: Movement in Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax on Revaluation Reserves movement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shares issued during the year	-	-	-	455	-	-	-	-	-	-	-	-	-	455
Share issue expenses	-	-	-	(4)	-	-	-	-	-	-	-	-	-	(4)
Addition during the year	-	-	-	-	-	2,512	-	-	-	-	-	-	-	2,512
Transfer to Securities Premium for ESOPs exercised	-	-	-	316	-	(316)	-	-	-	-	-	-	-	-
Balance at the end of the year	-	-	-	**3,41,464**	**3,13,298**	**5,444**	**9,396**	**(1,110)**	-	-	-	-	-	**6,68,492**

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No. 003990S/S200018
BANGALORE

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

Go Digit General Insurance Ltd.

As per our report of even date attached

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm Registration Number
003990S / S200018

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No.
003990S/S200018
BANGALORE

Seethalakshmi
Partner
Membership No. 208545
Place: Bengaluru, India
Date: July 23, 2026

For Kirtane and Pandit LLP
Chartered Accountants
Firm Registration Number
105215W / W100057

KIRTANE & PANDIT LLP
FRN
105215W/
W100057
Chartered Accountants

Suhrud Lele
Partner
Membership No. 121162
Place: Bengaluru, India
Date: July 23, 2026

For and on behalf of the Board

Kamesh Goyal
Chairman
DIN - 01816985
Place :- Bengaluru, India
Date: July 23, 2026

Jasleen Kohli
Managing Director and
Chief Executive Officer
DIN - 07634112
Place :- Bengaluru, India
Date: July 23, 2026

Go Digit General Insurance Ltd.

Ravi Khetan
Chief Financial Officer
Place :- Bengaluru, India
Date: July 23, 2026

Amounts in lakhs

Financial Information for the Q1 of FY 2026-27, as specified under Schedule - IIA of the IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026.

Special Purpose Statement of Profit and Loss of Go Digit General Insurance Limited for the period ended June 30, 2026

Particulars		Schedule	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)
Insurance Revenue		15	2,65,251	2,47,080
Insurance Service Expenses		16	(2,67,370)	(2,42,113)
Net (expenses)/income from reinsurance contracts			(6,309)	(9,151)
Insurance Service Result	(A)		**(8,428)**	**(4,184)**
Investment revenue on financial assets not measured at FVTPL		17	39,781	36,153
Other Investment revenue		18	20,773	13,228
Impairment loss on financial assets		19	-	-
Investment Income			**60,554**	**49,381**
Finance income/ expenses from insurance contracts (net)		20a	-	-
Finance income/ expenses from reinsurance contracts (net)		20b	-	-
Insurance Finance Income/Expenses			-	-
Movement in investment contract liabilities		6c	-	-
Net Finance Result	(B)		**60,554**	**49,381**
Revenue from investment management services		6c	-	-
Other income		21	194	206
Other expenses		16	(1,200)	(651)
Other finance costs		22	(1,346)	(1,365)
Other Revenue/expenses (net)	(C)		**(2,352)**	**(1,810)**
Profit /(Loss) before Exceptional Items	(D)=(A)+(B)+(C)		49,774	43,387
Exceptional Items			-	-
Profit / (Loss) before tax			**49,774**	**43,387**
Current tax			(2,872)	(2,233)
Deferred tax			(9,655)	(8,687)
Profit/ (Loss) from continuing operations			**37,247**	**32,467**
Profit/ (Loss) from discontinued operations			-	-
Tax expense of discontinued operations			-	-
Profit / (Loss) from discontinued operations (after tax)			-	-
Profit/(loss) for the period	(E)		**37,247**	**32,467**
Other Comprehensive Income				
1 (i) Items that will not be reclassified to profit or loss				
-Remeasurement of defined benefit plans			(135)	164
(ii) Income tax relating to items that will not be reclassified to profit or loss			34	(41)
Sub-total			**(101)**	**123**
2 (i) Items that will be reclassified to profit or loss				
-Net change in fair value reserve during the period for bonds at fair value through other comprehensive income			35,551	12,038
-Insurance Finance Income/(Expenses)			(9,706)	(9,642)
(ii) Income tax relating to items that will be reclassified to profit or loss			(6,505)	(603)
Sub-total			**19,340**	**1,793**
Total Other Comprehensive Income	(F)		**19,239**	**1,916**
Total Comprehensive Income	(D)=(E)+(F)		**56,486**	**34,383**
Transfer of profit				
Transfer to Retained earning			56,486	34,383
Non-distributable Retained Earnings			-	-
Earnings per Equity Share (for continuing operations)				
(1) Basic			4.03	3.52
(2) Diluted			4.01	3.50
Earnings per Equity Share (for discontinued operations)				
(1) Basic			-	-
(2) Diluted			-	-
Earnings per Equity Share for profit/(loss) of the period (for discontinued and continuing operations)				
(1) Basic			4.03	3.52
(2) Diluted			4.01	3.50

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Schedules to financial information form an integral part of Special Purpose Financial information.

As per our report of even date attached

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm Registration Number
003990S / S200018

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No.
003990S/S200018
BANGALORE

Seethalakshmi
Partner
Membership No. 208545
Place: Bengaluru, India
Date: July 23, 2026

For Kirtane and Pandit LLP
Chartered Accountants
Firm Registration Number
105215W / W100057

KIRTANE & PANDIT LLP
FRN
105215W/
W100057
Chartered Accountants

Suhrud Lele
Partner
Membership No. 121162
Place: Bengaluru, India
Date: July 23, 2026

For and on behalf of the Board

Kamesh Goyal
Chairman
DIN - 01816985
Place :- Bengaluru, India
Date: July 23, 2026

Jasleen Kohli
Managing Director and
Chief Executive Officer
DIN - 07634112
Place :- Bengaluru, India
Date: July 23, 2026

Go Digit General Insurance Ltd.

Ravi Khetan
Chief Financial Officer
Place :- Bengaluru, India
Date: July 23, 2026

Amounts in lakhs

Financial Information for the Q1 of FY 2026-27, as specified under Schedule - IIA of the IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026.

Special Purpose Receipts and Payments Account (Cash Flow statement)
for the period ended 30th June 2026

Go Digit General Insurance Limited
Registration No :158
Date of Registration with IRDAI - September 20, 2017

Particulars	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)
Cash Flows from the Operating Activities:		
Premium received from policyholders, including advance receipts	2,75,468	2,77,877
Payments to the re-insurers, net of commissions and claims	528	5,218
Payments to co-insurers, net of claims recovery	(1,411)	1,177
Payments of claims	(1,12,731)	(89,051)
Payments of commission and brokerage	(87,946)	(75,263)
Payments of other operating expenses	(21,043)	(28,032)
Deposits, advances and staff loans, net	(10,010)	265
Income taxes paid (Net)	(4,000)	909
Goods and services tax paid, net	(25,541)	(29,712)
Other payments	-	-
Cash flows before extraordinary items	13,314	63,388
Cash flow from extraordinary operations		-
Net cash flow from operating activities	**13,314**	**63,388**
Cash Flows from Investing Activities:	-	-
Purchase of fixed assets	(199)	(378)
Proceeds from sale of fixed assets	-	-
Purchase of investments	(2,09,231)	(1,37,592)
Loans disbursed		
Sale of investments	1,49,854	39,730
Repayments received	-	-
Rents / Interests / Dividends received	41,739	35,899
Investments in money market instruments and in liquid mutual funds (Net)	(4,444)	(4,936)
Expenses related to investments	(7)	(5)
Net cash flow from investing activities	**(22,288)**	**(67,282)**
Cash flows from financing activities:		
Proceeds from issuance of share capital	101	100
Proceeds from borrowings	-	-
Repayments of borrowings	-	-
Interest / dividends paid	(853)	(725)
Payment of Lease Liabilities	(1,077)	(906)
Net cash flow from financing activities	**(1,829)**	**(1,531)**
Effect of foreign exchange rates on cash and cash equivalents, net		
Net increase in cash and cash equivalents:	**(10,803)**	**(5,425)**
Cash and cash equivalents at the beginning of the period	**19,284**	21,444
Add:Deposits with original maturities of three months or less	10,071	2,500
Cash and cash equivalents at the end of the period	**18,552**	**18,519**

Schedules to financial information form an integral part of Special Purpose Financial information.

As per our report of even date attached

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm Registration Number
003990S / S200018

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No.
003990S/S200018
BANGALORE

Seethalakshmi
Partner
Membership No. 208545
Place: Bengaluru, India
Date: July 23, 2026

For Kirtane and Pandit LLP
Chartered Accountants
Firm Registration Number
105215W / W100057

KIRTANE & PANDIT LLP
FRN
105215W/
W100057
Chartered Accountants

Suhrud Lele
Partner
Membership No. 121162
Place: Bengaluru, India
Date: July 23, 2026

For and on behalf of the Board

Kamesh Goyal
Chairman
DIN - 01816985
Place :- Bengaluru, India
Date: July 23, 2026

Jasleen Kohli
Managing Director and
Chief Executive Officer
DIN - 07634112
Place :- Bengaluru, India
Date: July 23, 2026

Go Digit General Insurance Ltd.

Ravi Khetan
Chief Financial Officer
Place :- Bengaluru, India
Date: July 23, 2026

Amounts in lakhs

Financial Information for the Q1 of FY 2026-27, as specified under Schedule - IIA of the IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026.

