

FORM NL-1-B-RA
Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch
Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016
REVENUE ACCOUNT FOR THE PERIOD ENDED ON Sep 30, 2022

(Amount in Rs. Lakhs)

Particulars	Schedule Ref. Form No.	LIFE				Total			
		For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2021	For Half Year Ended Sep 30, 2021	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2021	For Half Year Ended Sep 30, 2021
1 Premiums earned (Net)	NL-4	3,632	8,794	4,277	9,390	3,632	8,794	4,277	9,390
2 Profit/ Loss on sale/redemption of Investments		59	114	6	6	59	114	6	6
3 Interest, Dividend & Rent – Gross Note 1		3,554	7,065	2,790	5,551	3,554	7,065	2,790	5,551
4 Other		-	-	25,155	25,155	-	-	25,155	25,155
(a) Contribution from the Shareholders' Account									
(i) Towards deficit in Policyholder Fund									
(ii) Others		4	4	-	-	4	4	-	-
TOTAL (A)		7,248	15,977	32,228	40,103	7,248	15,977	32,228	40,103
6 Claims Incurred (Net)	NL-5	3,283	7,013	43,217	36,496	3,283	7,013	43,217	36,496
7 Commission	NL-6	(186)	(446)	74	(190)	(186)	(446)	74	(190)
8 Operating Expenses related to Insurance Business	NL-7	1,036	2,071	334	2,147	1,036	2,071	334	2,147
9 Premium Deficiency		(961)	(2,237)	1,711	1,837	(961)	(2,237)	1,711	1,837
TOTAL (B)		3,172	6,401	45,335	40,289	3,172	6,401	45,335	40,289
10 Operating Profit/(Loss) C= (A - B)		4,076	9,575	(13,108)	(186)	4,076	9,575	(13,108)	(186)
11 APPROPRIATIONS									
Transfer to Shareholders' Account		4,076	9,575	(13,108)	(186)	4,076	9,575	(13,108)	(186)
Transfer to Catastrophe Reserve		-	-	-	-	-	-	-	-
Transfer to Other Reserves (to be specified)		-	-	-	-	-	-	-	-
TOTAL (C)		4,076	9,575	(13,108)	(186)	4,076	9,575	(13,108)	(186)

Note - 1

Pertaining to Policyholder's funds	LIFE				Total			
	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2021	For Half Year Ended Sep 30, 2021	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2021	For Half Year Ended Sep 30, 2021
Interest, Dividend & Rent	3,840	7,662	3,024	6,014	3,840	7,662	3,024	6,014
Add/Less:-								
Investment Expenses								
Amortisation of Premium/ Discount on Investments	(286)	(597)	(234)	(462)	(286)	(597)	(234)	(462)
Amount written off in respect of depreciated investments								
Provision for Bad and Doubtful Debts								
Provision for diminution in the value of other than actively traded Equities								
Investment income from Pool								
Interest, Dividend & Rent – Gross*	3,554	7,065	2,790	5,551	3,554	7,065	2,790	5,551

* Term gross implies inclusive of TDS

Note- Other Segments of Business like Fire, Marine, Motor, health & others are not applicable to RGA Life Reinsurance Company of Canada - India Branch

FORM NL-2-B-PL

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED ON Sep 30, 2022

(Amount in Rs. Lakhs)

	Particulars	Schedule Ref. Form No.	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2021	For Half Year Ended Sep 30, 2021
1	OPERATING PROFIT/(LOSS)	NL-1				
	(a) Fire Insurance		-	-	-	-
	(b) Marine Insurance		-	-	-	-
	(c) Miscellaneous Insurance		-	-	-	-
	(d) Life		4,076	9,575	(13,108)	(186)
2	INCOME FROM INVESTMENTS					
	(a) Interest, Dividend & Rent – Gross		1,329	2,596	1,717	3,250
	(b) Profit on sale of investments		-	-	3	3
	(c) (Loss on sale/ redemption of investments)		-	-	-	-
	(d) Amortization of Premium / Discount on Investments		(70)	(133)	(133)	(250)
3	OTHER INCOME (To be specified)		-	-	0	0
	TOTAL (A)		5,336	12,039	(11,519)	2,818
4	PROVISIONS (Other than taxation)					
	(a) For diminution in the value of investments		-	-	-	-
	(b) For doubtful debts		-	-	-	-
	(c) Others (to be specified)		-	-	-	-
5	OTHER EXPENSES					
	(a) Expenses other than those related to Insurance Business		6	10	-	-
	(b) Bad debts written off		-	-	-	-
	(c) Interest on subordinated debt		-	-	-	-
	(d) Expenses towards CSR activities		-	-	-	-
	(e) Penalties		-	-	-	-
	(f) Contribution to Policyholders' A/c		-	-	-	-
	(i) Towards deficit in Policyholder Fund		-	-	25,155	25,155
	(g) Others (Please specify)					
	(i) _____					
	(ii) _____					
	TOTAL (B)		6	10	25,155	25,155
6	Profit/(Loss) Before Tax		5,330	12,029	(36,674)	(22,337)
7	Provision for Taxation		-	-	(230)	(230)
8	Profit / (Loss) after tax		5,330	12,029	(36,905)	(22,567)
9	APPROPRIATIONS					
	(a) Interim dividends paid during the year		-	-	-	-
	(b) Final dividend paid		-	-	-	-
	(c) Transfer to any Reserves or Other Accounts (to be specified)		-	-	-	-
	Balance of profit/ loss brought forward from last year		(2,38,072)	(2,44,771)	(1,25,067)	(1,39,405)
	Balance carried forward to Balance Sheet		(2,32,742)	(2,32,742)	(1,61,972)	(1,61,972)

