



बीमा विनियामक और विकास प्राधिकरण  
**INSURANCE REGULATORY AND  
DEVELOPMENT AUTHORITY**

Date: 5<sup>th</sup> Oct, 2012

Ref: IRDA/F&I/CIR/F&A/231/10/2012

To

The CMDs / CEO's of Non-Life Insurers / Re-insurer

**CIRCULAR**

**Master circular on Preparation of Financial Statements: General Insurance Business**

The Authority in order to streamline the preparation of the financial statements of General Insurance Business, had issued various Circular / Guidelines. In order to enable the Insurers to have a one stop document of all such directions issued in connection with preparation of Financial Statements, a Master Circular has been prepared. This Master Circular consolidates all Circulars issued by the Authority upto 30<sup>th</sup> Sep, 2012 and will have the effect of superseding such earlier Circular(s) issued.

The Master Circular covers all Performance Ratios, mandated through "Public Disclosures" vide IRDA Circular Reference IRDA/F&I/CIR/F&A/012/01/2010 dated 28<sup>th</sup> January 2010 and the Master Circular shall be effective from 5<sup>th</sup> Oct 2012.

  
**R K NAIR**  
**MEMBER (FINANCE & INVESTMENTS)**

