

PERIODIC DISCLOSURES
FORM NL-12A-INVESTMENT SCHEDULE - SHAREHOLDERS

Royal Sundaram General Insurance Co. Ltd

30-Sep-21

S No.	Particulars	As at 30th Sep 2021	As at 30th Sep 2020
		('000)	('000)
	LONG TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	51,98,644	40,27,220
2	Other Approved Securities	-	-
3	Other Approved Investments		
	(a) Shares	-	-
	(aa) Equity	-	49,033
	(bb) Preference	-	-
	(b) Mutual Funds	-	-
	(c) Derivative Instruments	-	-
	(d) Debentures/ Bonds	20,38,583	20,83,901
	(e) Other securities - InvTIs	13,683	-
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
	(h) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	25,87,772	20,87,862
5	Other Investments-Alternative Investment Funds/Corporate Debentures	1,98,750	3,46,688
	Less: Provision for Doubtful Investments	-	(35,508)
		1,98,750	3,11,180
	SHORT TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	46,658	-
2	Other Approved Securities	-	-
3	Other Approved Investments		
	(a) Shares	-	-
	(aa) Equity	8,64,073	4,78,295
	(bb) Preference	-	-
	(b) Mutual Funds	2,96,530	3,39,527
	(a) Derivative Instruments	-	-
	(b) Debentures/ Bonds	9,26,500	8,64,160
	(c) Other Securities-TREP	68,510	77,685
	(d) Subsidiaries	-	-
	(e) Investment Properties-Real Estate	-	-
	(f) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	2,16,457	1,17,213
5	Other Investments - Corporate Debentures / Equity	1,49,887	90,357
	Less: Provision for Doubtful Investments	-	(15,218)
		1,49,887	75,139
	TOTAL	1,26,06,047	1,05,11,215

FORM NL-12B-INVESTMENT SCHEDULE - POLICYHOLDERS

S No.	Particulars	As at 30th Sep 2021	As at 30th Sep 2020
		('000)	('000)
	LONG TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	2,35,98,305	2,00,00,920
2	Other Approved Securities	-	-
3	Other Approved Investments		
	(a) Shares	-	-
	(aa) Equity	-	2,43,522
	(bb) Preference	-	-
	(b) Mutual Funds	-	-
	(c) Derivative Instruments	-	-
	(d) Debentures/ Bonds	92,53,778	1,03,49,556
	(e) Other securities - InvTIs	62,111	-
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
	(h) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	1,17,46,726	1,03,69,226
5	Other Investments-Alternative Investment Funds/Corporate Debentures	9,02,188	17,21,805
	Less: Provision for Doubtful Investments	-	(1,76,347)
		9,02,188	15,45,458
	SHORT TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	2,11,794	-
2	Other Approved Securities	-	-
3	Other Approved Investments		
	(a) Shares	-	-
	(aa) Equity	39,22,303	23,75,422
	(bb) Preference	-	-
	(b) Mutual Funds	13,46,045	16,86,240
	(a) Derivative Instruments	-	-
	(b) Debentures/ Bonds	42,05,680	42,91,791
	(c) Other Securities-TREP	3,10,990	3,85,815
	(d) Subsidiaries	-	-
	(e) Investment Properties-Real Estate	-	-
	(f) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	9,82,568	5,82,129
5	Other Investments - Corporate Debentures / Equity	6,80,384	4,48,753
	Less: Provision for Doubtful Investments	-	(75,577)
		6,80,384	3,73,176
	TOTAL	5,72,22,872	5,22,03,255

Notes:

- (a) Investments in subsidiary/holding companies, joint ventures and associates shall be separately disclosed, at cost.
- (i) Holding company and subsidiary shall be construed as defined in the Companies Act, 1956.
- (ii) Joint Venture is a contractual arrangement whereby two or more parties undertake an economic activity, which is subject to joint control.
- (i) 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.
- (ii) Associate - is an enterprise in which the company has significant influence and which is neither a subsidiary nor a joint venture of the company.
- (iii) 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.
- (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