FORM NL-3-B-BSName of the Insurer: **RG Life Reinsurance Company of Canada - India Branch**Registration No. **FRB/005** and Date of Registration with the IRDAI **21st December 2016****BALANCE SHEET AS AT Sep 30, 2022****(Amount in Rs. Lakhs)**

Particulars	Schedule Ref. Form No.	As At Sep 30, 2022	As At Sep 30, 2021
SOURCES OF FUNDS			
RESERVES AND SURPLUS	NL-10	-	-
Head Office Account	NL-10A	3,39,009	2,51,817
FAIR VALUE CHANGE ACCOUNT			
-Shareholders' Funds		574	2
-Policyholders' Funds		270	5
BORROWINGS	NL-11		
TOTAL		3,39,854	2,51,824
APPLICATION OF FUNDS			
INVESTMENTS-Shareholders	NL-12	93,286	85,910
INVESTMENTS-Policyholders	NL-12A	2,19,549	1,94,376
LOANS	NL-13		
FIXED ASSETS	NL-14	287	369
DEFERRED TAX ASSET (Net)			
CURRENT ASSETS			
Cash and Bank Balances	NL-15	2,363	2,523
Advances and Other Assets	NL-16	56,131	43,356
Sub-Total (A)		58,493	45,879
DEFERRED TAX LIABILITY (Net)			
CURRENT LIABILITIES	NL-17	2,63,733	2,32,242
PROVISIONS	NL-18	772	4,441
Sub-Total (B)		2,64,504	2,36,683
NET CURRENT ASSETS (C) = (A - B)		(2,06,011)	(1,90,804)
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	NL-19		
DEBIT BALANCE IN PROFIT AND LOSS ACCOUNT		2,32,742	1,61,972
TOTAL		3,39,854	2,51,824

CONTINGENT LIABILITIES

Particulars	As At Sep 30, 2022	As At Sep 30, 2021
1. Partly paid-up investments	-	-
2. Claims, other than against policies, not acknowledged as	-	-
3. Underwriting commitments outstanding (in respect of	-	-
4. Guarantees given by or on behalf of the Company	-	-
5. Statutory demands/ liabilities in dispute, not provided for	-	-
6. Reinsurance obligations to the extent not provided for in	-	-
TOTAL	-	-

FORM NL-4-PREMIUM SCHEDULE

Name of the Insurer:RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Particulars	LIFE		Grand Total	
	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022
Gross Direct Premium				
Add: Premium on reinsurance accepted ^(a)	6,206	15,119	6,206	15,119
Less : Premium on reinsurance ceded ^(a)	(3,103)	(7,560)	(3,103)	(7,560)
Net Written Premium	3,103	7,560	3,103	7,560
Add: Opening balance of UPR	844	1,550	844	1,550
Less: Closing balance of UPR	315	315	315	315
Net Earned Premium	3,632	8,794	3,632	8,794

Previous Year

Particulars	LIFE		Grand Total	
	For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021	For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021
Gross Direct Premium				
Add: Premium on reinsurance accepted ^(a)	11,431	20,541	11,431	20,541
Less : Premium on reinsurance ceded ^(a)	(7,127)	(11,682)	(7,127)	(11,682)
Net Written Premium	4,304	8,859	4,304	8,859
Add: Opening balance of UPR	1,504	2,063	1,504	2,063
Less: Closing balance of UPR	1,532	1,532	1,532	1,532
Net Earned Premium	4,277	9,390	4,277	9,390

*Other Segments of Business like Fire, Marine, Motor, health & others are not applicable to RGA Life Reinsurance Company of Canada - India Branch

