

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: March 31, 2024
Statement of Investment Assets (General Insurer including an insurer carrying on business of re-insurance or health insurance)
(Business within India)
Periodicity of Submission: Quarterly

(Rs. in Lakhs)

Section I			
No	PARTICULARS	SCH ++	AMOUNT
1	Investments (Shareholders)	8	1,003,060.25
	Investments (Policyholders)	8A	641,300.81
2	Loans	9	-
3	Fixed Assets	10	40,567.54
4	Current Assets		
	a. Cash & Bank Balance	11	126,197.06
	b. Advances & Other Assets	12	122,157.55
5	Current Liabilities		
	a. Current Liabilities	13	521,323.19
	b. Provisions	14	78,005.33
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	Application of Funds as per Balance Sheet (A)		2,532,611.73
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	40,567.54
3	Cash & Bank Balance (if any)	11	3,117.06
4	Advances & Other Assets (if any)	12	122,057.55
5	Current Liabilities	13	521,323.19
6	Provisions	14	78,005.33
7	Misc. Exp not Written Off	15	-
8	Investments held outside India		-
9	Debit Balance of P&L A/c		
	Total (B)		765,070.67
	'Investment Assets'	(A-B)	1,767,541.06

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%	-	208,209.57	133,117.59	341,327.17	21.16	-	341,327.17	348,680.39
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	447,624.58	286,186.20	733,810.78	45.48	-	733,810.78	741,896.48
3	Investment subject to Exposure Norms									
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%								
	1. Approved Investments		19,198.08	230,495.77	159,640.33	409,334.18	25.37	-	409,334.18	427,594.47
	2. Other Investments			5,980.18	3,823.40	9,803.58	0.61	-	9,803.58	-
	b. Approved Investments	Not exceeding 55%	9,672.00	262,252.91	173,853.63	445,778.53	27.63	153,689.82	599,468.36	601,584.44
	c. Other Investments		-	8,946.90	5,720.15	14,667.05	0.91	457.11	15,124.16	15,165.62
	Investment Assets	100%	28,870.07	955,300.34	629,223.71	1,613,394.12	100.00	154,146.94	1,767,541.06	1,786,241.00

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: March 31, 2024
Statement of Accretion of Assets
(Business within India)
Periodicity of Submission : Quarterly

(Rs. Lakhs)

No	Category of Investments	COI	Opening Balance	% to Opening Balance	Net Accretion for the Qtr. (B)	% to Total Accrual	TOTAL	% to Total
			(A)				(A+B)	
1	Central Govt. Securities	CGSB	331,988.91	21.12	9,338.26	52.47	341,327.17	21.16
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)							
	Central Govt. Securities	CGSB	331,988.91	21.12	9,338.26	52.47	341,327.17	21.16
	State Govt. Sec.	SGGB	319,312.86	19.02	21,306.40	119.72	340,619.26	21.11
	Other Approved Sec.	SGOA	55,283.35	3.58	(3,419.00)	(19.21)	51,864.35	3.21
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments							
	Tax Free Bonds Issued by HUDCO	HFHD	9,457.41	0.60	(1,013.23)	(5.69)	8,444.18	0.52
	Tax Free Bonds Issued by NHB	HFDN	8,511.75	0.54	(13.31)	(0.07)	8,498.44	0.53
	Bonds/Debs. Issued by NHB/Institutions accredited by NHB	HTDN	83,310.36	5.44	991.18	5.57	84,301.54	5.23
	Bonds/Debs. Issued by HUDCO accredited by HUDCO	HTHD	1,000.00	0.06	-	0.00	1,000.00	0.06
	2. Other Investments							
	b. Infrastructure Investments							
	1. Approved Investments							
	Infrastructure -PSU- Debentures/Bonds	IPTD	210,621.89	13.43	(131.63)	(0.74)	210,490.26	13.05
	Infrastructure- Other Corporate Securities - Debs./Bonds	ICTD	10,415.77	0.66	998.01	5.61	11,413.78	0.71
	Taxfree Infrastructure -PSU Bonds	IPFD	89,822.10	5.97	(4,636.12)	(26.05)	85,185.98	5.28
	Long Term Bank Bonds - Infra	ILBI	-	0.00	-	0.00	-	0.00
	2. Other Investments							
	Infra Bonds Reclassified	IORD	9,803.58	0.67	0.00	0.00	9,803.58	0.61
	c. Approved Investments							
	Corporate Securities- Bonds (Taxable)	EPBT	130,305.95	8.03	(7,516.06)	(42.23)	122,789.89	7.61
	Corporate Securities- Bonds (Taxfree)	EPBF	4,763.50	0.30	(9.09)	(0.05)	4,754.41	0.29
	PSU - Equity Shares Quoted	EAEQ	32,421.40	2.07	(5,299.56)	(29.78)	27,121.84	1.68
	Corporate Securities - Equity Shares - Quoted	EACE	108,052.64	6.72	5,555.30	31.21	113,607.94	7.04
	Deposits with Scheduled banks/Fis	ECDB	138,107.00	8.36	(14,927.00)	(83.87)	123,180.00	7.63
	Deposits: CDs with Scheduled Banks	EDCD	-	0.00	-	0.00	-	0.00
	Commercial Papers	ECCP	-	0.44	-	0.00	-	0.00
	Passively Managed Equity ETF (Non Promoter Group)	EETF	5,958.56	0.38	0.00	0.00	5,958.56	0.37
	Mutual Funds	EGMF	31,626.64	1.33	10,242.68	57.55	41,869.32	2.60
	CBLO	ECBO	7,266.21	0.80	(769.63)	(4.32)	6,496.58	0.40
	d. Other Investments (not exceeding 15%)							
	Equity Shares	OESH	1,025.65	0.07	0.00	0.00	1,025.65	0.06
	Equity Shares	ORAE	3,918.56	0.25	7,051.25	39.62	10,969.81	0.68
	Corporate Securities- PSU Bonds (Taxable)	OBPT	-	0.00	-	0.00	-	0.00
	Corporate Securities-Bonds (taxable)	ORAD	2,005.49	0.13	(0.24)	(0.00)	2,005.25	0.12
	Other Investment Bonds Pvt.	OLDB	9.20	0.00	(0.00)	(0.00)	9.20	0.00
	OTHER INVESTMENTS - AIF	OAFA	608.27	0.04	48.87	0.27	657.14	0.04
Total			1,595,597.05	100.00	17,797.07	100.00	1,613,394.12	100.00

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Version 1.0

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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