

FORM NL-12 & 12A - INVESTMENT SCHEDULE

	Particulars	NL -12		NL -12A		(Amount in Rs. Lakhs)	
		Shareholders		Policyholders		Total	
		As At 30 Sep 2023	As At 30 Sep 2022	As At 30 Sep 2023	As At 30 Sep 2022	As At 30 Sep 2023	As At 30 Sep 2022
LONG TERM INVESTMENTS							
1	Government securities and Government guaranteed bonds including Treasury Bills	34,915	17,894	74,501	91,290	1,09,417	1,09,183
2	Other Approved Securities	-	-	-	-	-	-
3	Other Investments	-	-	-	-	-	-
	(a) Shares	-	-	-	-	-	-
	(aa) Equity	-	-	-	-	-	-
	(bb) Preference	-	-	-	-	-	-
	(b) Mutual Funds	-	-	-	-	-	-
	(c) Derivative Instruments	-	-	-	-	-	-
	(d) Debentures/ Bonds	7,598	5,013	16,213	13,543	23,811	18,556
	(e) Other Securities (to be specified)	-	-	-	-	-	-
	(f) Subsidiaries	-	-	-	-	-	-
	(g) Investment Properties-Real Estate	-	-	-	-	-	-
4	Investments in Infrastructure and Housing	9,842	4,655	21,001	17,225	30,843	21,880
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	52,355	27,562	1,11,716	1,22,058	1,64,071	1,49,620
SHORT TERM INVESTMENTS							
1	Government securities and Government guaranteed bonds including Treasury Bills	21,015	12,940	44,841	34,440	65,856	47,379
2	Other Approved Securities	-	-	-	13,309	-	13,309
3	Other Investments	-	-	-	-	-	-
	(a) Shares	-	-	-	-	-	-
	(aa) Equity	-	-	-	-	-	-
	(bb) Preference	-	-	-	-	-	-
	(b) Mutual Funds	-	-	-	-	-	-
	(c) Derivative Instruments	-	-	-	-	-	-
	(d) Debentures/ Bonds	4,457	3,526	9,509	4,516	13,966	8,041
	(e) Other Securities (to be specified)	-	-	14,082	-	14,082	-
	i) Short Term Deposits with Banks	6,599	-	-	-	6,599	-
	(f) Subsidiaries	-	-	-	-	-	-
	(g) Investment Properties-Real Estate	-	-	-	-	-	-
4	Investments in Infrastructure and Housing	8,030	8,644	17,133	14,629	25,163	23,272
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	40,100	25,109	85,565	66,893	1,25,666	92,002
	GRAND TOTAL	92,456	52,671	1,97,281	1,88,951	2,89,737	2,41,622

Notes:

(a) Investments in subsidiary/holding companies, joint ventures and associates shall be separately disclosed, at cost.

- Holding company and subsidiary shall be construed as defined in the Companies Act, 1956 as amended by Company Act 2013;
- Joint Venture is a contractual arrangement whereby two or more parties undertake an economic activity, which is subject to joint control.
- Joint control - is the contractually agreed sharing of power to govern the financial and operating policies of an economic activity to obtain benefits from it.
- Associate - is an enterprise in which the company has significant influence and which is neither a subsidiary nor a joint venture of the company.
- Significant influence (for the purpose of this schedule) - means participation in the financial and operating policy decisions of a company, but not control of those policies. Significant influence may be exercised in several ways, for example, by representation on the board of directors, participation in the policymaking process, material inter-company transactions, interchange of managerial personnel or dependence on technical information. Significant influence may be gained by share ownership, statute or agreement. As regards share ownership, if an investor holds, directly or indirectly through subsidiaries, 20 percent or more of the voting power of the investee, it is presumed that the investor does have significant influence, unless it can be clearly demonstrated that this is not the case. Conversely, if the investor holds, directly or indirectly through subsidiaries, less than 20 percent of the voting power of the investee, it is presumed that the investor does not have significant influence, unless such influence is clearly demonstrated.
- A substantial or majority ownership by another investor does not necessarily preclude an investor from having significant influence.

(b) Aggregate amount of company's investments other than listed equity securities and derivative instruments and also the market value thereof shall be disclosed in the **Annexure A as specified below**.

(c) Investments made out of Catastrophe reserve should be shown separately.

(d) Debt securities will be considered as "held to maturity" securities and will be measured at historical cost subject to amortisation.

(e) Investment Property means a property [land or building or part of a building or both] held to earn rental income or for capital appreciation or for both, rather than for use in services or for administrative purposes.

(f) Investments maturing within twelve months from balance sheet date and investments made with the specific intention to dispose of within twelve months from balance sheet date shall be classified as short-term investments

(g) Investment Regulations, as amended from time to time, to be referred

h). i) The Branch has provided for diminution in value of investment in respect of security related to Leasing & Financial Services Limited (IL&FS) amounting to ₹50,123 thousand till the year ended 31st March 2020.

ii) Unsettled Investment receivables pertaining to security issued by (IL&FS) on maturity has been classified to Schedule -12 Advances & Other Assets along with respective provision amounting to ₹ 50,123 thousand during FY 2022-23.

A) Aggregate value of Investments other than Listed Equity Securities and Derivative Instruments
(Amount in Rs. Lakhs)

	Particulars	Shareholders		Policyholders		Total	
		As At 30 Sep 2023	As At 30 Sep 2022	As At 30 Sep 2023	As At 30 Sep 2022	As At 30 Sep 2023	As At 30 Sep 2022
Long Term Investments--							
	Book Value	52,355	27,562	1,11,716	1,22,058	1,64,071	1,49,620
	market Value	52,901	27,371	1,12,879	1,22,000	1,65,780	1,49,370
Short Term Investments--							
	Book Value	40,100	25,109	85,565	66,893	1,25,666	92,002
	market Value	40,805	25,483	87,070	67,580	1,27,875	93,062