FORM NL-6-COMMISSION SCHEDULE

Name of the Insurer:RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Particulars	(Amount in Rs. Lakhs)			
	<u>LIFE</u>		Grand Total	
	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022
Commission & Remuneration				
Rewards				
Distribution fees				
Gross Commission				
Add: Commission on Re-insurance Accepted	-	7	-	7
Less: Commission on Re-insurance Ceded	(186)	(453)	(186)	(453)
Net Commission	(186)	(446)	(186)	(446)
Previous Year				
Particulars	(Amount in Rs. Lakhs)			
	<u>Total Miscellaneous</u>		Grand Total	
	For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021	For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021
Commission & Remuneration				
Rewards				
Distribution fees				
Gross Commission				
Add: Commission on Re-insurance Accepted	3	11	3	11
Less: Commission on Re-insurance Ceded	71	(201)	71	(201)
Net Commission	74	(190)	74	(190)

FORM NL-7-OPERATING EXPENSES SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

(Amount in Rs. Lakhs)

	Particulars	LIFE		Grand Total	
		For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022
1	Employees' remuneration & welfare benefits	463	857	463	857
2	Travel, conveyance and vehicle running expenses	9	13	9	13
3	Training expenses	7	7	7	7
4	Rents, rates & taxes	34	68	34	68
5	Repairs	0	0	0	0
6	Printing & stationery	-	0	-	0
7	Communication expenses	1	1	1	1
8	Legal & professional charges	(16)	14	(16)	14
9	Auditors' fees, expenses etc.	-	-	-	-
	(a) as auditor	(8)	3	(8)	3
	(b) as adviser or in any other capacity, in respect of	-	-	-	-
	(i) Taxation matters	-	-	-	-
	(ii) Insurance matters	-	-	-	-
	(iii) Management services; and	-	-	-	-
	(c) in any other capacity	-	-	-	-
10	Advertisement and publicity	-	-	-	-
11	Interest & Bank Charges	3	8	3	8
12	Depreciation	22	44	22	44
13	Brand/Trade Mark usage fee/charges	-	-	-	-
14	Business Development and Sales Promotion Expenses	3	3	3	3
15	Information Technology Expenses	-	-	-	-
16	Goods and Services Tax (GST)	(80)	-	(80)	-
17	Others (to be specified) ^a	-	-	-	-
	Accommodation Expenses	5	5	5	5
	Membership/Registration and other filing Fees	5	10	5	10
	Staff welfare expenses	9	11	9	11
	Office Expenses / Maintenance	4	10	4	10
	Forex Gain / Loss	99	114	99	114
	Recruitment Cost	12	12	12	12
	Miscellaneous expenses	1	1	1	1
	Management Fees Expenses	87	173	87	173
	Interunit charges and allocated expenses	372	709	372	709
	Postage and Courier	-	-	-	-
	Security Expenses	1	2	1	2
	Coronavirus Related Expenses	1	1	1	1
	Interest on statutory dues	3	3	3	3
	TOTAL	1,036	2,071	1,035	2,071

FORM NL-7-OPERATING EXPENSES SCHEDULE
Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch
Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016
(Amount in Rs. Lakhs)

	Particulars	LIFE		Grand Total	
		For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021	For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021
	Previous Period				
1	Employees' remuneration & welfare benefits	241	628	241	628
2	Travel, conveyance and vehicle running expenses	0	1	0	1
3	Training expenses	0	0	0	0
4	Rents, rates & taxes	39	78	39	78
5	Repairs	0	1	0	1
6	Printing & stationery	-	-	-	-
7	Communication expenses	1	1	1	1
8	Legal & professional charges	37	82	37	82
9	Auditors' fees, expenses etc.	-	-	-	-
	(a) as auditor	4	8	4	8
	(b) as adviser or in any other capacity, in respect of	-	-	-	-
	(i) Taxation matters	-	-	-	-
	(ii) Insurance matters	-	-	-	-
	(iii) Management services; and	-	-	-	-
	(c) in any other capacity	-	-	-	-
10	Advertisement and publicity	-	-	-	-
11	Interest & Bank Charges	4	13	4	13
12	Depreciation	25	50	25	50
13	Brand/Trade Mark usage fee/charges	-	-	-	-
14	Business Development and Sales Promotion Expenses	-	-	-	-
15	Information Technology Expenses	-	-	-	-
16	Goods and Services Tax (GST)	206	370	206	370
17	Others (to be specified) ⁹	-	-	-	-
	Accommodation Expenses	0	0	0	0
	Membership/Registration and other filing Fees	6	11	6	11
	Staff welfare expenses	1	2	1	2
	Office Expenses / Maintenance	2	5	2	5
	Forex Gain / Loss	(401)	107	(401)	107
	Recruitment Cost	0	4	0	4
	Miscellaneous expenses	(230)	1	(230)	1
	Management Fees Expenses	76	148	76	148
	Interunit charges and allocated expenses	321	625	321	625
	Postage and Courier	-	-	-	-
	Security Expenses	1	2	1	2
	Coronavirus Related Expenses	1	2	1	2
	Interest on statutory dues	0	8	0	8
	TOTAL	334	2147	334	2147