Special Purpose Revenue Account of Go Digit General Insurance Limited for the period ended June 30, 2026				
Particulars		**Schedule**	**June 30, 2026 (Unaudited)**	**June 30, 2025 (Unaudited)**
			Policyholders	**Policyholders**
Insurance Revenue		15	2,65,251	2,47,080
Insurance Service Expenses		16	(2,67,370)	(2,42,113)
Net expenses/income from reinsurance contracts			(6,309)	(9,151)
Insurance Service Result	**(A)**		**(8,428)**	**(4,184)**
Investment revenue on financial assets not measured at FVTPL		17	35,114	31,338
Other Investment revenue		18	-	-
Impairment loss on financial assets		19	-	-
Investment Income			**35,114**	**31,338**
Finance income/ expenses from insurance contracts (net)		20a	-	-
Finance income/ expenses from reinsurance contracts (net)		20b	-	-
Insurance Finance Income/Expenses			-	-
Movement in investment contract liabilities			-	-
Net Finance Result	**(B)**		**35,114**	**31,338**
Revenue from investment management services		6c	-	
Other income		21	107	86
Other expenses		16	-	-
Other finance costs		22	-	-
Other Revenue/expenses (net)	**(C)**		**107**	**86**
Profit /(Loss) before Exceptional Items	**(D)=(A)+(B)+(C)**		26,793	27,240
Exceptional Items			-	-
Profit /(Loss) from Revenue A/c before tax	**(D)=(A)+(B)+(C)**		**26,793**	**27,240**
Current tax			-	-
Deferred tax			-	-
Profit /(Loss) from Revenue A/c after tax	**(E)**		**26,793**	**27,240**
Other Comprehensive Income				
1 (i) Items that will not be reclassified to profit or loss				
-Remeasurement of defined benefit plans			(135)	164
(ii) Income tax relating to items that will not be reclassified to profit or loss			-	-
Sub-total			**(135)**	**164**
2 (i) Items that will be reclassified to profit or loss				
-Net change in fair value reserve during the period for bonds at fair value through other comprehensive income			33,246	9,971
-Insurance Finance Income/(Expenses)			(9,706)	(9,642)
(ii) Income tax relating to items that will be reclassified to profit or loss			-	-
Sub-total			**23,540**	**329**
Total Other Comprehensive Income	**(F)**		**23,405**	**493**
Total Comprehensive Income	**(G)=(E)+(F)**		**50,198**	**27,733**
Tansfer of profit				
Transfer to Retained earning			50,198	27,733
Non-distributable Retained Earnings				

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Schedules to financial information form an integral part of Special Purpose Financial information.

As per our report of even date attached

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm Registration Number
003990S / S200018

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No.
003990S/S200018
BANGALORE

Seethalakshmi
Partner
Membership No. 208545
Place: Bengaluru, India
Date: July 23, 2026

For Kirtane and Pandit LLP
Chartered Accountants
Firm Registration Number
105215W / W100057

KIRTANE & PANDIT LLP
FRN
105215W/
W100057
Chartered Accountants

Suhrud Lele
Partner
Membership No. 121162
Place: Bengaluru, India
Date: July 23, 2026

For and on behalf of the Board

Kamesh Goyal
Chairman
DIN - 01816985
Place :- Bengaluru, India
Date: July 23, 2026

Jasleen Kohli
Managing Director and
Chief Executive Officer
DIN - 07634112
Place :- Bengaluru, India
Date: July 23, 2026

Go Digit General Insurance Ltd.

Ravi Khetan
Chief Financial Officer
Place :- Bengaluru, India
Date: July 23, 2026

Amounts in lakhs

Segmental Special Purpose Statement of Profit and Loss of Go Digit General Insurance Limited for the period ended June 30, 2026 (Unaudited)								
Particulars		**Schedule**	**Fire**	**Marine**	**Motor OD**	**Motor TP**	**Health**	**Personal Accident**
Insurance Revenue	(A)	15	23,958	2,292	64,163	104,353	38,156	14,115
Insurance Service Expenses	(B)	16	(18,286)	(1,732)	(79,711)	(102,235)	(38,219)	(12,395)
Net expenses/Income from reinsurance contracts	(C)		(3,702)	(177)	468	(1,740)	(818)	1,408
Insurance Service Result	(D)		**1,970**	**383**	**(15,080)**	**378**	**(881)**	**3,128**
Investment revenue on financial assets not measured at FVTPL		17	811	16	2,877	28,275	1,693	833
Other Investment revenue		18	-	-	-	-	-	-
Impairment loss on financial assets		19	-	-	-	-	-	-
Investment Income	(E)		**811**	**16**	**2,877**	**28,275**	**1,693**	**833**
Finance income/ expenses from insurance contracts (net)		20a	-	-	-	-	-	-
Finance income/ expenses from reinsurance contracts (net)		20b	-	-	-	-	-	-
Insurance Finance Income/Expenses	(F)		-	-	-	-	-	-
Movement in investment contract liabilities	(G)	6c	-	-	-	-	-	-
Net Finance Result	(H)		**811**	**16**	**2,877**	**28,275**	**1,693**	**833**
Revenue from investment management services		6c	-	-	-	-	-	-
Other income		21	10	1	26	42	15	6
Other expenses		16	-	-	-	-	-	-
Other finance costs		22	-	-	-	-	-	-
Other Revenue/expenses (net)	(I)		10	1	26	42	15	6
Profit /(Loss) before Exceptional Items	(J) =(D)+(H)+(I)		**2,791**	**400**	**(12,177)**	**28,695**	**827**	**3,967**
Exceptional Items	-		-	-	-	-	-	-
Profit / (Loss) before tax			**2,791**	**400**	**(12,177)**	**28,695**	**827**	**3,967**
Current tax			-	-	-	-	-	-
Deferred tax			-	-	-	-	-	-
Profit/ (Loss) from continuing operations			**2,791**	**400**	**(12,177)**	**28,695**	**827**	**3,967**
Profit/ (Loss) from discontinued operations			-	-	-	-	-	-
Tax expense of discontinued operations			-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)			-	-	-	-	-	-
Profit/(loss) for the period			**2,791**	**400**	**(12,177)**	**28,695**	**827**	**3,967**
Other Comprehensive Income								
1 (i) Items that will not be reclassified to profit or loss								
-Remeasurement of defined benefit plans			(3)	(0)	(33)	(59)	(24)	(12)
(ii) Income tax relating to items that will not be reclassified to profit or loss			-	-	-	-	-	-
Sub-total			**(3)**	**(0)**	**(33)**	**(59)**	**(24)**	**(12)**
2 (i) Items that will be reclassified to profit or loss								
-Net change in fair value reserve during the year for bonds at fair value through			769	15	2,723	26,771	1,603	788
-Insurance Finance Income/(Expenses)			(361)	2	(36)	(9,123)	(40)	(77)
(ii) Income tax relating to items that will be reclassified to profit or loss			-	-	-	-	-	-
Sub-total			**408**	**17**	**2,688**	**17,647**	**1,563**	**711**
Total Other Comprehensive Income			**405**	**17**	**2,655**	**17,588**	**1,539**	**700**
Total Comprehensive Income			**3,196**	**417**	**(9,522)**	**46,283**	**2,366**	**4,667**

PKF Sridhar & Santhanam LLP Firm Regn. No. 003990S/S200018 Bangalore

Kirtane & Pandit LLP FRN 105215W/W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Amounts In lakhs

Segmental Special Purpose Statement of Profit and Loss of Go Digit General I
for the period ended June 30, 2026 (Unaudited)

Particulars	Travel	Engineering	Aviation	Public/ Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Insurance Revenue	1,182	5,872	9	17	2,230	573	8,331	265,251
Insurance Service Expenses	(1,328)	(3,895)	(20)	(8)	(2,159)	(10)	(7,372)	(267,370)
Net expenses/income from reinsurance contracts	42	(1,640)	7	(6)	56	1	(208)	(6,309)
Insurance Service Result	**(104)**	**337**	**(4)**	**3**	**127**	**564**	**751**	**(8,428)**
Investment revenue on financial assets not measured at FVTPL	22	108	19	-	173	-	287	35,114
Other investment revenue	-	-	-	-	-	-	-	-
Impairment loss on financial assets	-	-	-	-	-	-	-	-
Investment Income	**22**	**108**	**19**	**-**	**173**	**-**	**287**	**35,114**
Finance income/ expenses from insurance contracts (net)	-	-	-	-	-	-	-	-
Finance income/ expenses from reinsurance contracts (net)	-	-	-	-	-	-	-	-
Insurance Finance Income/Expenses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Movement in investment contract liabilities	-	-	-	-	-	-	-	-
Net Finance Result	**22**	**108**	**19**	**-**	**173**	**-**	**287**	**35,114**
Revenue from investment management services	-	-	-	-	-	-	-	-
Other income	-	2	-	-	1	-	3	107
Other expenses	-	-	-	-	-	-	-	-
Other finance costs	-	-	-	-	-	-	-	-
Other Revenue/expenses (net)	-	2	-	-	1	-	3	107
Profit /(Loss) before Exceptional Items	**(82)**	**447**	**15**	**3**	**301**	**564**	**1,041**	**26,793**
Exceptional Items	-	-	-	-	-	-	-	-
Profit / (Loss) before tax	**(82)**	**447**	**15**	**3**	**301**	**564**	**1,041**	**26,793**
Current tax	-	-	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-	-	-
Profit/ (Loss) from continuing operations	**(82)**	**447**	**15**	**3**	**301**	**564**	**1,041**	**26,793**
Profit/ (Loss) from discontinued operations	-	-	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)	-	-	-	-	-	-	-	-
Profit/(loss) for the period	**(82)**	**447**	**15**	**3**	**301**	**564**	**1,041**	**26,793**
Other Comprehensive Income								
1 (i) Items that will not be reclassified to profit or loss								
-Remeasurement of defined benefit plans	(0)	(1)	(0)	(0)	(1)	(0)	(2)	(135)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
Sub-total	**(0)**	**(1)**	**(0)**	**(0)**	**(1)**	**(0)**	**(2)**	**(135)**
2 (i) Items that will be reclassified to profit or loss								
-Net change in fair value reserve during the year for bonds at fair value through	21	102	18	0	164	-	271	33,246
-Insurance Finance Income/(Expenses)	(2)	16	4	(0)	(7)	(35)	(48)	(9,706)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
Sub-total	**19**	**119**	**21**	**0**	**157**	**(35)**	**223**	**23,540**
Total Other Comprehensive Income	**19**	**118**	**21**	**0**	**156**	**(35)**	**222**	**23,405**
Total Comprehensive Income	**(63)**	**565**	**36**	**3**	**457**	**529**	**1,264**	**50,198**

