

**FORM NL-3-B-BS**  
**SWISS REINSURANCE COMPANY LIMITED - INDIA BRANCH**  
**IRDAI REGISTRATION NO. FRB/002 DATED 21 DECEMBER, 2016**  
**BALANCE SHEET AS AT MARCH 31, 2022**

(Amount in Rs. Lakhs)

| Particulars   | Schedule Ref. Form No. | As At March 31, 2022 | As At March 31, 2021 |
|---|------------------------|----------------------|----------------------|
| <b>SOURCES OF FUNDS</b>   |                        |                      |                      |
| RESERVES AND SURPLUS  | NL-10                  | -                    | -                    |
| Head Office Account   | NL-10A                 | 312,688              | 222,167              |
| <b>FAIR VALUE CHANGE ACCOUNT</b>                                      |                        |                      |                      |
| -Shareholders' Funds  |                        | -                    | -                    |
| -Policyholders' Funds   |                        | -                    | -                    |
| BORROWINGS  | NL-11                  | -                    | -                    |
| <b>TOTAL</b>  |                        | <b>312,688</b>       | <b>222,167</b>       |
| <b>APPLICATION OF FUNDS</b>   |                        |                      |                      |
| INVESTMENTS-Shareholders  | NL-12                  | 256,287              | 164,843              |
| INVESTMENTS-Policyholders   | NL-12A                 | 210,161              | 177,696              |
| LOANS   | NL-13                  | -                    | -                    |
| FIXED ASSETS  | NL-14                  | 150                  | 287                  |
| DEFERRED TAX ASSET (Net)  |                        |                      |                      |
| <b>CURRENT ASSETS</b>   |                        |                      |                      |
| Cash and Bank Balances  | NL-15                  | 9,208                | 6,294                |
| Advances and Other Assets   | NL-16A                 | 441,869              | 409,225              |
| <b>Sub-Total (A)</b>  |                        | <b>917,675</b>       | <b>758,344</b>       |
| <b>DEFERRED TAX LIABILITY (Net)</b>                                   |                        |                      |                      |
| CURRENT LIABILITIES   | NL-17A                 | 555,418              | 475,253              |
| PROVISIONS  | NL-18                  | 79,468               | 72,130               |
| <b>Sub-Total (B)</b>  |                        | <b>634,886</b>       | <b>547,383</b>       |
| <b>NET CURRENT ASSETS (C) = (A - B)</b>                               |                        | <b>282,789</b>       | <b>210,961</b>       |
| MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) | NL-19                  | 29,898               | 11,205               |
| DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT                              |                        |                      |                      |
| <b>TOTAL</b>  |                        | <b>312,688</b>       | <b>222,167</b>       |

**CONTINGENT LIABILITIES**

| <b>Particulars</b>   | <b>As At March 31,<br/>2022</b> | <b>As At March 31,<br/>2021</b> |
|--|---------------------------------|---------------------------------|
| 1. Partly paid-up investments                              | NIL                             | NIL                             |
| 2. Claims, other than against policies, not acknowledged   | NIL                             | NIL                             |
| 3. Underwriting commitments outstanding (in respect of     | NIL                             | NIL                             |
| 4. Guarantees given by or on behalf of the Company         | NIL                             | NIL                             |
| 5. Statutory demands/ liabilities in dispute, not provided | NIL                             | NIL                             |
| 6. Reinsurance obligations to the extent not provided for  | NIL                             | NIL                             |
| 7. Others  | NIL                             | NIL                             |
| <b>TOTAL</b>   | <b>NIL</b>                      | <b>NIL</b>                      |