FORM NL-10-RESERVE AND SURPLUS SCHEDULE**Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****(Amount in Rs. Lakhs)**

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Share Premium	-	-
4	General Reserves	-	-
	Less: Amount utilized for Buy-back	-	-
	Less: Amount utilized for issue of Bonus shares	-	-
5	Catastrophe Reserve	-	-
6	Other Reserves (to be specified)	-	-
7	Balance of Profit in Profit & Loss Account	-	-
	TOTAL	-	-

FORM NL-10A-HEAD OFFICE ACCOUNT SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch
Registration No. FRB/005 and Date of Registration with the IRDAI 21st
December 2016

(Amount in Rs. Lakhs)

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
	Opening Balance of Assigned capital	3,39,009	2,33,284
	Add: Addition during the year	-	18,534
	Closing Balance of Assigned Capital*	3,39,009	2,51,817
	TOTAL	3,39,009	2,51,817

Note: *Represents irreversible fixed amount funded by Head Office per terms of licensed issued by the Authority and no amount/balance shall be transferred out of the Country without approval of the Authority.

FORM NL-11-BORROWINGS SCHEDULE**Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****(Amount in Rs. Lakhs)**

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
1	Debentures/ Bonds	-	-
2	Banks	-	-
3	Financial Institutions	-	-
4	Others (to be specified)	-	-
	TOTAL	-	-

Notes:

(Amount in Rs. Lakhs)

SL. NO.	SOURCE / INSTRUMENT	AMOUNT BORROWED	AMOUNT OF SECURITY	NATURE OF SECURITY

FORM NL-12 & 12A - INVESTMENT SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch
Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

(Amount in Rs. Lakhs)

Particulars	NL -12		NL -12A		Total	
	Shareholders		Policyholders		As at Sep 30, 2022	As at Sep 30, 2021
	As at Sep 30, 2022	As at Sep 30, 2021	As at Sep 30, 2022	As at Sep 30, 2021		
LONG TERM INVESTMENTS						
1 Government securities and Government guaranteed bonds including Treasury Bills	63,680	65,723	1,73,286	1,48,686	2,36,966	2,14,409
2 Other Approved Securities	-	-	-	-	-	-
3 Other Investments	-	-	-	-	-	-
(a) Shares	-	-	-	-	-	-
(aa) Equity	-	-	-	-	-	-
(bb) Preference	-	-	-	-	-	-
(b) Mutual Funds	-	-	-	-	-	-
(c) Derivative Instruments	-	-	-	-	-	-
(d) Debentures/ Bonds	-	-	-	-	-	-
(e) Other Securities (to be specified)	-	-	-	-	-	-
(f) Subsidiaries	-	-	-	-	-	-
(g) Investment Properties-Real Estate	-	-	-	-	-	-
4 Investments in Infrastructure and Housing	13,186	14,598	38,525	33,025	51,711	47,622
5 Other than Approved Investments	-	-	-	-	-	-
TOTAL	76,866	80,321	2,11,811	1,81,710	2,88,677	2,62,032
SHORT TERM INVESTMENTS						
1 Government securities and Government guaranteed bonds including Treasury Bills	-	-	-	-	-	-
2 Other Approved Securities	-	-	-	-	-	-
3 Other Investments	-	-	-	-	-	-
(a) Shares	-	-	-	-	-	-
(aa) Equity	-	-	-	-	-	-
(bb) Preference	-	-	-	-	-	-
(b) Mutual Funds	16,420	5,589	7,738	12,666	24,159	18,255
(c) Derivative Instruments	-	-	-	-	-	-
(d) Debentures/ Bonds	-	-	-	-	-	-
(e) Other Securities (to be specified)	-	-	-	-	-	-
(f) Subsidiaries	-	-	-	-	-	-
(g) Investment Properties-Real Estate	-	-	-	-	-	-
4 Investments in Infrastructure and Housing	-	-	-	-	-	-
5 Other than Approved Investments	-	-	-	-	-	-
TOTAL	16,420	5,589	7,738	12,666	24,159	18,255
GRNAD TOTAL	93,286	85,910	2,19,549	1,94,376	3,12,836	2,80,287

A) Aggregate value of Investments other than Listed Equity Securities and Derivative Instruments

(Amount in Rs. Lakhs)

