

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 Dated 01st February 2017

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)

(Rs. in Lakhs)

Periodicity of Submission: Half yearly

Section I			
No	PARTICULARS	SCH ++	AMOUNT
1	Investments (Shareholders)	NL-12	26,236.79
	Investments (Policyholders)	NL-12A	30,152.21
2	Loans	9	
3	Fixed Assets	NL-14	43.51
4	Current Assets		
	a. Cash & Bank Balance	NL-15	10,180.58
	b. Advances & Other Assets	NL-16	50,484.41
5	Current Liabilities		
	a. Current Liabilities	NL-17	(76,221.50)
	b. Provisions	NL-18	(5,370.77)
	c. Misc. Exp not Written Off	15	
	d. Debit Balance of P&L A/c		(12,170.18)
	Application of Funds as per Balance Sheet (A)		23,335.17
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	
2	Fixed Assets (if any)	10	43.51
3	Cash & Bank Balance (if any)	11	10,180.58
4	Advances & Other Assets (if any)	12	50,484.41
5	Current Liabilities	13	(76,221.50)
6	Provisions	14	(5,370.77)
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		
9	Debit Balance of P&L A/c		(12,170.18)
	Total (B)		(33,053.83)
	'Investment Assets'	(A-B)	56,389.00

Section II										
No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance	FRSM*						
			(a)	(b)						
1	Central Govt. Securities	Not less than 20%	-	20,378.16	23,419.27	43,797.42	78%	-	43,797.42	44,252.13
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	20,378.16	23,419.27	43,797.42	78%	-	43,797.42	44,252.13
3	Investment subject to Exposure Norms		-	-	-	-	-	-	-	-
	a. Housing / Infra & Loans to SG for Housing and FFE		-	-	-	-	-	-	-	-
	1. Approved Investments	Not less than 15%	-	5,858.64	6,732.94	12,591.58	22%	-	12,591.58	12,679.42
	2. Other Investments		-	-	-	-	-	-	-	-
	b. Approved Investments	Not exceeding 55%	-	-	-	-	-	-	-	-
	c. Other Investments		-	-	-	-	-	-	-	-
	Investment Assets	100%	-	26,236.79	30,152.21	56,389.00			56,389.00	56,931.55

Note:

- (+) FRSM refers 'Funds representing Solvency Margin'
- Other Investments' are as permitted under 27A(2)
- 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

Name of the Insurer: XL INSURANCE COMPANY SE - INDIA REINSURANCE BRANCH

Registration Number: FRB/007 Dated 01st February 2017

Statement as on: September 30, 2025

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 half year	% to Total Accrual	TOTAL	% to Total
			(A)		(B)		(A+B)	
1	Central Govt. Securities	CGSB	52,357.64	81%	(8,560.21)	100%	43,797.42	78%
2	Central Govt Sec, State Govt Sec or Other Approved	CTRB	52,357.64	81%	(8,560.21)	100%	43,797.42	78%
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments	HTDN	5,520.20	8%	(5.30)	0%	5,514.89	10%
	2. Other Investments							
	b. Infrastructure Investments							
	1. Approved Investments	IPTD	7,090.06	11%	(13.37)	0%	7,076.69	13%
	2. Other Investments							
	c. Approved Investments							
	d. Other Investments (not exceeding 15%)							
	Total		64,967.89	100%	(8,578.88)	100%	56,389.00	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