

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



Royal Sundaram General Insurance Co. Ltd

30-Jun-21

No.	Particulars	As at 30th Jun 2021 (' 000)	As at 30th Jun 2020 (' 000)
LONG TERM INVESTMENTS			
1	Government securities and Government guaranteed bonds including Treasury Bills	5,018,137	4,238,052
2	Other Approved Securities	-	-
3	Other Approved Investments	-	-
	(a) Shares	-	-
	(aa) Equity	-	50,306
	(bb) Preference	-	-
	(b) Mutual Funds	-	-
	(c) Derivative Instruments	-	-
	(d) Debentures/ Bonds	1,928,937	2,659,112
	(e) Other Securities - InvTs	12,261	-
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
	(h) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	2,033,036	2,223,281
5	Other Investments-Alternative Investment Funds/Corporate Debentures	296,452	444,236
	Less: Provision for Doubtful Investments	(48,163)	(48,161)
		248,289	396,075
SHORT TERM INVESTMENTS			
1	Government securities and Government guaranteed bonds including Treasury Bills	-	-
2	Other Approved Securities	-	-
3	Other Approved Investments	-	-
	(a) Shares	-	-
	(aa) Equity	642,385	424,114
	(bb) Preference	-	-
	(b) Mutual Funds	344,065	303,847
	(c) Derivative Instruments	-	-
	(d) Debentures/ Bonds	1,020,877	772,193
	(e) Other Securities-TREP	40,078	64,379
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
	(h) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	189,027	274,686
5	Other Investments - Corporate Debentures / Equity	165,363	128,333
	Less: Provision for Doubtful Investments	(20,641)	(12,914)
		144,722	115,419
	TOTAL	11,621,814	11,521,465

FORM NL-12B-INVESTMENT SCHEDULE - POLICYHOLDERS

No.	Particulars	As at 30th Jun 2021 (' 000)	As at 30th Jun 2020 (' 000)
LONG TERM INVESTMENTS			
1	Government securities and Government guaranteed bonds including Treasury Bills	24,155,472	18,111,272
2	Other Approved Securities	-	-
3	Other Approved Investments	-	-
	(a) Shares	-	-
	(aa) Equity	-	214,981
	(bb) Preference	-	-
	(b) Mutual Funds	-	-
	(c) Derivative Instruments	-	-
	(d) Debentures/ Bonds	9,285,194	11,363,687
	(e) Other Securities - InvTs	59,021	-
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
	(h) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	9,786,296	9,501,170
5	Other Investments-Alternative Investment Funds/Corporate Debentures	1,427,011	1,898,437
	Less: Provision for Doubtful Investments	(231,837)	(205,815)
		1,195,174	1,692,622
SHORT TERM INVESTMENTS			
1	Government securities and Government guaranteed bonds including Treasury Bills	-	-
2	Other Approved Securities	-	-
3	Other Approved Investments	-	-
	(a) Shares	-	-
	(aa) Equity	3,092,206	1,812,446
	(bb) Preference	-	-
	(b) Mutual Funds	1,656,203	1,298,488
	(c) Derivative Instruments	-	-
	(d) Debentures/ Bonds	4,914,126	3,299,961
	(e) Other Securities-TREP	192,922	275,121
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
	(h) Fixed Deposits with Banks	-	-
4	Investments in Infrastructure and Social Sector	909,908	1,173,870
5	Other Investments - Corporate Debentures / Equity	795,998	548,428
	Less: Provision for Doubtful Investments	(99,359)	(55,186)
		696,639	493,242
	TOTAL	55,943,161	49,236,860

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.
- (f) Investments maturing within twelve months from balance sheet date and investments made with the specific intention to dispose of