Particulars	Shareholders		Policyholders		Total	
	As at Sep 30, 2022	As at Sep 30, 2021	As at Sep 30, 2022	As at Sep 30, 2021	As at Sep 30, 2022	As at Sep 30, 2021
Long Term Investments--						
Book Value	76,866	80,321	2,11,811	1,81,710	2,88,677	2,62,032
market Value	73,742	82,610	2,08,212	1,86,909	2,81,955	2,69,520
Short Term Investments--						
Book Value	16,420	5,589	7,738	12,666	24,159	18,255
market Value	16,420	5,589	7,738	12,666	24,159	18,255

FORM NL-13-LOANS SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

(Amount in Rs. Lakhs)

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
1	SECURITY-WISE CLASSIFICATION		
	Secured	-	-
	(a) On mortgage of property	-	-
	(aa) In India	-	-
	(bb) Outside India	-	-
	(b) On Shares, Bonds, Govt. Securities	-	-
	(c) Others (to be specified)	-	-
	Unsecured	-	-
	TOTAL	-	-
2	BORROWER-WISE CLASSIFICATION		
	(a) Central and State Governments	-	-
	(b) Banks and Financial Institutions	-	-
	(c) Subsidiaries	-	-
	(d) Industrial Undertakings	-	-
	(e) Companies	-	-
	(f) Others (to be specified)	-	-
	TOTAL	-	-
3	PERFORMANCE-WISE CLASSIFICATION		
	(a) Loans classified as standard	-	-
	(aa) In India	-	-
	(bb) Outside India	-	-
	(b) Non-performing loans less provisions	-	-
	(aa) In India	-	-
	(bb) Outside India	-	-
	TOTAL	-	-
4	MATURITY-WISE CLASSIFICATION		
	(a) Short Term	-	-
	(b) Long Term	-	-
	TOTAL	-	-

Provisions against Non-performing Loans			
	Non-Performing Loans	Loan Amount (Rs. Lakhs)	Provision (Rs. Lakhs)
	Sub-standard	-	-
	Doubtful	-	-
	Loss	-	-
	Total	-	-

FORM NL-14-FIXED ASSETS SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

(Amount in Rs. Lakhs)

Particulars	Cost/ Gross Block				Depreciation				Net Block	
	Opening 1st Apr 2022	Additions	Deductions	Closing 30th Sep 2022	Up to Last Year 31st March 2022	For The Period	On Sales/ Adjustments	To Date 30th Sep 2022	As at Sep 30, 2022	As at Sep 30, 2021
Goodwill	-	-	-	-	-	-	-	-	-	-
Intangibles -Software	561	-	-	561	247	40	-	287	275	354
Land-Freehold	-	-	-	-	-	-	-	-	-	-
Leasehold Property	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Furniture & Fittings	-	-	-	-	-	-	-	-	-	-
Information Technology Equipment	67	5	-	72	61	4	-	64	8	10
Vehicles	-	-	-	-	-	-	-	-	-	-
Office Equipment	11	2	-	13	7	1	-	8	5	5
Others (Specify nature)	-	-	-	-	-	-	-	-	-	-
TOTAL	640	7	-	646	315	44	-	359	287	369
Work in progress	-	-	-	-	-	-	-	-	-	-
Grand Total	640	7	-	646	315	44	-	359	287	369
PREVIOUS YEAR	629	3	-	632	213	50	-	264	369	416

Note:

(a) Assets included in land, property and building above exclude Investment Properties as defined in note (e) to Form NL-12-Investment Schedule.

FORM NL-15-CASH AND BANK BALANCE SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

(Amount in Rs. Lakhs)

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
1	Cash (including cheques ^(a) , drafts and stamps)	-	-
2	Bank Balances	-	-
	(a) Deposit Accounts	-	-
	(aa) Short-term (due within 12 months)	-	-
	(bb) Others	-	-
	(b) Current Accounts	2,363	2,523
	(c) Others (to be specified)	-	-
3	Money at Call and Short Notice	-	-
	(a) With Banks	-	-
	(b) With other Institutions	-	-
4	Others (to be specified)	-	-
	TOTAL	2363	2523
	Balances with non-scheduled banks included in 2 and 3 above	-	-
	CASH & BANK BALANCES		
	In India	2,363	2,523
	Outside India	-	-

* Cheques on hand amount to Rs. 0 (in Lakh) Previous Year : Rs. 0 (in Lakh)

FORM NL-16A-ADVANCES AND OTHER ASSETS SCHEDULE (FRBs)**Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****(Amount in Rs. Lakhs)**