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Segmental Special Purpose Statement of Profit and Loss of Go Digit General Insurance Limited
for the period ended June 30, 2025 (Unaudited)

Particulars		Schedule	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident
Insurance Revenue	(A)	15	24,495	1,982	56,072	93,098	41,251	10,193
Insurance Service Expenses	(B)	16	(18,931)	(1,901)	(68,730)	(89,298)	(41,882)	(6,778)
Net expenses/income from reinsurance contracts	(C)		(3,196)	41	(243)	(1,270)	(1,154)	188
Insurance Service Result	(D)		2,368	122	(12,901)	2,530	(1,785)	3,603
Investment revenue on financial assets not measured at FVTPL		17	723	13	2,567	25,234	1,511	743
Other Investment revenue		18	-	-	-	-	-	-
Impairment loss on financial assets		19	-	-	-	-	-	-
Investment Income	(E)		723	13	2,567	25,234	1,511	743
Finance income/ expenses from insurance contracts (net)		20a	-	-	-	-	-	-
Finance income/ expenses from reinsurance contracts (net)		20b	-	-	-	-	-	-
Insurance Finance Income/Expenses	(F)		-	-	-	-	-	-
Movement in investment contract liabilities	(G)	6c	-	-	-	-	-	-
Net Finance Result	(H)		723	13	2,567	25,234	1,511	743
Revenue from investment management services		6c	-	-	-	-	-	-
Other income		21	8	1	19	32	14	4
Other expenses		16	-	-	-	-	-	-
Other finance costs		22	-	-	-	-	-	-
Other Revenue/expenses (net)	(I)		8	1	19	32	14	4
Profit /(Loss) before Exceptional Items	(J) =(D)+(H)+(I)		3,099	136	(10,315)	27,796	(260)	4,350
Exceptional Items			-	-	-	-	-	-
Profit / (Loss) before tax			3,099	136	(10,315)	27,796	(260)	4,350
Current tax			-	-	-	-	-	-
Deferred tax			-	-	-	-	-	-
Profit/ (Loss) from continuing operations			3,099	136	(10,315)	27,796	(260)	4,350
Profit/ (Loss) from discontinued operations			-	-	-	-	-	-
Tax expense of discontinued operations			-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)			-	-	-	-	-	-
Profit/(loss) for the period			3,099	136	(10,315)	27,796	(260)	4,350
Other Comprehensive Income								
1 (i) Items that will not be reclassified to profit or loss								
-Remeasurement of defined benefit plans			4	-	39	71	29	14
(ii) Income tax relating to items that will not be reclassified to profit or loss			-	-	-	-	-	-
Sub-total			4	-	39	71	29	14
2 (i) Items that will be reclassified to profit or loss								
-Net change in fair value reserve during the year for bonds at fair value through other comprehensive income			231	5	817	8,029	481	236
-Insurance Finance Income/(Expenses)			2	(5)	(78)	(8,759)	(226)	(372)
(ii) Income tax relating to items that will be reclassified to profit or loss			-	-	-	-	-	-
Sub-total			233	(1)	739	(730)	255	(136)
Total Other Comprehensive Income			237	(1)	778	(659)	284	(122)
Total Comprehensive Income			3,336	135	(9,537)	27,137	24	4,228

PKF Sridhar & Santhanam LLP Firm Regn. No. Bangalore

Kirtane & Pandit LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Segmental Special Purpose Statement of Profit and Loss of Go Digit General I
for the period ended June 30, 2025 (Unaudited)

Particulars	Travel	Engineering	Aviation	Public/ Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Insurance Revenue	1,002	4,609	600	40	1,920	4,580	7,238	247,080
Insurance Service Expenses	(1,006)	(3,629)	(763)	(52)	(1,877)	(4,657)	(2,609)	(242,113)
Net expenses/income from reinsurance contracts	(15)	(846)	108	439	(12)	(0)	(3,191)	(9,151)
Insurance Service Result	**(19)**	**134**	**(55)**	**427**	**31**	**(77)**	**1,438**	**(4,184)**
Investment revenue on financial assets not measured at FVTPL	20	96	17	-	155	-	259	31,338
Other Investment revenue	-	-	-	-	-	-	-	-
Impairment loss on financial assets	-	-	-	-	-	-	-	-
Investment Income	**20**	**96**	**17**	**-**	**155**	**-**	**259**	**31,338**
Finance income/ expenses from insurance contracts (net)	-	-	-	-	-	-	-	-
Finance income/ expenses from reinsurance contracts (net)	-	-	-	-	-	-	-	-
Insurance Finance Income/Expenses	-	-	-	-	-	-	-	-
Movement in investment contract liabilities	-	-	-	-	-	-	-	-
Net Finance Result	**20**	**96**	**17**	**-**	**155**	**-**	**259**	**31,338**
Revenue from investment management services	-	-	-	-	-	-	-	-
Other income	-	2	-	-	1	2	3	86
Other expenses	-	-	-	-	-	-	-	-
Other finance costs	-	-	-	-	-	-	-	-
Other Revenue/expenses (net)	-	2	-	-	1	2	3	86
Profit /(Loss) before Exceptional Items	**1**	**232**	**(38)**	**427**	**187**	**(75)**	**1,700**	**27,240**
Exceptional Items	-	-	-	-	-	-	-	-
Profit / (Loss) before tax	**1**	**232**	**(38)**	**427**	**187**	**(75)**	**1,700**	**27,240**
Current tax	-	-	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-	-	-
Profit/ (Loss) from continuing operations	**1**	**232**	**(38)**	**427**	**187**	**(75)**	**1,700**	**27,240**
Profit/ (Loss) from discontinued operations								
Tax expense of discontinued operations	-	-	-	-	-	-	-	-
Profit / (Loss) from discontinued operations (after tax)	-	-	-	-	-	-	-	-
Profit/(loss) for the period	**1**	**232**	**(38)**	**427**	**187**	**(75)**	**1,700**	**27,240**
Other Comprehensive Income								
1 (i) Items that will not be reclassified to profit or loss								
-Remeasurement of defined benefit plans	1	1	-	-	2	-	4	164
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-	-
Sub-total	**1**	**1**	**-**	**-**	**2**	**-**	**4**	**164**
2 (i) Items that will be reclassified to profit or loss								
-Net change in fair value reserve during the year for bonds at fair value through other comprehensive income	6	31	5	0	49	-	81	9,971
-Insurance Finance Income/(Expenses)	(1)	8	2	(0)	6	(104)	(114)	(9,642)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
Sub-total	**5**	**39**	**7**	**(0)**	**55**	**(104)**	**(33)**	**329**
Total Other Comprehensive Income	**6**	**40**	**7**	**(0)**	**57**	**(104)**	**(30)**	**493**
Total Comprehensive Income	**7**	**272**	**(31)**	**427**	**244**	**(179)**	**1,670**	**27,733**

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Go Digit General Insurance Limited
Notes to the special purpose financial information
For the period ended June 30, 2026 (Unaudited) with comparative information as applicable

1 CORPORATE INFORMATION

Go Digit General Insurance Limited ("the Company") was incorporated on 07 December 2016 under the Companies Act, 2013 and is a subsidiary of Go Digit Infoworks Services Private Limited . The Company received certificate of registration from Insurance Regulatory and Development Authority of India (IRDAI) on 20 September 2017 to undertake General Insurance business with registration number 158 and subsequently commenced operations in October 2017. The Company's registered office is situated at 1st to 6th Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar, Pune – 411005,Maharashtra,India.

2 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICY INFORMATION

2.1 Basis of preparation of financial information

These special purpose financial information are prepared on the basis of "Insurance Regulatory and Development Authority of India (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026 " notified on 30th March,2026, comprising the special purpose Balance Sheet as at June 30, 2026, the special purpose Statement of Changes in Equity, the special purpose Statement of Profit and Loss for the period then ended, the special purpose Statement of Receipts and Payments Account (Cash Flow statement) ,Special Purpose Revenue Account, and other explanatory notes (collectively referred to as the "Special Purpose Financial Information"), have been prepared after incorporating adjustments to address differences in Generally Accepted Accounting Principles (GAAP) between the Company's general purpose financial statements and the Indian Accouting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, as amended, and the applicable provisions of the Insurance Act, 1938, the Insurance Regulatory and Development Authority of India Act, 1999, and regulations and directions issued thereunder.

