

	Particulars	NL -12		NL -12A		(Amount in Rs. Lakhs)	
		Shareholders		Policyholders		Total	
		As at (30th September 2021)	As at (30th September 2020)	As at (30th September 2021)	As at (30th September 2020)	As at (30th September 2021)	As at (30th September 2020)
	LONG TERM INVESTMENTS						
1	Government securities and Government guaranteed bonds including Treasury Bills	72,940	52,177	83,554	56,097	156,494	108,274
2	Other Approved Securities	-	-	-	-	-	-
3	Other Investments	-	-	-	-	-	-
	(a) Shares	-	-	-	-	-	-
	(aa) Equity	-	-	-	-	-	-
	(bb) Preference	-	-	-	-	-	-
	(b) Mutual Funds	-	-	-	-	-	-
	(c) Derivative Instruments	-	-	-	-	-	-
	(d) Debentures/ Bonds	-	-	-	-	-	-
	(e) Other Securities (to be specified)	-	-	-	-	-	-
	(f) Subsidiaries	-	-	-	-	-	-
	(g) Investment Properties-Real Estate	-	-	-	-	-	-
4	Investments in Infrastructure and Housing	12,234	18,279	14,014	19,653	26,247	37,932
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	85,174	70,456	97,568	75,750	182,741	146,206
	SHORT TERM INVESTMENTS						
1	Government securities and Government guaranteed bonds including Treasury Bills	3,285	11,358	3,763	12,211	7,048	23,569
2	Other Approved Securities	-	-	-	-	-	-
3	Other Investments	-	-	-	-	-	-
	(a) Shares	-	-	-	-	-	-
	(aa) Equity	-	-	-	-	-	-
	(bb) Preference	-	-	-	-	-	-
	(b) Mutual Funds	-	-	-	-	-	-
	(c) Derivative Instruments	-	-	-	-	-	-
	(d) Debentures/ Bonds	-	-	-	-	-	-
	(e) Other Securities (to be specified)	-	-	-	-	-	-
	(f) Subsidiaries	-	-	-	-	-	-
	(g) Investment Properties-Real Estate	-	-	-	-	-	-
4	Investments in Infrastructure and Housing	5,369	-	6,151	-	11,520	-
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	8,654	11,358	9,914	12,211	18,568	23,569
	GRAND TOTAL	93,828	81,814	107,481	87,961	201,309	169,774

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) This being the first year of applicability for publishing half yearly results, the financial information in respect of the half year ended September 30, 2020 was not subject to limited review

A) Aggregate value of investments other than Listed Equity Securities and Derivative Instruments

	Particulars	Shareholders		Policyholders		(Amount in Rs. Lakhs)	
		Shareholders		Policyholders		Total	
		As at (30th September 2021)	As at (30th September 2020)	As at (30th September 2021)	As at (30th September 2020)	As at (30th September 2021)	As at (30th September 2020)
	Long Term Investments--						
	Book Value	85,174	70,456	97,568	75,750	182,741	146,206
	market Value	87,081	74,123	101,603	79,692	188,683	153,815
	Short Term Investments--						
	Book Value	8,654	11,358	9,914	12,211	18,568	23,569
	market Value	8,730	11,439	10,185	12,298	18,915	23,737