

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
FOR THE HALF YEAR ENDED SEPTEMBER 30,2025

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	338,781
	Investments (Policyholders)	8A	502,267
2	Loans	9	-
3	Fixed Assets	10	354
4	Current Assets		
	a. Cash & Bank Balance	11	34,259
	b. Advances & Other Assets	12	366,825
5	Current Liabilities		
	a. Current Liabilities	13	789,323
	b. Provisions	14	91,672
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	Application of Funds as per Balance Sheet (A)		361,491
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	354
3	Cash & Bank Balance (if any)	11	34,259
4	Advances & Other Assets (if any)	12	366,825
5	Current Liabilities	13	789,323
6	Provisions	14	91,672
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		-
9	Debit Balance of P&L A/c		-
	Total (B)		(479,557)
	'Investment Assets'	(A-B)	841,047

Section II										
No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance	FRSM+						
			(a)	(b)						
1	Central Govt. Securities	Not less than 20%		259,557	391,076	650,633	77.36%	-	650,633	657,728
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%		259,557	391,076	650,633	77.36%	-	650,633	657,728
3	Investment subject to Exposure Norms									
	a. Housing / Infra & Loans to SG for Housing and FFF			75,962	114,453	190,415	22.64%	-	190,415	190,842
	1. Approved Investments	Not less than 15%		75,962	114,453	190,415	22.64%	-	190,415	190,842
	2. Other Investments					-		-		
	b. Approved Investments	Not exceeding 55%				-		-		
	c. Other Investments					-		-		
	Investment Assets	100%				841,047	100%	-	841,047	848,570

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
FOR THE HALF YEAR ENDED SEPTEMBER 30,2025

Statement of Accretion of Assets

(Rs. Lakhs)

(Business within India)

Periodicity of Submission of NL 28: Half-yearly

No	Category of Investments	COI	Opening Balance	% to Opening Balance	Net Accretion for the Period	% to Total Accrual	TOTAL	% to Total
			(A)		(B)		(A+B)	
1	Central Govt. Securities	CGSB	622,624	77%	28,009	66%	650,633	77%
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)	CGSB	622,624	77%	28,009	66%	650,633	77%
3	Investment subject to Exposure Norms		-	0%	-	0%	-	0%
	a. Housing & Loans to SG for Housing and FFE		-	0%	-	0%	-	0%
	1. Approved Investments	HTDN	61,942	10%	16,816	40%	78,758	9%
	2. Other Investments		-	0%	-	0%	-	0%
	b. Infrastructure Investments		-	0%	-	0%	-	0%
	1. Approved Investments	IPTD	114,053	13%	(2,396)	-6%	111,657	14%
	2. Other Investments		-	0%	-	0%	-	0%
	c. Approved Investments		-	0%	-	0%	-	0%
	d. Other Investments (not exceeding 15%)		-	0%	-	0%	-	0%
	Total		798,618	100%	42,429	100%	841,047	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