It is further noted that these financial information do not constitute a complete set of financial information and have been prepared for a special purpose.

The financial information are presented in INR lakhs except when otherwise indicated.

The Company's unaudited general purpose financial information for the year ended June 30, 2026 have been prepared and presented on a going concern basis in accordance with Generally Accepted Accounting Principles followed in India under the historical cost convention, unless otherwise specifically stated, on an accrual basis and in accordance with the applicable provisions of the Insurance Regulatory and Development Authority Of India (Actuarial, Finance and Investment Functions of Insurers) Regulations, 2024 (the "IRDAI Actuarial & Allied Functions Regulations 2024") read with Master Circular issued their under (Actuarial & Allied Functions, 2024)', the Insurance Act, 1938 (the "Insurance Act"), the Insurance Regulatory and Development Authority Act, 1999 (the "IRDAI Act"), circulars / notifications issued by IRDAI from time to time, the Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 (the "Companies Act"), to the extent applicable and the relevant provisions of the Companies Act and orders / directions prescribed by the IRDAI in this behalf and current practices prevailing within the insurance industry in India, to the extent applicable to the financial information.

These special purpose financials will be Financial Information for the Q1 of FY 2026-27, and preapred on the basis of notification as specified under Schedule - IIA of the IRDAI (Actuarial, Finance and Investment Functions of Insurers), (Amendment) Regulations, 2026.

Critical accounting estimates and judgements- The preparation of the Company's financial information requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable.

2.2 Discount rates – Cash flows are discounted using risk-free yield curves, adjusted to reflect the characteristics of the cash flows and the liquidity of the insurance contracts and reinsurance contract assets held. The company determines the yield curves using commercially available rates and illiquidity premiums. The tables below set out the primary yield curves that were used to discount the cash flows of insurance contracts and reinsurance contract assets held.

Duration	30/Jun/26	31/Mar/26
0-1 years	6.03%	6.35%
1-2 years	6.31%	6.59%
2-3 years	6.49%	6.77%
3-4 years	6.64%	6.91%
4-5 years	6.77%	7.05%
5-6 years	6.85%	7.20%
6-7 years	6.93%	7.31%
7-8 years	7.02%	7.40%
8-9 years	7.10%	7.48%
9-10 years	7.17%	7.57%
10-11 years	7.25%	7.66%
11-12 years	7.33%	7.74%
12-13 years	7.40%	7.81%
13-14 years	7.46%	7.88%
14-15 years	7.53%	7.94%
15-16 years	7.53%	7.94%
16-17 years	7.53%	7.94%
17-18 years	7.53%	7.94%

2.3 These special purpose financial information should be read in conjunction with the Company's annual financial statements for the year ended 31 March 2026. They include selected explanatory notes and do not contain all the information and disclosures required for a complete set of financial information. The accounting policies applied in the preparation of these special purpose financial information are consistent with those adopted in the annual financial statements for the year ended 31 March 2026 other than those disclosed above.

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedules to Balance Sheet

Schedule 1: Cash and Cash equivalents

Particulars	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Cash (including cheques and drafts)	1,421	1,656
Bank balances in deposits and current accounts	17,131	20,259
Total Cash and Cash equivalents	**18,552**	**21,915**
Cash and Cash equivalents		
- In India	18,552	21,915
- Outside India	-	-
Total	**18,552**	**21,915**

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP
BANGALORE

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 2: Investments (June 30, 2026) (Unaudited)

Particulars	Policyholders								Investments backing Unclaimed Amounts	Shareholders	Total
	Backing Insurance Contracts				Backing Investment Contracts						
	Direct Participating		Other than Direct Participating	Total	Linked	Non-linked	Investment contracts with Discretionary Participation Features	Total			
	Linked Business	Others									
Part I											
In India											
(1) Government securities	-	-	836,678	836,678	-	-	-	-	-	30,470	867,148
(2) Debt securities	-	-	1,098,570	1,098,570	-	-	-	-	-	202,926	1,301,496
(3) Equity instruments	-	-	-	-	-	-	-	-	-	216,551	216,551
(4) Mutual funds	-	-	20,690	20,690	-	-	-	-	3,135	-	23,825
(5) Subsidiaries, associates and joint ventures				-						-	-
(6) Others - Alternative Investment Funds	-	-	-	-	-	-	-	-	-	17,566	17,566
(6) Others - REITs & INVITs										21,217	21,217
(6) Others - Preference Shares										1,035	1,035
Total (A)	-	-	**1,955,938**	**1,955,938**	-	-	-	-	**3,135**	**489,765**	**2,448,838**
Outside India											
(1) Government securities	-	-	-	-	-	-	-	-	-	-	-
(2) Debt securities	-	-	-	-	-	-	-	-			
(3) Equity instruments	-	-	-	-	-	-	-	-	-	-	-
(4) Mutual funds	-	-	-	-	-	-	-	-	-	-	-
(5) Subsidiaries, associates and joint ventures	-	-	-	-	-	-	-	-			-
(6) Others (to be specified)	-	-	-	-	-	-	-	-			
Total (B)	-	-	-	-	-	-	-	-	-		
Total Investments (Part I) (C)= (A)+(B)	-	-	**1,955,938**	**1,955,938**	-	-	-	-	**3,135**	**489,765**	**2,448,838**
Part II: Basis of Measurement	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
(1) At Amortised Cost (Gross)	-	-	-	-	-	-	-	-	-	-	
Less: Impairment Loss	-	-	-	-	-	-	-	-	-	-	-
Net Amortised Cost	-	-	-	-	-	-	-	-	-		
(2) At Fair Value Through Other Comprehensive Income-Debt	-	-	1,935,248	1,935,248	-	-	-	-	-	233,396	2,168,644
(3) At Fair Value Through Other Comprehensive Income - Equity	-	-	-	-	-	-	-	-	-		-
(4) Designated at Fair Value through Profit or Loss	-	-	-	-	-	-	-	-			
(5) At Fair Value Through Profit or Loss	-	-	20,690	20,690	-	-	-	-	3,135	256,369	280,194
(6) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	
Less: Impairment Loss	-	-	-	-	-	-	-	-	-	-	-
Others (Net)	-	-	-	-	-	-	-	-			
Total (Part II)	-	-	**1,955,938**	**1,955,938**	-	-	-	-	**3,135**	**489,765**	**2,448,838**
Part III: Interest Accrued included in above											
(1) At Amortised Cost	-	-	-	-	-	-	-	-	-	-	-
(2) At Fair Value Through Other Comprehensive Income	-	-	48,591	48,591	-	-	-	-	-	9,092	57,683
(3) Designated at Fair Value through Profit or Loss	-	-	-	-	-	-	-	-	-		
(4) At Fair Value Through Profit or Loss	-	-	-	-	-	-	-	-	-	-	-
(5) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	
Total (Part III)	-	-	**48,591**	**48,591**	-	-	-	-	-	**9,092**	**57,683**

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

Go Digit General Insurance Ltd.

Schedule 2: Investments (March 31, 2026) (Audited)

Particulars	Policyholders									Shareholders	Total
	Backing Insurance Contracts				Backing Investment Contracts				Investments backing Unclaimed Amounts		
	Direct Participating		Other than Direct Participating	Total	Linked	Non-linked	Investment contracts with Discretionary Participation Features	Total			
	Linked Business	Others									
Part I											
In India											
(1) Government securities	-	-	746,617	746,617	-	-	-	-	-	33,113	779,730
(2) Debt securities	-	-	1,124,029	1,124,029	-	-	-	-	-	214,404	1,338,433
(3) Equity instruments	-	-	-	-	-	-	-	-		171,114	171,114
(4) Mutual funds	-	-	17,849	17,849	-	-	-	-	3,078	-	20,927
(5) Subsidiaries, associates and joint ventures				-						-	-
(6) Others - Alternative Investment Funds	-	-	-	-	-	-	-	-	-	13,120	13,120
(6) Others - REITs & INVITs										17,498	17,498
(6) Others - Preference Shares										1,025	1,025
Total (A)	-	-	1,888,495	1,888,495	-	-	-	-	3,078	450,274	2,341,847
Outside India											
(1) Government securities	-	-	-	-	-	-	-	-	-	-	-
(2) Debt securities	-	-	-	-	-	-	-	-	-	-	-
(3) Equity instruments	-	-	-	-	-	-	-	-	-	-	-
(4) Mutual funds	-	-	-	-	-	-	-	-	-	-	-
(5) Subsidiaries, associates and joint ventures	-	-	-	-	-	-	-	-	-	-	-
(6) Others (to be specified)			-	-				-	-		
Total Investments (Part I) (C)= (A)+(B)	-	-	1,888,495	1,888,495	-	-	-	-	3,078	450,274	2,341,847
Part II: Basis of Measurement	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
(1) At Amortised Cost (Gross)	-	-	7,505	7,505	-	-	-	-	-	-	7,505
Less: Impairment Loss	-	-	-	-	-	-	-	-	-	-	-
Net Amortised Cost	-	-	-	-	-	-	-	-	-	-	-
(4) Designated at Fair Value through Profit or Loss	-	-	-	-	-	-	-	-	-	-	-
(5) At Fair Value Through Profit or Loss	-	-	17,849	17,849	-	-	-	-	3,078	202,757	223,684
(6) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-
Others (Net)	-	-	-	-	-	-	-	-	-	-	-
Total (Part II)	-	-	1,888,495	1,888,495	-	-	-	-	3,078	450,274	2,341,847
Part III: Interest Accrued included in above											
(1) At Amortised Cost	-	-	5	5	-	-	-	-	-	-	5
(2) At Fair Value Through Other Comprehensive Income	-	-	51,138	51,138	-	-	-	-	-	9,409	60,547
(3) Designated at Fair Value through Profit or Loss	-	-	-	-	-	-	-	-	-	-	-
(4) At Fair Value Through Profit or Loss	-	-	-	-	-	-	-	-	-	-	-
(5) Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-
Total (Part III)	-	-	51,143	51,143	-	-	-	-	-	9,409	60,552

