PERIODIC DISCLOSURES
FORM NL-3-B-BS

Name of the Insurer: ICICI Lombard General Insurance Company Limited

Registration No. 115 dated August 03, 2001
CIN: L67200MH2000PLC129408

BALANCE SHEET AS AT JUNE 30, 2026

(₹ lakhs)

Particulars	Schedule Ref. Form No.	At June 30, 2026	At March 31, 2026	At June 30, 2025
SOURCES OF FUNDS				
Share Capital	NL-8	49,927	49,849	49,664
Share Application Money Pending Allotment		650	81	571
Reserves And Surplus	NL-10	1,649,898	1,634,742	1,432,722
Fair Value Change Account				
-Shareholders' Funds		968	(21,283)	35,445
-Policyholders' Funds		2,353	(56,164)	97,134
Borrowings	NL-11	-	-	-
TOTAL		**1,703,796**	**1,607,225**	**1,615,536**
APPLICATION OF FUNDS				
Investments-Shareholders	NL-12	1,517,224	1,492,870	1,430,434
Investments-Policyholders	NL-12A	4,540,716	4,349,257	4,114,901
Loans	NL-13	-	-	-
Fixed Assets	NL-14	85,223	83,899	82,114
Deferred Tax Asset (Net)		11,616	11,724	21,190
CURRENT ASSETS				
Cash and Bank Balances	NL-15	77,626	98,678	65,041
Advances and Other Assets	NL-16	1,677,554	1,574,666	1,488,304
Sub-Total (A)		**1,755,180**	**1,673,344**	**1,553,345**
Current Liabilities	NL-17	4,913,170	4,758,541	4,424,250
Provisions	NL-18	1,292,993	1,245,328	1,162,198
Sub-Total (B)		**6,206,163**	**6,003,869**	**5,586,448**
NET CURRENT ASSETS (C) = (A - B)		**(4,450,983)**	**(4,330,525)**	**(4,033,103)**
Miscellaneous Expenditure (to the extent not written off or adjusted)	NL-19	-	-	-
Debit Balance In Profit And Loss Account		-	-	-
TOTAL		**1,703,796**	**1,607,225**	**1,615,536**

CONTINGENT LIABILITIES

(₹ lakhs)

Particulars	At June 30, 2026	At March 31, 2026	At June 30, 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)	NA	NA	NA
4. Guarantees given by or on behalf of the Company		-	-
5.Statutory demands/ liabilities in dispute, not provided for (Note 1 ,2 & 4 below)*	486,102	486,443	521,168
6. Reinsurance obligations to the extent not provided for in accounts	-	-	-
7. Others (Note 3 below)	125	125	125
TOTAL	**486,227**	**486,568**	**521,293**

* Including interest & penalty as per Order.

Note: (1) (1) The Company has contingent liability of ₹ 139,848 lakhs (previous year: ₹ 139,848 lakhs) on account of Income Tax matters, the appeals of which are pending before the appropriate Authorities,

This excludes,

a) Assessment Years 2006-07 in respect of which the Company has received favorable appellate order, which are pending for effect to be given by the Assessing Authority.

b) Assessment Years 2002-03, 2003-04, 2007-08, 2009-10, 2010-11 for which the Company has received intimation from the Income Tax Department, for appeal filed with High Court/ITAT, against favorable Appellate Orders.

(2) Includes disputed refund / demand of ₹ 346,254 lakhs (previous year: ₹ 346,595 lakhs) from Service Tax Authorities / Goods & Service Tax Authorities / Jammu and Kashmir Sales Tax, the appeals of which are pending / in the process of being filed before the appropriate Authorities. Further, ₹ 63,368 lakhs (previous year: ₹ 53,567 lakhs) has been paid at the time of filing GSTAT/CESTAT/Commissioner Appeals/CIT(A) as per the provisions of the Finance Act, 1994/ GST Act/Income Tax Act,1961.

(3) Others

(₹ lakhs)

Particulars	**At June 30, 2026**	**At March 31, 2026**	**At June 30, 2025**
Relating to penalty / penal interest towards non-meeting operational guidelines (OG) of Pradhan Mantri Fasal Bima Yojana (PMFBY) scheme.	125	125	125
Relating to property tax (including interest)	-	-	-
Total	**125**	**125**	**125**

(4) Excludes, payment of ₹ 10,413 lakhs (previous year: ₹10,413 lakhs) lakhs under protest pursuant to a GST proceeding on account of alleged ineligible input tax credit claim and applicability of GST on salvage adjusted on motor claims settled during the period from July 2017 to March 2022. The Company has been advised that its tax position on both the matters is legally valid and that the Company should not be liable to pay the said amounts. Accordingly, the Company has treated the amount paid as deposit under “Advances and Other Assets” as at June 30, 2026. Further, the Company will file refund for these amounts in due course.