FORM NL-12 & 12A -INVESTMENT SCHEDULE

SCOR SE - INDIA BRANCH **Date:As at March 31, 2026**
Registration No.: FRB/003 Dated December 21, 2016

		NL -12		NL -12A		(Amount in Rs. Lakhs)	
		Shareholders		Policyholders		Total	
	Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	LONG TERM INVESTMENTS						
1	Government securities and Government guaranteed bonds including Treasury Bills	27,389	76,843	168,952	125,569	196,341	202,412
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	8,110	13,491	17,412	20,498	25,522	33,989
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	**35,499**	**90,334**	**186,364**	**146,067**	**221,863**	**236,401**
	SHORT TERM INVESTMENTS						
1	Government securities and Government guaranteed bonds including Treasury Bills	13,546	15,615	29,083	23,724	42,629	39,339
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	6,191	6,945	13,293	10,552	19,485	17,497
5	Other than Approved Investments	-	-	-	-	-	-
	TOTAL	**19,737**	**22,560**	**42,376**	**34,276**	**62,114**	**56,836**
	GRAND TOTAL	**55,236**	**112,894**	**228,741**	**180,343**	**283,977**	**293,237**

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 March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
	Long Term Investments--						
	Book Value	35,499	90,334	186,364	146,067	221,863	236,401
	Market Value	35,384	91,501	185,980	147,965	221,365	239,466
	Short Term Investments--						
	Book Value	19,737	22,560	42,376	34,276	62,114	56,836
	Market Value	19,766	22,555	42,438	34,270	62,204	56,825