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 3: Loans

Particulars	June 30, 2026(Unaudited)						March 31, 2026(Audited)					
	Amortised cost	At Fair Value				Total	Amortised cost	At Fair Value				Total
		Through Other Comprehensive Income	Designated at Fair Value Through Profit or Loss	Through Profit or Loss	Sub- Total			Through Other Comprehensive Income	Designated at Fair Value Through Profit or Loss	Through Profit or Loss	Sub- Total	
SECURITY WISE CLASSIFICATION												
Secured (A)												
a) On mortgage of property	-	-	-	-	-	-	-	-	-	-	-	-
i) In India	-	-	-	-	-	-	-	-	-	-	-	-
ii) Outside India	-	-	-	-	-	-	-	-	-	-	-	-
b) On Shares, Bonds, Government Securities, etc.	-	-	-	-	-	-	-	-	-	-	-	-
Unsecured (B)												
Gross (C)=(A)+(B)	-	-	-	-	-	-	-	-	-	-	-	-
Less : Impairment loss (D)	-	-	-	-	-	-	-	-	-	-	-	-
Net ('E)	-	-	-	-	-	-	-	-	-	-	-	-
BORROWER-WISE CLASSIFICATION												
In India												
(a) Central and State Governments	-	-	-	-	-	-	-	-	-	-	-	-
(b) Banks and Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-
(c) Subsidiaries, Associates and Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-
Gross (F)												
Less : Impairment loss (G)	-	-	-	-	-	-	-	-	-	-	-	-
Net Loans (H)	-	-	-	-	-	-	-	-	-	-	-	-
Outside India												
(a) Central and State Governments	-	-	-	-	-	-	-	-	-	-	-	-
(b) Banks and Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-
(c) Subsidiaries, Associates and Joint Ventures	-	-	-	-	-	-	-	-	-	-	-	-
Gross (I)	-	-	-	-	-	-	-	-	-	-	-	-
Less: Impairment Loss (J)	-	-	-	-	-	-	-	-	-	-	-	-
Net Loans (K)	-	-	-	-	-	-	-	-	-	-	-	-
Total Net Loans (H) + (K)	-	-	-	-	-	-	-	-	-	-	-	-

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 4: Other Financial Assets

Particulars	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Derivatives	-	-
Dividends Receivable	606	-
Rent Receivables	-	-
Application money for investments	-	-
Due from insurers(under co-insurance arrangements) (1)	86,314	70,142
Due from Insurance agents, Insurance Intermediaries	2,938	3,339
Less: Expected credit losses	(1,304)	(1,130)
Net Amount	**87,948**	**72,351**
Outstanding Premium	602	1,294
Dues from related parties	307	351
Employees receivables	413	74
Refundable deposits	5,440	3,360
Unsettled investment contracts receivable (2)	1	10,286
Total	**95,317**	**87,716**

Note 1) The above balance includes reinsurance receivables. Further, it includes balance from Valueattics Reinsurance Limited of Rs. 42.63 Cr.

Note 2)Unsettled investment contracts receivable represent amounts receivable in respect of investment contracts that have been recognised as financial assets as at the reporting date in accordance with Ind AS 109, although settlement has not yet occurred.

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 5: Investment Property

Particulars	Policyholders (I)		Shareholders (II)		Total(III) = (I) + (II)	
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
LAND						
At the beginning of the period	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-
Fair Value changes	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-
At the end of the period	-	-	-	-	-	-
Accumulated impairment as at the beginning of the period	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Impairment/(reversal of impairment)	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-
Accumulated impairment as at the end of period	-	-	-	-	-	-
Net carrying amount of Land as at the end of the period (A)	-	-	-	-	-	-
BUILDINGS						
At the beginning of the period	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-
Fair Value changes	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-
At the end of the period	-	-	-	-	-	-
Accumulated depreciation and impairment as at the beginning of the period	-	-	-	-	-	-
Depreciation for the period	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Impairment/(reversal of impairment)	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-
Accumulated depreciation and impairment as at the end of period	-	-	-	-	-	-
Net carrying amount of Buildings as at the end of the period (B)	-	-	-	-	-	-
Investment Property under construction (C)	-	-	-	-	-	-
TOTAL (D = (A) + (B) + (C)	-	-	-	-	-	-

FRN 105215W/ W100057

Amounts in lakhs

Schedule 6: Insurance Contracts Assets/Liabilities - Summary

Particulars	June 30, 2026(Unaudited)		March 31, 2026(Audited)	
	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	1,741,188	-	1,660,947
	-	-	-	-
Re-Insurance Contracts	288,763	-	268,070	-
	-	-	-	-

June 30, 2026(Unaudited)

Particulars	Fire		Marine		Motor OD		Motor TP	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	181,104	-	8,748	-	121,396	-	1,178,092
Re-Insurance Contracts	139,417	-	7,545	-	9,093	-	46,087	-

Particulars	Health		Personal Accident		Travel		Engineering		Aviation	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	81,989	-	55,498	-	1,667	-	28,814	-	1,096
Re-Insurance Contracts	10,523	-	16,225	-	512	-	22,631	-	371	-

Particulars	Public/ Product Liability		Workmen Compensation		Crop Insurance		Other Misc	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	77	-	8,661	-	25,556	-	48,499
Re-Insurance Contracts	62	-	632	-	193	-	35,473	-

March 31, 2026(Audited)

Particulars	Fire		Marine		Motor OD		Motor TP	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	160,488	-	6,519	-	125,236	-	1,124,694
Re-Insurance Contracts	124,550	-	5,508	-	10,085	-	44,703	-

Particulars	Health		Personal Accident		Travel		Engineering		Aviation	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	95,796	-	41,247	-	1,260	-	24,560	-	1,761
Re-Insurance Contracts	14,582	-	16,046	-	296	-	19,447	-	597	-

Particulars	Public/ Product Liability		Workmen Compensation		Crop Insurance		Other Misc	
	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities	Assets	Liabilities
Insurance Contracts	-	80	-	7,986	-	27,612	-	43,709
Re-Insurance Contracts	63	-	351	-	193	-	31,650	-

PKF Sridhar & Santhanam LLP Bangalore

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 7: Property, plant and equipment

Particulars	Land			Buildings			Equipment		Furniture and Fittings	
	Freehold	Owner Occupied property backing insurance contract	Right to Use under a lease	Freehold	Owner Occupied property backing insurance contract	Right to Use under a lease	Owned	Right to Use under a lease	Owned	Right to Use under a lease
Current Period (June 30, 2026) (Unaudited)										
At cost or fair value at the beginning of the period	-	-	-	12,211	-	26,148	1,595	-	744	-
Additions	-	-	-	-	-	657	148	-	41	-
Revaluation adjustment, if any	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	(316)	(17)	-	(9)	-
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-
At cost or fair value at the end of the period	-	-	-	**12,211**	-	**26,490**	**1,726**	-	**776**	-
Accumulated depreciation and impairment as at the beginning of the period	-	-	-	1,033	-	7,620	1,167	-	292	-
Depreciation for the period	-	-	-	56	-	853	55	-	19	-
Disposals	-	-	-	-	-	(195)	(17)	-	(4)	-
Impairment/(reversal) of impairment	-	-	-	-	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation and impairment as at the end of period	-	-	-	**1,090**	-	**8,277**	**1,205**	-	**306**	-
Net carrying amount as at the end of the period (A)	-	-	-	11,121	-	18,212	524	-	470	-
Capital Work in Progress including advances for capital assets (B)	-	-	-	-	-	-	-	-	-	-
Total (C) = (A) + (B)	-	-	-	-	-	-	-	-	-	-
Previous Year (March 31, 2026) (Audited)										
At cost or fair value at the beginning of the year	-	-	-	12,211	-	24,984	1,450	-	683	-
Additions	-	-	-	-	-	2,140	155	-	66	-
Revaluation adjustment, if any	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	(976)	(10)	-	(5)	-
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-
At cost or fair value at the end of the year	-	-	-	**12,211**	-	**26,148**	**1,595**	-	**744**	-
Accumulated depreciation and impairment as at the beginning of the year	-	-	-	800	-	5,181	949	-	228	-
Depreciation for the year	-	-	-	233	-	3,242	228	-	68	-
Disposals	-	-	-	-	-	(803)	(10)	-	(4)	-
Impairment/(reversal) of impairment	-	-	-	-	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation and impairment as at the end of year	-	-	-	**1,033**	-	**7,620**	**1,167**	-	**292**	-
Net carrying amount as at the end of the year (A)	-	-	-	11,178	-	18,528	428	-	452	-
Capital Work in Progress including advances for capital assets (B)	-	-	-	-	-	-	-	-	-	-
Total (C) = (A) + (B)	-	-	-	-	-	-	-	-	-	-

