

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

PART - A

Name of the Insurer: ECGC LTD.

Registration Number: 124

Statement as on: September 30, 2021

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: Quarterly

Section I			
No	PARTICULARS	SCH ++	AMOUNT
1	Investments (Shareholders)	8	603,875.25
	Investments (Policyholders)	8A	738,069.74
2	Loans	9	-
3	Fixed Assets	10	31,364.21
4	Current Assets		
	a. Cash & Bank Balance	11	165,114.62
	b. Advances & Other Assets	12	109,912.42
5	Current Liabilities		
	a. Current Liabilities	13	809,561.34
	b. Provisions	14	79,785.82
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		
	Application of Funds as per Balance Sheet (A)		2,537,683.40
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	31,364.21
3	Cash & Bank Balance (if any)	11	200.62
4	Advances & Other Assets (if any)	12	109,912.42
5	Current Liabilities	13	809,561.34
6	Provisions	14	79,785.82
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		
9	Debit Balance of P&L A/c		
	Total (B)		1,030,724.41
	'Investment Assets'	(A-B)	1,506,958.99

Section II		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%	-	140,969.41	172,295.95	313,265.36	22.00		313,265.36	331,924.54
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	261,653.52	319,798.75	581,452.27	40.84		581,452.27	612,957.33
3	Investment subject to Exposure Norms									
	a. Housing / Infra & Loans to SG for Housing and FFF									
	1. Approved Investments	Not less than 15%	17,799.12	171,332.83	231,161.27	420,293.22	29.52		420,293.22	470,079.34
	2. Other Investments									
	b. Approved Investments	Not exceeding 50%	6,586.98	170,012.43	215,843.72	392,443.13	27.56	86,425.87	479,869.00	484,881.07
	c. Other Investments		-	8,586.17	10,494.20	19,080.37	1.34	(3,233.58)	15,846.79	15,475.22
	Investment Assets	100%	24,386.10	616,308.92	783,071.68	1,423,766.70	100.00	83,192.29	1,506,958.99	1,583,392.96

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: ECGC LTD.

Registration Number: 124

Statement as on: September 30, 2021

Statement of Accretion of Assets

(Business within India)

(Rs. Lakhs)

Periodicity of Submission : Quarterly

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	307,376.20	21.87	5,889.16	31.98	313,265.36	22.00
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)							
	Central Govt. Securities	CGSB	307,376.20	21.87	5,889.16	31.98	313,265.36	22.00
	State Govt. Sec.	SGGB	183,204.65	13.04	38,348.24	208.26	221,552.89	15.56
	Other Approved Sec.	SGOA	46,639.33	3.32	(5.31)	(0.03)	46,634.02	3.28
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFF							
	1. Approved Investments							
	Tax Free Bonds Issued by HUDCO	HFHD	15,130.45	1.08	(26.96)	(0.15)	15,103.49	1.06
	Tax Free Bonds Issued by NHB	HFDN	8,645.44	0.62	(13.46)	(0.07)	8,631.98	0.61
	Bonds/Debs. Issued by NHB/Institutions accredited by NHB	HTDN	79,017.71	5.62	(7,004.79)	(38.04)	72,012.92	5.06
	Bonds/Debs. Issued by HUDCO accredited by HUDCO	HTHD	1,000.00	0.07	-	0.00	1,000.00	0.07
	2. Other Investments							
	b. Infrastructure Investments							
	1. Approved Investments							
	Infrastructure -PSU-Debtsecurities/Bonds	IPTD	207,389.82	14.76	(2,128.66)	(11.56)	205,261.16	14.42
	Infrastructure- Other Corporate Securities - Debs./Bonds	ICTD	11,532.73	0.82	(2,502.02)	(13.59)	9,030.71	0.63
	Taxfree Infrastructure -PSU Bonds	IPFD	107,929.66	7.68	(176.70)	(0.96)	107,752.96	7.57
	Long Term Bank Bonds - Infra	ILBI	1,500.00	0.11	-	0.00	1,500.00	0.11
	2. Other Investments							
	Infra Bonds Reclassified	IGRD	10,497.71	0.75	-	0.00	10,497.71	0.74
	c. Approved Investments							
	Corporate Securities- Bonds (Taxable)	EPBT	90,500.93	6.44	(2,398.86)	(13.02)	88,102.07	6.19
	Corporate Securities- Bonds (Taxfree)	EPBF	4,854.79	0.35	(9.19)	(0.05)	4,845.60	0.34
	PSU - Equity Shares Quoted	EAEQ	22,852.87	1.63	-	0.00	22,852.87	1.61
	Corporate Securities - Equity Shares - Quoted	EACE	76,948.20	5.48	(2,907.05)	(15.79)	74,041.15	5.20
	Deposits with Scheduled banks/Fis	ECDB	145,817.00	10.38	19,197.00	104.26	165,014.00	11.59
	Mutual Funds	EGMF	48,953.19	3.48	(25,219.52)	(136.96)	23,733.67	1.67
	CBLO	ECBO	15,478.61	1.10	(1,624.84)	(8.82)	13,853.77	0.97
	d. Other Investments (not exceeding 15%)							
	Equity Shares	OESH	1,025.65	0.07	-	0.00	1,025.65	0.07
	Equity Shares	ORAE	12,881.18	0.92	-	0.00	12,881.18	0.90
	Corporate Securities- PSU Bonds (Taxable)	OBPT	499.76	0.04	(499.76)	(2.71)	-	0.00
	Corporate Securities-Bonds (Taxable)	ORAD	5,015.12	0.36	(504.08)	(2.74)	4,511.04	0.32
	Other Investment Bonds Pvt.	OLDB	500.00	0.04	-	0.00	500.00	0.04
	OTHER INVESTMENTS - AIF	OAF	162.50	0.01	-	0.00	162.50	0.01
	Total		1,405,353.50	100.00	18,413.20	100.00	1,423,766.70	100.00

Dated : November 25, 2021

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