

FORM NL-12-INVESTMENT SCHEDULE

INVESTMENTS- SHAREHOLDERS'

S. No.	Particulars	As at Sep 30, 2020	As at Sep 30, 2019
		(₹ '000)	(₹ '000)
	LONG TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	31,94,071	20,68,075
2	Other Approved Securities	13,458	-
3	Other Investments	-	-
	(a) Shares	-	-
	(aa) Equity	-	-
	(bb) Preference	-	-
	(b) Mutual Funds	-	-
	(c) Derivative Instruments	-	-
	(d) Debentures / Bonds	19,02,530	13,48,230
	(e) Other Securities / Bank Deposit	-	-
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
4	Investments in Infrastructure and Social Sector	20,28,094	17,99,813
5	Other than Approved Investments		
	(a) Shares : Equity	-	-
	(b) Debentures/ Bonds (Refer below note no. 3 & 4)	17,618	21,771
	SHORT TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	4,18,242	1,72,186
2	Other Approved Securities	-	-
3	Other Investments	-	-
	(a) Shares	-	-
	(aa) Equity	70,288	64,137
	(bb) Preference	-	-
	(b) Mutual Funds	17,566	2,28,986
	(c) Derivative Instruments	-	-
	(d) Debentures / Bonds	5,01,015	5,04,999
	(e) Other Securities / Bank Deposit	2,57,526	13,524
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
4	Investments in Infrastructure and Social Sector	4,15,248	3,38,470
5	Other than Approved Investments	-	-
	(a) Shares : Equity	-	-
	(b) Mutual Fund	-	-
	(c) Debentures/Bonds (Refer below note no. 3)	-	64,545
	TOTAL	88,35,656	66,24,736

Note :

- Aggregate book value of Investments (other than listed equities) is Rs. 87,47,803 thousands (previous year Rs.63,31,610 thousands)
- Aggregate market value of Investments (other than listed equities) is Rs. 90,50,558 thousands (previous year Rs. 64,15,265 thousands)
- Provision for IL & FS Securiteis in Long Term Investment more than 1 year of Rs 11,094 thousands (previous year Rs 3,688 thousands) & in Short Term Investment less than 1 year of NIL (previous year Rs.9,221 thousands)
- Provision for Sintex Industries Limited in Long Term Investment more than 1 year of Rs 1,803 thousands (previous year Rs Rs 1,598 thousands)

INVESTMENTS - POLICYHOLDERS'

S. No.	Particulars	As at Sep 30, 2020	As at Sep 30, 2019
		(₹ '000)	(₹ '000)
	LONG TERM INVESTMENTS		
1	Government securities and Government guaranteed bonds including Treasury Bills	83,22,007	63,42,715
2	Other Approved Securities	35,065	-
3	Other Investments	-	-
	(a) Shares	-	-
	(aa) Equity	-	-
	(bb) Preference	-	-
	(b) Mutual Funds	-	-
	(c) Derivative Instruments	-	-
	(d) Debentures / Bonds	49,56,955	41,34,975
	(e) Other Securities / Bank Deposit	-	-
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
4	Investments in Infrastructure and Social Sector	52,84,108	55,19,966
5	Other than Approved Investments	-	-
	(a) Shares : Equity	-	-
	(b) Debentures/ Bonds (Refer below note no. 3 & 4)	45,903	66,770
	SHORT TERM INVESTMENTS	-	-
1	Government securities and Government guaranteed bonds including Treasury Bills	10,89,711	5,28,090
2	Other Approved Securities	-	-
3	Other Investments	-	-
	(a) Shares	-	-
	(aa) Equity	1,83,131	1,96,706
	(bb) Preference	-	-
	(b) Mutual Funds	45,767	7,02,293
	(c) Derivative Instruments	-	-
	(d) Debentures / Bonds	13,05,373	15,48,816
	(e) Other Securities / Bank Deposit	6,70,974	41,476
	(f) Subsidiaries	-	-
	(g) Investment Properties-Real Estate	-	-
4	Investments in Infrastructure and Social Sector	10,81,911	10,38,075
5	Other than Approved Investments	-	-
	(a) Shares : Equity	-	-
	(b) Mutual Fund	-	-
	(c) Debentures/Bonds (Refer below note no. 3)	-	1,97,958
	TOTAL	2,30,20,905	2,03,17,840

Note :

- Aggregate book value of Investments (other than listed equities) is Rs. 2,27,92,005 thousands (previous year Rs.1,94,18,834 thousands)
- Aggregate market value of Investments (other than listed equities) is Rs. 2,35,80,821 thousands (previous year Rs.1,96,75,400 thousands)
- Provision for IL & FS Securiteis in Long Term Investment more than 1 year of Rs 28,906 thousands (previous year Rs 11,312 thousands) & in Short Term Investment less than 1 year of NIL (previous year Rs.28,279 thousands)
- Provision for Sintex Industries Limited in Long Term Investment more than 1 year of Rs.4,697 thousands (previous year Rs 4,902 thousands)

INVESTMENTS**Note :**

(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, rather than for use in services or for administrative purposes.

(f) Investments maturing within twelve months from balance sheet date and investments made with the specific intention to dispose of within twelve months from balance sheet date shall be classified as short-term investments