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/W100057

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 7: Property, plant and equipment

Particulars	Vehicles		Others (Computers)		Others (Leasehold improvements)		Others (Freehold Improvements)		Total			
	Owned	Right to Use under a lease	Owned	Right to Use under a lease	Owned	Right to Use under a lease	Owned	Right to Use under a lease	Freehold /Owned	Right to Use under a lease	Owner Occupied property backing Insurance contract	Total
Current Period (June 30, 2026) (Unaudited)												
At cost or fair value at the beginning of the period	40	-	5,525	-	1,761	-	1,106	-	23,002	26,148	-	49,150
Additions	44	-	12	-	193	-	46	-	485	657	-	1,142
Revaluation adjustment, if any	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	(26)	(316)	-	(342)
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-	-	-
At cost or fair value at the end of the period	84	-	5,537	-	1,973	-	1,153	-	23,461	26,490	-	49,950
Accumulated depreciation and impairment as at the beginning of the period	8	-	3,800	-	809	-	621	-	7,729	7,620	-	15,349
Depreciation for the period	2	-	266	-	66	-	41	-	505	853	-	1,358
Disposals	-	-	-	-	-	-	-	-	(21)	(195)	-	(216)
Impairment/(reversal) of impairment	-	-	-	-	-	-	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation and impairment as at the end of period	10	-	4,066	-	875	-	662	-	8,213	8,277	-	16,491
Net carrying amount as at the end of the period (A)	74	-	1,471	-	1,098	-	491	-	15,248	18,212	-	33,461
Capital Work in Progress including advances for capital assets (B)	-	-	-	-	-	-	-	-	253	-	-	253
Total (C) = (A) + (B)	-	-	-	-	-	-	-	-	15,501	18,212	-	33,714
Previous Year (March 31, 2026) (Audited)												
At cost or fair value at the beginning of the year	40	-	4,964	-	1,693	-	1,078	-	22,119	24,984	-	47,103
Additions	-	-	1,015	-	139	-	28	-	1,403	2,140	-	3,543
Revaluation adjustment, if any	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	(454)	-	(51)	-	-	-	(520)	(976)	-	(1,496)
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-	-	-
At cost or fair value at the end of the year	40	-	5,525	-	1,781	-	1,106	-	23,002	26,148	-	49,150
Accumulated depreciation and impairment as at the beginning of the year	3	-	3,145	-	603	-	503	-	6,231	5,181	-	11,412
Depreciation for the year	5	-	1,108	-	241	-	118	-	2,001	3,242	-	5,243
Disposals	-	-	(453)	-	(35)	-	-	-	(502)	(803)	-	(1,305)
Impairment/(reversal) of impairment	-	-	-	-	-	-	-	-	-	-	-	-
Reclassification from/to held for sale	-	-	-	-	-	-	-	-	-	-	-	-
Other adjustments (please specify)	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation and impairment as at the end of year	8	-	3,800	-	809	-	621	-	7,730	7,620	-	15,350
Net carrying amount as at the end of the year (A)	32	-	1,725	-	972	-	485	-	15,272	18,528	-	33,800
Capital Work in Progress including advances for capital assets (B)	-	-	-	-	-	-	-	-	337	-	-	337
Total (C) = (A) + (B)	-	-	-	-	-	-	-	-	15,608	18,528	-	34,137

KIRTANE & PANDIT LLP
FRN 105215W/W100057
Chartered Accountants

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 8: Goodwill

Particulars	**June 30, 2026 (Unaudited)**	**March 31, 2026 (Audited)**
At cost, beginning of the period	-	-
Additions	-	-
Disposals	-	-
Total cost (A)	-	-
Accumulated impairment:	-	-
At beginning of the period	-	-
Additions	-	-
Disposals	-	-
Total impairment (B)	-	-
Net carrying amount (C) = (A)+ (B)	-	-

Amounts in lakhs

Schedule 9: Other Intangible Assets

Particulars	June 30, 2026(Unaudited)			March 31, 2026(Audited)		
	Software	Others	Total	Software	Others	Total
At cost at the beginning of the period	889	-	**889**	889	-	**889**
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At cost at the end of the period	**889**	-	**889**	**889**	-	**889**
Accumulated amortization and impairment at beginning of the period	810	-	**810**	718	-	**718**
Amortization for the period	22	-	**22**	92	-	**92**
Disposals		-	-		-	-
Impairment/(reversal) of impairment	-	-	-	-	-	-
Total amortization and impairment	**832**	-	**832**	**810**	-	**810**
Net carrying amount (A)	57	-	**57**	79	-	**79**
Intangible assets under development (B)	-	-	-	-	-	-
Total (C) = (A) + (B)	**57**	-	**57**	**79**	-	**79**

KIRTANE & PANDIT LLP FRN 105215W/W100057 Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 10: Other assets

Particulars	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Deposits with ceding companies	-	-
Prepayments	5,499	5,126
Stamps on Hand	-	-
Tax credits	14,051	7,155
Advances	4,890	3,160
Sundry debtors	1	8
Deferred Receivable	469	411
Total Other Assets	**24,910**	**15,860**

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No.
BANGALORE

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 11: Borrowings

Particulars	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Debentures/Bonds	35,000	35,000
Borrowings from Banks	-	-
Borrowings from Financial Institutions	-	-
Total	**35,000**	**35,000**

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 12: Other financial liabilities

Particulars	**June 30, 2026 (Unaudited)**	**March 31, 2026 (Audited)**
Derivatives	-	-
Insurance Agents and Insurance Intermediaries' Balances	32,033	35,530
Balances due to Other Insurers (under co-insurance arrangements) (1)	67,690	44,921
Deposits held on reinsurance ceded	19,979	17,054
Sundry Creditors	18,314	15,222
Unclaimed amounts	2,463	2,231
Payable to related parties	-	-
Employee benefits payable	197	247
Other Policyholder Dues	10,117	9,956
Security deposit taken	128	128
Unsettled investment contracts payable	-	23,476
Lease liability	20,374	20,486
Total	**171,295**	**169,251**

Note 1) The above balance includes reinsurance payables.

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No. 003990S/S200018
BANGALORE

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 13: Other liabilities

Particulars	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Premiums received in advance	-	-
Unallocated Premium	-	-
Proposal Deposit#	17,341	29,391
Rates and Taxes Payable	10,245	12,275
Deferred revenue	-	-
Total Other Liabilities	**27,586**	**41,666**

#Proposal Deposit includes amounts received from policyholders which are pending policy issuance.

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

Firm Regn. No.

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 14: Provisions

Particulars	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)
Provision for defined benefit plans	1,009	652
Provision for employee benefit	1,993	2,681
Total Provisions	**3,002**	**3,333**

Amounts in lakhs

Schedules to statement of profit and loss

Schedule 15: Insurance revenue

For the period ended June 30, 2026 (Unaudited)

Particulars	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident
Contracts not measured under the PAA						
Amounts relating to changes in liabilities for remaining coverage	-	-	-	-	-	-
i) CSM recognised for services provided	-	-	-	-	-	-
ii) Change in risk adjustment for non-financial risk	-	-	-	-	-	-
iii) Release of expected incurred claims and other insurance service expenses	-	-	-	-	-	-
Recovery of insurance acquisition cash flows	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
Contracts measured under the PAA						
Premium allocated for the period	23,958	2,292	64,163	104,353	38,156	14,115
Less: Acquisition costs	-	-	-	-	-	-
Sub-Total	23,958	2,292	64,163	104,353	38,156	14,115
Total Insurance revenue	23,958	2,292	64,163	104,353	38,156	14,115

Particulars	Travel	Engineering	Aviation	Public/ Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Contracts not measured under the PAA								
Amounts relating to changes in liabilities for remaining coverage	-	-	-	-	-	-	-	-
i) CSM recognised for services provided	-	-	-	-	-	-	-	-
ii) Change in risk adjustment for non-financial risk	-	-	-	-	-	-	-	-
iii) Release of expected incurred claims and other insurance service expenses	-	-	-	-	-	-	-	-
Recovery of insurance acquisition cash flows	-	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-	-
Contracts measured under the PAA								
Premium allocated for the period	1,182	5,872	9	17	2,230	573	8,331	265,251
Less: Acquisition costs	-	-	-	-	-	-	-	-
Sub-Total	1,182	5,872	9	17	2,230	573	8,331	265,251
Total insurance revenue	1,182	5,872	9	17	2,230	573	8,331	265,251

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP
Firm Regn. No. 003990S/S200018
BANGALORE

Go Digit General Insurance Ltd.

