Formats For Publishing Financial Results As Required Under The SEBI

IRDAI has prescribed revised formats for publishing quarterly financial results, segment information, auditors’ reports and newspaper disclosures by listed insurers and reinsurers adopting Ind AS.

The circular has been issued pursuant to the SEBI Master Circular governing publication of financial results by listed entities, which requires listed insurers to follow the formats prescribed by IRDAI. The revised formats cover:

- quarterly unaudited or audited financial results;
- segment-wise revenue, results and capital employed;
- auditors’ limited review reports or auditors’ reports on audited financial results; and
- financial results published in newspapers under Regulation 47(1)(b) of the SEBI LODR Regulations.

Listed insurers that have been granted forbearance from Ind AS implementation for FY 2026–27 will continue publishing their financial results under the existing IRDAI circulars. IRDAI has clarified that the revised formats are intended solely to facilitate compliance with SEBI’s disclosure requirements. They do not modify the requirements for preparation or disclosure of financial statements under the Insurance Act, 1938 the IRDA Act, 1999 or the regulations framed thereunder.

Kindly refer the link for the further details: https://irdai.gov.in/document-detail?documentId=9646724