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

PART - A

Name of the Insurer: XL Insurance Company SE, India Reinsurance Branch

Registration Number: FRB/007

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) **(Rs. in Lakhs)**

Periodicity of Submission: Half yearly

Section I			
No	**PARTICULARS**	**SCH ++**	**AMOUNT**
1	Investments (Shareholders)	8	30,662
	Investments (Policyholders)	8	41,888
2	Loans	9	-
3	Fixed Assets	10	45
4	Current Assets		
	a. Cash & Bank Balance	11	6,621
	b. Advances & Other Assets	12	59,641
5	Current Liabilities		
	a. Current Liabilities	13	88,128
	b. Provisions	14	13,652
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		13,743
	Application of Funds as per Balance Sheet (A)		**23,335**
	Less: Other Assets	**SCH ++**	**Amount**
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	45
3	Cash & Bank Balance (if any)	11	6,621
4	Advances & Other Assets (if any)	12	59,641
5	Current Liabilities	13	88,128
6	Provisions	14	13,652
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		-
9	Debit Balance of P&L A/c		13,743
	Total (B)		**(49,215)**
	'Investment Assets'	**(A-B)**	**72,550**

Section II										
No	**'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%		19,502	26,642	46,143	64%		46,143	45,981
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%		19,502	26,642	46,143	64%		46,143	45,981
3	**Investment subject to Exposure Norms**									
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%				-				
	1. Approved Investments			8,504	11,617	20,120	28%		20,120	19,796
	2. Other Investments			-	-	-			-	-
	b. Approved Investments	Not exceeding 55%		2,657	3,629	6,286	9%		6,286	6,154
	c. Other Investments			-	-	-			-	-
	Investment Assets	**100%**	**-**	**30,662**	**41,888**	**72,550**	**100%**	**-**	**72,550**	**71,931**

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: XL Insurance Company SE, India Reinsurance Branch

Registration Number: FRB/007

Statement as on: March 31, 2026

Statement of Accretion of Assets (Rs. Lakhs)

(Business within India)

Periodicity of Submission : Half yearly

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. Securities	CGSB	*43,797*	*78%*	*2,346*	*15%*	*46,143*	*64%*
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)	CTRB	*43,797*	*78%*	*2,346*	*15%*	*46,143*	*64%*
3	**Investment subject to Exposure Norms**							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments	*HTDN*	*5,515*	*10%*	*2,486*	*15%*	*8,001*	*11%*
	1. Approved Investments	*HFDN*	-	*0%*	*5,061*	*31%*	*5,061*	*7%*
	2. Other Investments							
	b. Infrastructure Investments							
	1. Approved Investments	IPTD	7,077	*13%*	*(18)*	*0%*	*7,059*	*10%*
	2. Other Investments							
	c. Approved Investments	EPBF	-	0%	6,287	39%	6,287	9%
	d. Other Investments (not exceeding 15%)							
	Total		56,389	100%	16,161	100%	72,550	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*