For the year ended June 30, 2025 (Unaudited)

Particulars	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident
Contracts not measured under the PAA						
Amounts relating to changes in liabilities for remaining coverage						
i) CSM recognised for services provided	-	-	-	-	-	-
ii) Change in risk adjustment for non-financial risk	-	-	-	-	-	-
iii) Release of expected incurred claims and other insurance service expenses	-	-	-	-	-	-
Recovery of insurance acquisition cash flows	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
Contracts measured under the PAA						
Premium allocated for the period	24,495	1,982	66,072	93,098	41,251	10,193
Less: Acquisition costs	-	-	-	-	-	-
Sub-Total	24,495	1,982	66,072	93,098	41,251	10,193
Total insurance revenue	24,495	1,982	66,072	93,098	41,251	10,193

Particulars	Travel	Engineering	Aviation	Public/Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Contracts not measured under the PAA								
Amounts relating to changes in liabilities for remaining coverage								
i) CSM recognised for services provided	-	-	-	-	-	-	-	-
ii) Change in risk adjustment for non-financial risk	-	-	-	-	-	-	-	-
iii) Release of expected incurred claims and other insurance service expenses	-	-	-	-	-	-	-	-
Recovery of insurance acquisition cash flows	-	-	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-	-	-
Contracts measured under the PAA								
Premium allocated for the period	1,002	4,609	600	40	1,920	4,580	7,235	2,47,080
Less: Acquisition costs	-	-	-	-	-	-	-	-
Sub-Total	1,002	4,609	600	40	1,920	4,580	7,235	2,47,080
Total insurance revenue	1,002	4,609	600	40	1,920	4,580	7,235	2,47,080

KIRTANE & PANDIT LLP ★ FRN 105215W/ W100057 ★ Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 ★ BANGALORE ★

Go Digit General Insurance Ltd. ★

Amounts in lakhs

Schedule 17: Investment revenue on financial assets not measured at FVTPL

Particulars		For the period ended June 30, 2026 (Unaudited)					
		Amortised Cost		Fair value through OCI		Total	
		Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders
a)	**Interest on**						
i.	Government Securities			14,416	563	14,416	563
ii.	Deposits with Banks/Financial Institutions	22	10			22	10
iii.	Debentures/ Bonds			20,614	4,110	20,614	4,110
iv.	Other Debt Securities						
	Sub-Total	22	10	35,030	4,673	35,052	4,683
b)	**Gains/losses arising from the derecognition of:**						
i.	Government Securities			14	(3)	14	(3)
ii.	Deposits with Banks/Financial Institutions			-	-	-	-
iii.	Debentures/ Bonds			48	(13)	48	(13)
iv.	Equity			-	-	-	-
v.	Derivatives			-	-	-	-
	Sub-Total	-	-	62	(16)	62	(16)
c)	Dividend Income					-	-
d)	Foreign exchange gain on Financial Assets	-					
	Total	22	10	35,092	4,657	35,114	4,667

Segment wise breakup for Policyholders share(For the period ended June 30, 2026)

Particulars		Fire		Marine		Motor OD		Motor TP		Health		Personal Accident	
		Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI
a)	**Interest on**												
i.	Government Securities	-	333	-	7	-	1,181	-	11,608	-	695	-	342
ii.	Deposits with Banks/Financial Institutions	0	-	0	-	2	-	18	-	1	-	1	-
iii.	Debentures/ Bonds	-	477	-	9	-	1,689	-	16,599	-	994	-	489
iv.	Other Debt Securities	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	810	-	16	2	2,870	18	28,207	1	1,689	1	831
b)	**Gains/losses arising from the derecognition of:**	-	-	-	-	-	-	-	-	-	-	-	-
i.	Government Securities	-	0	-	0	-	1	-	11	-	1	-	0
ii.	Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-
iii.	Debentures/ Bonds	-	1	-	0	-	4	-	39	-	2	-	1
iv.	Equity	-	-	-	-	-	-	-	-	-	-	-	-
v.	Derivatives	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	1	-	-	-	5	-	50	-	3	-	1
c)	Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-
d)	Foreign exchange gain on Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	811	-	16	2	2,875	18	28,257	1	1,692	1	832

Particulars		Travel		Engineering		Aviation		Public/ Product Liability		Workman Compensation		Crop Insurance		Other Miscellaneous	
		Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI
a)	**Interest on**														
i.	Government Securities	-	9	-	44	-	8	-	0	-	71	-	-	-	118
ii.	Deposits with Banks/Financial Institutions	0	-	0	-	0	-	0	-	0	-	-	-	0	-
iii.	Debentures/ Bonds	-	13	-	64	-	11	-	0	-	102	-	-	-	168
iv.	Other Debt Securities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	22	-	108	-	19	-	-	-	173	-	-	-	286
b)	**Gains/losses arising from the derecognition of:**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i.	Government Securities	-	0	-	0	-	0	-	0	-	0	-	-	-	0
ii.	Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iii.	Debentures/ Bonds	-	0	-	0	-	0	-	0	-	0	-	-	-	1
iv.	Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
v.	Derivatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c)	Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-	-	1
d)	Foreign exchange gain on Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	22	-	108	-	19	-	-	-	173	-	-	-	287

Note: Amounts disclosed as '0' represent values that are below the rounding off norms adopted by the Company.

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

Go Digit General Insurance Ltd.

	Particulars	For the period ended June 30, 2025 (Unaudited)					
		Amortised Cost		Fair value through OCI		Total	
		Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders
a)	**Interest on**						
i.	Government Securities			11,513	562	11,513	562
ii.	Deposits with Banks/Financial Institutions	-	11			-	11
iii.	Debentures/ Bonds			18,517	4,242	18,517	4,242
iv.	Other Debt Securities			320		320	
	Sub-Total	-	11	30,350	4,804	30,350	4,815
b)	**Gains/losses arising from the derecognition of:**						
i.	Government Securities			967	-	967	-
ii.	Deposits with Banks/Financial Institutions			-	-	-	-
iii.	Debentures/ Bonds			21	-	21	-
iv.	Equity			-	-	-	-
v.	Derivatives			-	-	-	-
vi.	Others (to be specified)			-	-	-	-
	Sub-Total	-	-	988	-	988	-
c)	Dividend Income					-	-
d)	Foreign exchange gain on Financial Assets					-	-
e)	Others (to be specified)					-	-
						-	-
	Total	-	11	31,338	4,804	31,338	4,815

Segment wise breakup for Policyholders share(For the period ended June 30, 2025)

	Particulars	Fire		Marine		Motor OD		Motor TP		Health		Personal Accident	
		Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI
a)	**Interest on**												
i.	Government Securities	-	268	-	5	-	943	-	9,270	-	555	-	273
ii.	Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-
iii.	Debentures/ Bonds	-	428	-	8	-	1,517	-	14,910	-	893	-	439
iv.	Other Debt Securities	-	7	-	0	-	26	-	258	-	15	-	8
	Sub-Total	-	701	-	13	-	2,486	-	24,438	-	1,463	-	720
b)	**Gains/losses arising from the derecognition of:**	-	-	-	-	-	-	-	-	-	-	-	-
i.	Government Securities	-	22	-	0	-	79	-	779	-	47	-	23
ii.	Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-
iii.	Debentures/ Bonds	-	0	-	0	-	2	-	17	-	1	-	0
iv.	Equity	-	-	-	-	-	-	-	-	-	-	-	-
v.	Derivatives	-	-	-	-	-	-	-	-	-	-	-	-
vi.	Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	22	-	-	-	81	-	796	-	48	-	23
c)	Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-
d)	Foreign exchange gain on Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-
e)	Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	723	-	13	-	2,567	-	25,234	-	1,511	-	743

	Particulars	Travel		Engineering		Aviation		Public/ Product Liability		Workmen Compensation		Crop Insurance		Other Miscellaneous	
		Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI	Amortised Cost	Fair value through OCI
a)	**Interest on**														
i.	Government Securities	-	7	-	35	-	8	-	-	-	57	-	-	-	96
ii.	Deposits with Banks/Financial Institutions	0	-	0	-	0	-	0	-	0	-	-	-	0	-
iii.	Debentures/ Bonds	-	12	-	57	-	10	-	0	-	91	-	-	-	151
iv.	Other Debt Securities	-	0	-	1	-	0	-	0	-	2	-	-	-	3
	Sub-Total	-	19	-	93	-	16	-	-	-	150	-	-	-	250
b)	**Gains/losses arising from the derecognition of:**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i.	Government Securities	-	1	-	3	-	1	-	0	-	5	-	-	-	8
ii.	Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iii.	Debentures/ Bonds	-	0	-	0	-	0	-	0	-	0	-	-	-	0
iv.	Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
v.	Derivatives	-	-	-	-	-	-	-	-	-	-	-	-	-	-
vi.	Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-Total	-	1	-	3	-	1	-	-	-	5	-	-	-	8
c)	Dividend Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	Foreign exchange gain on Financial Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e)	Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	20	-	96	-	17	-	-	-	155	-	-	-	258

Note: Amounts disclosed as '0' represent values that are below the rounding off norms adopted by the Company

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 18: Other Investment Revenue

Particulars		For the period ended June 30, 2026 (Unaudited)					
		At FVTPL		Designated as FVTPL		Total	
		Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders
a)	**Interest on**						
i.	Government Securities					-	-
ii.	Deposits with Banks/Financial Institutions					-	-
iii.	Debentures/ Bonds					-	-
iv.	Other Debt Securities					-	-
	Sub-Total	-	-	-	-	-	-
b)	**Gains/losses arising from the derecognition of:**						
i.	Government Securities					-	-
ii.	Deposits with Banks/Financial Institutions					-	-
iii.	Debentures/ Bonds					-	-
iv.	Other Debt Securities					-	-
v.	Equity		483			-	483
vi.	Mutual Funds					-	-
vii.	Derivatives					-	-
viii.	Investment Property					-	-
ix.	Owner Occupied Property backing insurance contracts with Direct Participating Features					-	-
x.	Others (to be specified) - AIF		33			-	33
	Sub-Total	-	515	-	-	-	515
c)	**Net Gain/(loss) on Fair Value changes***						
i.	Government Securities					-	-
ii.	Deposits with Banks/Financial Institutions					-	-
iii.	Debentures/ Bonds					-	-
iv.	Other Debt Securities					-	-
v.	Equity		17,342			-	17,342
vi.	Mutual Funds	341				341	-
vii.	Derivatives					-	-
viii.	Investment Property					-	-
ix.	Owner Occupied Property backing insurance contracts with Direct Participating Features					-	-
x.	Others - AIF		271			-	271
	Others - RIETs & INVITs		652				652
	Others - Preference Shares		10				10
	Sub-Total	**341**	**18,275**	-	-	**341**	**18,275**
d)	Dividend Income		1,209			-	1,209
e)	Rental Income from Investment Property					-	-
f)	Foreign exchange gain on Financial Assets					-	-
g)	Others - Interest on AIF		433			-	433
	Others - Dividend on Pref Shares						-
	Total	**341**	**20,432**	-	-	**341**	**20,432**

KIRTANE & PANDIT LLP
FRN 105215W/ W100057
Chartered Accountants

Go Digit General Insurance Ltd.

