

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

VALUEATTICS REINSURANCE LIMITED

Registration No.168, dated March 13, 2025

Statement as on : March 31, 2026

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

(Business within India)

(Amount in Rs. Lakhs)

Section I			
No	PARTICULARS	SCH ++	AMOUNT
1	Investments (Shareholders)	8	24,558
	Investments (Policyholders)	8A	8,983
2	Loans	9	-
3	Fixed Assets	10	61
4	Current Assets		-
	a. Cash & Bank Balance	11	202
	b. Advances & Other Assets	12	8,200
5	Current Liabilities		-
	a. Current Liabilities	13	8,091
	b. Provisions	14	5,772
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		(2,721)
	Application of Funds as per Balance Sheet		25,421
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	61
3	Cash & Bank Balance (if any)	11	202
4	Advances & Other Assets (if any)	12	8,200
5	Current Liabilities	13	8,091
6	Provisions	14	5,772
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		-
9	Debit Balance of P&L A/c		(2,721)
	Total (B)		(8,121)
	'Investment Assets'	(A-B)	33,542

(Amount in Rs. Lakhs)

Section II										
No	Investment' represented as	Reg. %	SH	PH	Book Value (SH + PH)	%	Actual	FVC Amount	Total	Market Value
			Balance	FRSM+						
			(a)	(b)	(c)	d = (a+b+c)	e = (d-a) %	(f)	(g)=(d+f)	(h)
1	Central Govt. Securities	Not less than 20%	-	7,057	2,454	9,511	28.2	-	9,511	9,345
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	8,367	3,446	11,813	35.1	-	11,813	11,616
3	Investment subject to Exposure Norms		-	-	-	-	-	-	-	-
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%	-	-	-	-	-	-	-	-
	1. Approved Investments		-	9,190	2,528	11,718	34.8	(33)	11,685	11,593
	2. Other Investments		-	30	-	30	0.1	(1)	29	29
	b. Approved Investments	Not exceeding 55%	-	6,839	3,014	9,853	29.3	(91)	9,762	9,707
	c. Other Investments		-	265	-	265	0.8	(13)	252	252
	Investment Assets	100%	-	24,691	8,988	33,679	100	(138)	33,542	33,197

Note:

- (+) FRSM refers 'Funds representing Solvency Margin'
- Other Investments' are as permitted under 27A(2) of Insurance Act 1938 as amended from time to time.
- Pattern of Investment is applicable to both Shareholders funds representing solvency margin and policyholders funds.
- Exposure Norms shall apply to Funds held beyond Solvency Margin, held in a separate Custody Account
- SCH (++) refers to Schedules to Balance Sheet, prepared as per IRDAI (Preparation of Fin. Stmt and Auditors' Report of Ins Companies) Regulations
- Investment Regulations, as amended from time to time, to be referred

PART - B

VALUEATTICS REINSURANCE LIMITED
Registration No.168, dated March 13, 2025
Statement as on : March 31, 2026
Statement of Accretion of Assets
(Business within India)



(Amount in Rs. Lakhs)								
No	Category of Investments	COI	Opening Balance	% to Opening Balance	Net Accretion for the Qtr.	% to Total Accrual	Total	% to Total
			(A)		(B)		(A+B)	
1	Central Govt. Sec	CGSB	1,959	8.3	4,646	45.5	6,605	19.6
1	Central Govt. Sec	CTRB	4,454	19.0	(2,027)	(19.9)	2,427	7.2
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)	CGSB	1,959	8.3	4,646	45.5	6,605	19.6
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)	SGGB	1,498	6.4	804	7.9	2,302	6.8
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)	CTRB	4,454	19.0	(2,027)	(19.9)	2,427	7.2
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)	CGSL	-	-	-	-	-	-
3	Investments Subject to Exposure Norms		-	-	-	-	-	-
	a. Housing & Loans to SG for Housing and FFE		-	-	-	-	-	-
	1. Approved Investments	HAEQ	100	0.4	-	-	100	0.3
	1. Approved Investments	HTDN	4,526	19.3	(3)	(0.0)	4,524	13.4
	2. Other Investments	HOEQ	30	0.1	-	-	30	0.1
	b. Infrastructure Investments		-	-	-	-	-	-
	1. Approved Investments	EIIT	29	0.1	26	0.3	55	0.2
	1. Approved Investments	IPTD	1,520	6.5	4,004	39.2	5,524	16.4
	1. Approved Investments	ITPE	-	-	-	-	-	-
	1. Approved Investments	ICTD	1,499	6.4	(1)	(0.0)	1,499	4.4
	1. Approved Investments	ISAS	-	-	18	0.2	18	0.1
	c. Approved Investments	ECOS	6,041	25.7	2,509	24.6	8,550	25.4
	c. Approved Investments	ECMR	535	2.3	(55)	(0.5)	480	1.4
	c. Approved Investments	EACE	326	1.4	140	1.4	466	1.4
	c. Approved Investments	EGMF	-	-	-	-	-	-
	c. Approved Investments	EAEQ	30	0.1	-	-	30	0.1
	c. Approved Investments	EAPS	499	2.1	(0)	(0.0)	499	1.5
	c. Approved Investments	EAPB	-	-	-	-	-	-
	c. Approved Investments	EPNQ	-	-	20	0.2	20	0.1
	c. Approved Investments	ERIT	80	0.3	-	-	80	0.2
	c. Approved Investments	EETF	144	0.6	63	0.6	207	0.6
	d.Other Investments (not exceeding 15%)	ORAE	-	-	-	-	-	-
	d.Other Investments (not exceeding 15%)	OESH	-	-	15	0.1	15	0.0
	d.Other Investments (not exceeding 15%)	OLDB	-	-	-	-	-	-
	d.Other Investments (not exceeding 15%)	OEPG	200	0.9	-	-	200	0.6
	d.Other Investments (Alternative Investment Funds)	OAFB	-	-	50	0.5	50	0.1
	Total		23,471	100	10,208	100	33,679	100

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