

FORM NL-28-STATEMENT OF INVESTMENT ASSETS AND STATEMENT OF ACCRETION OF ASSETS

PART - A

Name of the Insurer : VALUEATTICS REINSURANCE LIMITED

Registration Number : 168

Statement as on : September 30, 2025

Statement of Investment Assets (General Insurer including an insurer carrying on business of re-insurance or health insurance)

(Business within India)

Periodicity of Submission: Quarterly

(Rs. in Lakhs)

Section I			
No	Particulars	SCH ++	Amount
1	Investments (Shareholders)	8	17,624
	Investments (Policyholders)	8A	4,905
2	Loans	9	-
3	Fixed Assets	10	46
4	Current Assets		-
	a. Cash & Bank Balance	11	76
	b. Advances & Other Assets	12	8,622
5	Current Liabilities		-
	a. Current Liabilities	13	7,424
	b. Provisions	14	3,644
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		793
Application of Funds as per Balance Sheet (A)		20,999	
Less: Other Assets		SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	46
3	Cash & Bank Balance (if any)	11	76
4	Advances & Other Assets (if any)	12	8,622
5	Current Liabilities	13	7,424
6	Provisions	14	3,644
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		-
9	Debit Balance of P&L A/c		793
Total (B)		(1,531)	
'Investment Assets'		(A-B)	22,530

Section II	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance	FRSM ⁺						
			(a)	(b)	(c)	d = (a+b+c)	e = (d-a) %	(f)	(g)=(d+f)	
1	Central Govt. Securities	Not less than 20%	-	3,428	4,905	8,333	0.37	-	8,333	8,344
2	Central Govt Sec, State Govt Sec or Other Approved Securities (ind (1) above)	Not less than 30%	-	3,934	4,905	8,839	0.39	-	8,839	8,851
3	Investment subject to Exposure Norms		-	-	-	-	-	-	-	-
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%	-	-	-	-	-	-	-	-
	1. Approved Investments		-	6,623	-	6,623	0.29	(2)	6,621	6,649
	2. Other Investments		-	30	-	30	0.00	3	33	33
	b. Approved Investments	Not exceeding 55%	-	7,039	-	7,039	0.31	(3)	7,037	7,044
	c. Other Investments		-	-	-	-	0.00	-	-	-
	Investment Assets	100%	-	17,626	4,905	22,531	100.00%	(2)	22,530	22,578

Note: 1. (+) FRSM refers 'Funds representing Solvency Margin'

2. Other Investments' are as permitted under 27A(2)

3. Pattern of Investment is applicable to both Shareholders funds representing solvency margin and policyholders funds.

4. Exposure Norms shall apply to Funds held beyond Solvency Margin, held in a separate Custody Account

5. SCH (+++) refers to Schedules to Balance Sheet, prepared as per IRDAI (Preparation of Fin. Stmt and Auditors' Report of Ins Companies) Regulations

6. Investment Regulations, as amended from time to time, to be referred

PART - B

Name of the Insurer : VALUEATTICS REINSURANCE LIMITED

Registration Number : 168

Statement as on : September 30, 2025

Statement of Accretion of Assets

(Rs. Lakhs)

(Business within India)

Periodicity of Submission : Quarterly

No	Category of Investments	COI	Opening Balance	Net Accretion for the Qtr.		% to Total Accrual	TOTAL	% to Total
				(A)	(B)			
1	Central Govt. Securities	CTR8	9158.49	45.33	-825.40	-35.50	8333.09	36.98
2	Central Govt Sec, State Govt Sec or Other Approved S	CTR8	9158.49	45.33	-825.40	-35.50	8333.09	36.98
2	Central Govt Sec, State Govt Sec or Other Approved S	SGGB	0.00	0.00	506.21	21.77	506.21	2.25
3	Investment subject to Exposure Norms		0.00		0.00		0.00	
	a. Housing & Loans to SG for Housing and FFE		0.00		0.00		0.00	
	1. Approved Investments	HAEQ	0.00	0.00	59.98	2.58	59.98	0.27
	1. Approved Investments	HTDN	3020.43	14.95	1512.80	65.06	4533.23	20.12
	2. Other Investments	HOEQ	0.00	0.00	29.93	1.29	29.93	0.13
	b. Infrastructure Investments		0.00		0.00		0.00	
	1. Approved Investments	EIIT	0.00	0.00	28.81	1.24	28.81	0.13
	1. Approved Investments	IPTD	1001.03	4.95	-0.32	-0.01	1000.71	4.44
	1. Approved Investments	ICTD	0.00	0.00	1000.00	43.01	1000.00	4.44
	2. Other Investments		0.00		0.00		0.00	
	c. Approved Investments	ECOS	5025.97	24.87	524.78	22.57	5550.75	24.64
	c. Approved Investments	ECMR	0.00	0.00	1075.00	46.23	1075.00	4.77
	c. Approved Investments	EACE	200.00	0.99	62.96	2.71	262.96	1.17

c. Approved Investments	EGMF	1800.00	8.91	-1800.00	-77.41	0.00	0.00
c. Approved Investments	EAEQ	0.00	0.00	30.04	1.29	30.04	0.13
c. Approved Investments	ERIT	0.00	0.00	30.45	1.31	30.45	0.14
c. Approved Investments	EETF	0.00	0.00	90.07	3.87	90.07	0.40
Total		20205.93	100.00	2325.31	100.00	22531.24	100.00

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