Particulars		For the period ended June 30, 2025 (Unaudited)					
		At FVTPL		Designated as FVTPL		Total	
		Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders
a)	**Interest on**						
i.	Government Securities					-	-
ii.	Deposits with Banks/Financial Institutions					-	-
iii.	Debentures/ Bonds					-	-
iv.	Other Debt Securities					-	-
	Sub-Total	-	-	-	-	-	-
b)	**Gains/losses arising from the derecognition of:**						
i.	Government Securities					-	-
ii.	Deposits with Banks/Financial Institutions					-	-
iii.	Debentures/ Bonds					-	-
iv.	Other Debt Securities					-	-
v.	Equity		23			-	23
vi.	Mutual Funds					-	-
vii.	Derivatives					-	-
viii.	Investment Property					-	-
ix.	Owner Occupied Property backing insurance contracts with Direct Participating Features					-	-
x.	Others (to be specified) - AIF		2			-	2
	Sub-Total	-	**25**	-	-	-	**25**
c)	**Net Gain/(loss) on Fair Value changes***						
i.	Government Securities					-	-
ii.	Deposits with Banks/Financial Institutions					-	-
iii.	Debentures/ Bonds					-	-
iv.	Other Debt Securities					-	-
v.	Equity		11,895			-	11,895
vi.	Mutual Funds		-			-	-
vii.	Derivatives					-	-
viii.	Investment Property					-	-
ix.	Owner Occupied Property backing insurance contracts with Direct Participating Features					-	-
x.	Others - AIF		99			-	99
	Others - RIETs & INVITs		359				359
	Others - Preference Shares		-				-
	Sub-Total	-	**12,354**	-	-	-	**12,354**
d)	Dividend Income		623			-	623
e)	Rental Income from Investment Property					-	-
f)	Foreign exchange gain on Financial Assets					-	-
g)	Others - Interest on AIF		227			-	227
	Others - Dividend on Pref Shares						-
	Total	-	**13,228**	-	-	-	**13,228**

Amounts in lakhs

Schedule 19: Impairment of financial assets

Particulars	For the period ended June 30, 2025 (Unaudited)							
	Amortised Cost		Fair value through OCI		Any other basis		Total	
	Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders
i). Government Securities	-	-	-	-	-	-	-	-
ii). Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-
iii). Debentures/ Bonds	-	-	-	-	-	-	-	-
iv). Other Debt Securities	-	-	-	-	-	-	-	-
Total Impairment on Financial Instruments	-	-	-	-	-	-	-	-

Particulars	For the period ended June 30, 2025 (Unaudited)							
					Any other basis		Total	
	Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders	Policyholders	Shareholders
i). Government Securities	-	-	-	-	-	-	-	-
ii). Deposits with Banks/Financial Institutions	-	-	-	-	-	-	-	-
iii). Debentures/ Bonds	-	-	-	-	-	-	-	-
iv). Other Debt Securities	-	-	-	-	-	-	-	-
vi). Others (to be specified)	-	-	-	-	-	-	-	-
Total Impairment on Financial Instruments	-	-	-	-	-	-	-	-

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. BANGALORE

Go Digit General Insurance Ltd.

Amounts In lakhs

Schedule 20 a: Finance Income/expenses from Insurance contracts

Particulars	For the period ended June 30, 2026 (Unaudited)													
	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident	Travel	Engineering	Aviation	Public/ Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Changes in fair value of underlying items of insurance contracts with direct participating features	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest accreted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of changes in interest rates and other financial assumptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of measuring changes in estimates at current rates and adjusting the CSM at rates on initial recognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total finance income/expenses from insurance contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Particulars	For the period ended June 30, 2025 (Unaudited)													
	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident	Travel	Engineering	Aviation	Public/ Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Changes in fair value of underlying items of insurance contracts with direct participating features	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest accreted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of changes in interest rates and other financial assumptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of measuring changes in estimates at current rates and adjusting the CSM at rates on initial recognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total finance income/expenses from insurance contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 20 b: Finance income/ expenses from reinsurance contracts

Particulars	For the period ended June 30, 2026 (Unaudited)													
	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident	Travel	Engineering	Aviation	Public/ Product Liability	Workmen Compensation	Crop Insurance	Other Misc	Total
Interest accreted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of changes in interest rates and other financial assumptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of measuring changes in estimates at current rates and adjusting the CSM at rates on initial recognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total finance income/expenses from reinsurance contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Particulars	For the period ended June 30, 2025 (Unaudited)													
	Fire	Marine	Motor OD	Motor TP	Health	Personal Accident	Travel	Engineering	Aviation	Public/ Product	Workmen Compensation	Crop Insurance	Other Misc	Total
Interest accreted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of changes in interest rates and other financial assumptions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Effect of measuring changes in estimates at current rates and adjusting the CSM at rates on initial recognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total finance income/expenses from reinsurance contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KIRTANE & PANDIT LLP ★ Chartered Accountants ★ FRN 105215W/ W100057

PKF SRIDHAR & SANTHANAM LLP Firm Regn. No. 003990S/S200018 BANGALORE

Go Digit General Insurance Ltd. ★

Amounts in lakhs

Schedule 21: Other Income

Particulars	For the period ended June 30, 2026 (Unaudited)		
	Policyholders	Shareholders	Total
Net gain/(loss) on ineffective portion of hedges	-	-	-
Net gain/(loss) on derecognition of property, plant and equipment	-	32	32
Net gain or loss on foreign currency transactions and translation (other than considered as finance cost)	-	-	-
Interest on financial asset measured at amortised cost	-	16	16
Other Income	107	39	145
Total Other Income	**107**	**87**	**194**

Particulars	For the period ended June 30, 2025 (Unaudited)		
	Policyholders	Shareholders	Total
Net gain/(loss) on ineffective portion of hedges		-	-
Net gain/(loss) on derecognition of property, plant and equipment	-	-	-
cost)	-	-	-
Interest on financial asset measured at amortised cost		35	35
Other Income	86	86	171
Total Other Income	**86**	**120**	**206**

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

Go Digit General Insurance Ltd.

Amounts in lakhs

Schedule 22: Finance cost

Particulars	For the period ended June 30, 2026 (Unaudited)		
	Policyholders	Shareholders	Total
Interest on financial liabilities measured at amortised cost	-	853	853
Dividend on redeemable preference shares treated as liability	-	-	-
Interest on Lease Liabilities	-	493	493
Investments custodian fees and other investments expenses	-	-	-
Total Finance Cost	**-**	**1,346**	**1,346**

Particulars	For the period ended June 30, 2025 (Unaudited)		
	Policyholders	Shareholders	Total
Interest on financial liabilities measured at amortised cost	-	853	853
Dividend on redeemable preference shares treated as liability	-	-	-
Interest on Lease Liabilities	-	512	512
Investments custodian fees and other investments expenses	-	-	-
Others (to be specified)			-
Total Finance Cost	**-**	**1,365**	**1,365**

Amounts in lakhs

Schedule 23: Maturity analysis: expected recognition of the CSM remaining at the end of the reporting period (As per para 109 of Ind AS 117)

Particulars	Amount of CSM expected to be recognised by projection year													
Description of the group of (re)insurance contracts	Previous Year Closing Balance	Current Year Closing Balance	Projection Year 1	Projection Year 2	Projection Year 3	Projection Year 4	Projection Year 5	Projection Year 6	Projection Year 7	Projection Year 8	Projection Year 9	Projection Year 10	Projection Year 10+	Total
Insurance contracts issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reinsurance contracts held	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CSM	-	-	-	-	-	-	-	-	-	-	-	-	-	-

As per our report of even date attached

For PKF Sridhar & Santhanam LLP
Chartered Accountants
Firm Registration Number
003990S / S200018

Seethalakshmi
Partner
Membership No. 208545
Place: Bengaluru, India
Date: July 23, 2026

For Kirtane and Pandit LLP
Chartered Accountants
Firm Registration Number
105215W / W100057

Suhrud Lele
Partner
Membership No. 121162
Place: Bengaluru, India
Date: July 23, 2026

For and on behalf of the Board

Kamesh Goyal
Chairman
DIN - 01816985
Place :- Bengaluru, India
Date: July 23, 2026

Jasleen Kohli
Managing Director and
Chief Executive Officer
DIN - 07634112
Place :- Bengaluru, India
Date: July 23, 2026

Ravi Khetan
Chief Financial Officer
Place :- Bengaluru, India
Date: July 23, 2026