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
	ADVANCES		
1	Reserve deposits with ceding companies		
2	Application money for investments	-	
3	Prepayments	27	22
4	Advances to Directors/Officers	-	
5	Advance tax paid and taxes deducted at source (Net of provision for taxation)	2,084	2,266
6	Others - Advances to employees	0	0
	TOTAL (A)	2,111	2,288
	OTHER ASSETS		
1	Income accrued on investments	6,235	5,590
2	Outstanding Premiums	12,984	11,631
	Less : Provisions for doubtful debts	-	-
3	Agents' Balances	-	-
4	Foreign Agencies Balances	-	-
5	Due from other entities carrying on insurance business (including reinsurers)	34,410	23,202
	Less : Provisions for doubtful debts	-	-
6	Due from subsidiaries/ holding	-	-
7	Current Account of Head Office*	-	-
8	Other- Input Tax Credit	134	645
	Others	257	1
	TOTAL (B)	54,019	41,069
	TOTAL (A+B)	56,131	43,356

Notes:

(a) The items under the above heads shall not be shown net of provisions for doubtful amounts. The amount of provision against each head should be shown separately.

(b) The term 'officer' should conform to the definition of that term as given under the Companies Act.

FORM NL-17A -CURRENT LIABILITIES SCHEDULE (FRBs)

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch
Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

(Amount in Rs. Lakhs)

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
1	Agents' Balances	-	-
2	Balances due to other insurance companies	-	-
3	Deposits held on re-insurance ceded	-	-
4	Premiums received in advance	-	-
	(a) For Long term policies	-	-
	(b) for Other Policies	-	-
5	Unallocated Premium	-	-
6	Sundry creditors	4,638	3,236
7	Due to subsidiaries/ holding company	-	-
8	Claims Outstanding (Incl IBNR Claims)	2,57,833	2,26,502
9	Due to Officers/ Directors	-	-
10	Current Account of Head Office*	-	-
11	Interest payable on debentures/bonds	-	-
12	GST Liabilities	-	-
13	Others -Statutory dues payable	1,249	2,493
	Others- Payable to employees	13	12
	TOTAL	2,63,733	2,32,242

Note:

(a) Long term policies are policies with more than one year tenure

FORM NL-18-PROVISIONS SCHEDULE**Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****(Amount in Rs. Lakhs)**

	Particulars	As at Sep 30, 2022	As at Sep 30, 2021
1	Reserve for Unexpired Risk	315	1,532
2	Reserve for Premium Deficiency	3	2,701
3	For taxation (less advance tax paid and taxes deducted at source)	-	-
4	For Employee Benefits	454	208
	TOTAL	772	4,441

FORM NL-19 MISC EXPENDITURE SCHEDULE**(To the extent not written off or adjusted)****Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****(Amount in Rs. Lakhs)**

	Particulars	As at Sep 30, 2022	As At Sep 30, 2021
1	Discount Allowed in issue of shares/ debentures	-	-
2	Others (to be specified)	-	-
	TOTAL	-	-

Notes:

- (a) No item shall be included under the head "Miscellaneous Expenditure" and carried forward
1. some benefit from the expenditure can reasonably be expected to be received in future, and 2. the amount of such benefit is reasonably determinable.
- (b) The amount to be carried forward in respect of any item included under the head "Miscellaneous Expenditure" shall not exceed the expected future revenue/other benefits related to the expenditure.

FORM NL-21-RELATED PARTY TRANSACTIONS SCHEDULE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

For the Quarter Ending: 30th Sep 2022

PART-A Related Party Transactions

Sl.No.	Name of the Related Party	Nature of Relationship with the Company	Description of Transactions / Categories	Consideration paid / received ¹ (Rs. in Lakhs)			
				For the Quarter Sep 30, 2022	For Half year Ended Sep 30, 2022	For the Quarter Sep 30, 2021	For Half year Ended Sep 30, 2021
1	RGA Life Reinsurance Company of Canada	Head Office	Amount Received from Head Office as Capital	-	-	-	18,533
2	RGA International Reinsurance Company dac	Group Company	Retro Premium	3,103	7,560	7,127	11,682
3	RGA International Reinsurance Company dac	Group Company	Retro Claims	(5,564)	(8,493)	(35,294)	(38,248)
4	RGA International Reinsurance Company dac	Group Company	Retro Commission	(186)	(453)	71	(201)
5	RGA Enterprise Services Company	Group Company	Shared Services Expenses	459	882	397	777

¹including the premium flow through Associates/ Group companies as agents and intermediaries

PART-B Related Party Transaction Balances - As at the end of the Quarter 30th Sep 2022

