FORM NL-12 & 12A -INVESTMENT SCHEDULE

SCOR SE - INDIA BRANCH **Date:As at March 31, 2024**
Registration No.: FRB/003 Dated December 21, 2016

		NL -12 Shareholders		NL -12A Policyholders		(Amount in Rs. Lakhs) Total	
	Particulars	**As at (31st March 2024)**	**As at (31st March 2023)**	**As at (31st March 2024)**	**As at (31st March 2023)**	**As at (31st March 2024)**	**As at (31st March 2023)**
	LONG TERM INVESTMENTS						
1	Government securities and Government guaranteed bonds including Treasury Bills	43,768	72,754	130,128	91,381	173,897	164,135
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	13,196	14,615	23,715	18,357	36,911	32,972
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	**56,964**	**87,369**	**153,844**	**109,737**	**210,808**	**197,107**
	SHORT TERM INVESTMENTS						
1	Government securities and Government guaranteed bonds including Treasury Bills	16,185	9,299	29,088	11,680	45,273	20,980
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	5,002	5,115	8,990	6,425	13,993	11,540
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	**21,188**	**14,414**	**38,078**	**18,105**	**59,266**	**32,519**
	GRAND TOTAL	**78,152**	**101,784**	**191,922**	**127,842**	**270,074**	**229,626**

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

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

(Amount in Rs. Lakhs)

	Particulars	**Shareholders**		**Policyholders**		**Total**	
		As at (31st March 2024)	**As at (31st March 2023)**	**As at (31st March 2024)**	**As at (31st March 2023)**	**As at (31st March 2024)**	**As at (31st March 2023)**
	Long Term Investments--						
	Book Value	56,964	87,369	153,844	109,737	210,808	197,107
	Market Value	85,972	85,972	107,982	107,982	193,953	193,953
	Short Term Investments--						
	Book Value	21,188	14,414	38,078	18,105	59,266	32,519
	Market Value	77,808	14,361	191,056	18,037	268,864	32,398