

FORM NL-28-STATEMENT OF INVESTMENT ASSETS AND STATEMENT OF ACCRETION OF ASSETS

PART - A

SWISS REINSURANCE COMPANY LIMITED - INDIA BRANCH

IRDAI REGISTRATION NO. FRB/002 DATED 21 DECEMBER, 2016

Statement as on: SEPTEMBER 30, 2023

Statement of Investment Assets (General Insurer including an insurer carrying on business of re-insurance or health insurance)

(Business within India)

(Rs. in Lakhs)

Periodicity of Submission of NL 28: Half-yearly

| Section I | | | |
|-----------|--|---------------|------------------|
| No | PARTICULARS | SCH ++ | AMOUNT |
| 1 | Investments (Shareholders) | 8 | 316,718 |
| | Investments (Policyholders) | 8A | 254,723 |
| 2 | Loans | 9 | - |
| 3 | Fixed Assets | 10 | 117 |
| 4 | Current Assets | | |
| | a. Cash & Bank Balance | 11 | 15,026 |
| | b. Advances & Other Assets | 12 | 244,213 |
| 5 | Current Liabilities | | |
| | a. Current Liabilities | 13 | 397,550 |
| | b. Provisions | 14 | 81,536 |
| | c. Misc. Exp not Written Off | 15 | - |
| | d. Debit Balance of P&L A/c | | - |
| | Application of Funds as per Balance Sheet (A) | | 351,712 |
| | Less: Other Assets | SCH ++ | Amount |
| 1 | Loans (if any) | 9 | - |
| 2 | Fixed Assets (if any) | 10 | 117 |
| 3 | Cash & Bank Balance (if any) | 11 | 15,026 |
| 4 | Advances & Other Assets (if any) | 12 | 244,213 |
| 5 | Current Liabilities | 13 | 397,550 |
| 6 | Provisions | 14 | 81,536 |
| 7 | Misc. Exp not Written Off | 15 | - |
| 8 | Investments held outside India | | - |
| 9 | Debit Balance of P&L A/c | | - |
| | Total (B) | | (219,730) |
| | 'Investment Assets' | (A-B) | 571,441 |

| Section II | | | | | | | | | | |
|------------|--|-------------------|---------|---------|---------|----------------------|-------------|------------|----------------|------------------|
| No | 'Investment' represented as | Reg. % | SH | | PH | Book Value (SH + PH) | % Actual | FVC Amount | Total | Market Value (h) |
| | | | Balance | FRSM+ | | | | | | |
| | | | (a) | (b) | (c) | d = (a+b+c) | e = (d-a) % | (f) | (g)=(d+f) | |
| 1 | Central Govt. Securities | Not less than 20% | | 245,552 | 197,487 | 443,040 | 77.53% | - | 443,040 | 435,012 |
| 2 | Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above) | Not less than 30% | | 245,552 | 197,487 | 443,040 | 77.53% | - | 443,040 | 435,012 |
| 3 | Investment subject to Exposure Norms | | | | | | | | | |
| | a. Housing / Infra & Loans to SG for Housing and FFF | Not less than 15% | | 71,166 | 57,236 | 128,402 | 22.47% | - | 128,402 | 126,307 |
| | 1. Approved Investments | | | 71,166 | 57,236 | 128,402 | 22.47% | - | 128,402 | 126,307 |
| | 2. Other Investments | | | | | - | | - | | |
| | b. Approved Investments | Not exceeding 55% | | | | - | | - | | |
| | c. Other Investments | | | | | | - | | - | |
| | Investment Assets | 100% | | | | 571,441 | 100% | - | 571,441 | 561,320 |

Note:

- (+) FRSM refers 'Funds representing Solvency Margin'
- Other Investments' are as permitted under 27A(2)
- Pattern of Investment is applicable to both Shareholders funds representing solvency margin and policyholders funds.
- Exposure Norms shall apply to Funds held beyond Solvency Margin, held in a separate Custody Account
- SCH (++) refers to Schedules to Balance Sheet, prepared as per IRDAI (Preparation of Fin. Stmt and Auditors' Report of Ins Companies) Regulations
- Investment Regulations, as amended from time to time, to be referred

PART - B

SWISS REINSURANCE COMPANY LIMITED - INDIA BRANCH
IRDA REGISTRATION NO. FRB/002 DATED 21 DECEMBER, 2016

Statement as on: SEPTEMBER 30, 2023

Statement of Accretion of Assets
(Business within India)

(Rs. Lakhs)

Periodicity of Submission of NL 28: Half-yearly

| No | Category of Investments | COI | Opening Balance | % to Opening Balance | Net Accretion for the Qtr. | % to Total Accrual | TOTAL | % to Total |
|----|--|------|-----------------|----------------------|----------------------------|--------------------|----------------|-------------|
| | | | (A) | | (B) | | (A+B) | |
| 1 | Central Govt. Securities | CGSB | 435,697 | 75% | 7,343 | 51% | 443,040 | 78% |
| 2 | Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above) | CGSB | 435,697 | 75% | 7,343 | 51% | 443,040 | 78% |
| 3 | Investment subject to Exposure Norms | | | | | | | |
| | a. Housing & Loans to SG for Housing and FFE | | | | | | | |
| | 1. Approved Investments | HTDN | 60,023 | 13% | (10,527) | -74% | 49,495 | 9% |
| | 2. Other Investments | | - | 0% | - | 0% | - | 0% |
| | b. Infrastructure Investments | | | | | | | |
| | 1. Approved Investments | IPTD | 61,440 | 12% | 17,466 | 122% | 78,906 | 14% |
| | 2. Other Investments | | - | 0% | - | 0% | - | 0% |
| | c. Approved Investments | | - | 0% | - | 0% | - | 0% |
| | d. Other Investments (not exceeding 15%) | | - | 0% | - | 0% | - | 0% |
| | Total | | 557,160 | 100% | 14,281 | 100% | 571,441 | 100% |

Note:

1. Total (A+B), fund wise should tally with figures shown in Form 3B (Part A)
2. Investment Regulations, as amended from time to time, to be referred