Sl.No.	Name of the Related Party	Nature of Relationship with the Company	Amount of Outstanding Balances including Commitments (Rs. in Lakhs)	Whether Payable / Receivable	Whether Secured? If so, Nature of consideration to be provided at the time of settlement	Details of any Guarantees given or received	Balance under Provision for doubtful debts relating to the outstanding balance receivable (Rs. in Lakhs)	Expenses recognised up to the quarter end during the year in respect of bad or doubtful debts due from the related party (Rs. in Lakhs)
1	RGA Life Reinsurance Company of Canada	Head Office	1,763	Payable	Nil	Nil	Nil	Nil
2	RGA International Reinsurance Company dac	Group Company	63,000	Retro Receivable	Nil	Nil	Nil	Nil
3	RGA International Reinsurance Company dac	Group Company	28,590	Payable	Nil	Nil	Nil	Nil
4	RGA Enterprise Services Company	Group Company	3,459	Payable	Nil	Nil	Nil	Nil

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

PART - A

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Statement as on: 30th Sep 2022

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	93,286
	Investments (Policyholders)	8A	2,19,549
2	Loans	9	
3	Fixed Assets	10	287
4	Current Assets		
	a. Cash & Bank Balance	11	2,363
	b. Advances & Other Assets	12	56,131
5	Current Liabilities		
	a. Current Liabilities	13	2,63,733
	b. Provisions	14	772
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		2,32,742
6	Credit/ (Debit) Fair Value Change Account		844
	Application of Funds as per Balance Sheet (A)		3,39,009
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	
2	Fixed Assets (if any)	10	287
3	Cash & Bank Balance (if any)	11	2,363
4	Advances & Other Assets (if any)	12	56,131
5	Current Liabilities	13	2,63,733
6	Provisions	14	772
7	Misc. Exp not Written Off	15	
8	Investments held outside India		
9	Debit Balance of P&L A/c		2,32,742
10	Credit/ (Debit) Fair Value Change Account		844
	Total (B)		26,174
	'Investment Assets'	(A-B)	3,12,836

Section II										
No	'Investment' represented as	Reg. %	SH			Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance	FRSM+	PH					
			(a)	(b)	(c)					
1	Central Govt. Securities	Not less than 20%	-	63,680	1,73,286	2,36,966	75.95%	-	2,36,966	2,30,725
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	63,680	1,73,286	2,36,966	75.95%	-	2,36,966	2,30,725
3	Investment subject to Exposure Norms									
	a. Housing / Infra & Loans to SG for Housing and FFE									
	1. Approved Investments	Not less than 15%	-	13,186	38,525	51,711	16.57%	-	51,711	51,230
	2. Other Investments									
	b. Approved Investments	Not exceeding 5%	-	15,847	7,468	23,315	7.47%	844	24,159	24,159
	c. Other Investments									
	Investment Assets	100%	-	92,713	2,19,279	3,11,992	100%	844	3,12,836	3,06,114

PART - B

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Statement as on: 30th Sep 2022

Statement of Accretion of Assets

(Rs. Lakhs)

(Business within India)

Periodicity of Submission : Quarterly

No	Category of Investments	COI	Opening Balance as on 1st Jul 2021	% to Opening Balance	Net Accretion for the Qtr.	% to Total Accrual	TOTAL	% to Total
			(A)	(B)	(A+B)			
1	Central Govt. Securities		2,28,834	76.45%	8,132	60.24%	2,36,966	75.75%
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		2,28,834	76.45%	8,132	60.24%	2,36,966	75.75%
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFE		-		-		-	
	1. Approved Investments		-		-		-	
	2. Other Investments		-		-		-	
	b. Infrastructure Investments							
	1. Approved Investments		45,166	15.09%	6,544	48.48%	51711	16.53%
	2. Other Investments		-		-		-	
	c. Approved Investments		25,335	8.46%	(1,176)	-8.71%	24159	7.72%
	d. Other Investments (not exceeding 15%)		-		-		-	
	Total		2,99,336	100.00%	13,500	100.00%	3,12,836	100.00%

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

FORM NL-29-DETAIL REGARDING DEBT SECURITIES

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Statement as on: 30th Sep 2022

(Amount in Rs. Lakhs)

	Detail Regarding debt securities							
	MARKET VALUE				Book Value			
	As at 30th Sep 2022	as % of total for this class	As at 30th Sep 2021	as % of total for this class	As at 30th Sep 2022	as % of total for this class	As at 30th Sep 2021	as % of total for this class
Break down by credit rating								
Investments in Sovereign instruments	2,30,725	75%	2,20,308	77%	2,36,966	76%	2,14,409	76%
AAA rated	51,230	17%	49,212	17%	51,711	17%	47,622	17%
AA or better	-	-	-	-	-	-	-	-
Rated below AA but above A	-	-	-	-	-	-	-	-
Rated below A but above B	-	-	-	-	-	-	-	-
Liquid Mutual Fund	24,159	8%	18,255	6%	24,159	8%	18,255	7%
Total (A)	3,06,113	100%	2,87,775	100%	3,12,836	100%	2,80,287	100%
BREAKDOWN BY RESIDUALMATURITY								
Up to 1 year	4,014	1%	25,015	9%	3,993	1%	24,359	9%
more than 1 year and upto 3years	44,390	15%	39,052	14%	44,369	14%	37,131	13%
More than 3years and up to 7years	91,096	30%	78,972	27%	92,559	30%	76,136	27%
More than 7 years and up to 10 years	85,464	28%	62,484	22%	88,175	28%	60,991	22%
above 10 years	56,990	19%	63,996	22%	59,581	19%	63,415	23%
Liquid Mutual Fund	24,159	8%	18,255	6%	24,159	-	18,255	0%
Total (B)	3,06,113	100%	2,87,775	100%	3,12,836	100%	2,80,287	100%
Breakdown by type of the issuer								
a. Central Government	2,30,725	75%	2,20,308	77%	2,36,966	76%	2,14,409	76%
b. State Government	-	-	-	-	-	-	-	-
c. Corporate Securities	51,230	17%	49,212	17%	51,711	17%	47,622	17%
Liquid Mutual Fund	24,159	8%	18,255	6%	24,159	8%	18,255	7%
Total (C)	3,06,113	100%	2,87,775	100%	3,12,836	100%	2,80,287	100%

FORM NL-30 -DETAILS OF NON-PERFORMING ASSETS

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Statement as on: 30th Sep 2022

Date:

Name of the Fund

(Amount in Rs. Lakhs)

NO	PARTICULARS	Bonds / Debentures		Loans		Other Debt instruments		All Other Assets		TOTAL	
		YTD (As on date)	Prev. FY (As on 31 Mar)	YTD (As on date)	Prev. FY (As on 31 Mar)	YTD (As on date)	Prev. FY (As on 31 Mar)	YTD (As on date)	Prev. FY (As on 31 Mar)	YTD (As on date)	Prev. FY (As on 31 Mar)
1	Investments Assets	NIL									
2	Gross NPA										
3	% of Gross NPA on Investment Assets (2/1)										
4	Provision made on NPA										
5	Provision as a % of NPA (4/2)										
6	Provision on Standard Assets										
7	Net Investment Assets (1-4)										
8	Net NPA (2-4)										
9	% of Net NPA to Net Investment Assets (8/7)										
10	Write off made during the period										

FORM NL-31-STATEMENT OF INVESTMENT AND INCOME ON INVESTMENT

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch
Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016
Statement as on: 30th Sep 2022
Statement of Investment and Income on Investment
Periodicity of Submission: Quarterly

(Amount in Rs. Lakhs)

No.	Category of Investment	Category Code	Current Quarter				Year to Date (current year)				Year to Date (previous year) ³			
			Investment (Rs.) ¹	Income on Investment (Rs.)	Gross Yield (%) ¹	Net Yield (%) ²	Investment (Rs.) ¹	Income on Investment (Rs.)	Gross Yield (%) ¹	Net Yield (%) ²	Investment (Rs.) ¹	Income on Investment (Rs.)	Gross Yield (%) ¹	Net Yield (%) ²
1	Central Govt. Securities	CGSB	2,33,641	3,900	1.67%	1.67%	2,31,362	7,759	3.35%	3.35%	2,04,371	6,896	3.37%	3.37%
2	Infrastructure Bonds	IPTD	48,063	913	1.90%	1.90%	47,372	1,769	3.73%	3.73%	43,701	1,655	3.79%	3.79%
3	Liquid Fund - MF	EGMF	25,388	59	0.23%	0.23%	25,542	114	0.45%	0.45%	472	10	2.12%	2.12%
	TOTAL		3,07,093	4,872	1.59%	1.59%	3,04,275	9,642	3.17%	3.17%	2,48,544	8,561	3.44%	3.44%

FORM NL-33- REINSURANCE/RETROCESSION RISK CONCENTRATION

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Statement as on: 30th Sep 2022

(Amount in Rs. Lakhs)

S.No.	Reinsurance/Retrocession Placements	No. of reinsurers	Premium ceded to reinsurers for Half Year ended 30th Sep 2022			Premium ceded to reinsurers / Total reinsurance premium ceded (%)
			Proportional	Non-Proportional	Facultative	
	Outside India					
1	No. of Reinsurers with rating of AAA and above					
2	No. of Reinsurers with rating AA but less than AAA	1	7,560	-	-	100%
3	No. of Reinsurers with rating A but less than AA					
4	No. of Reinsurers with rating BBB but less than A					
5	No. of Reinsurers with rating less than BBB					
	Total (A)					
	With In India					
1	Indian Insurance Companies					
2	FRBs					
3	GIC Re					
4	Other (to be Specified)					
	Total (B)					
	Grand Total (C)= (A)+(B)		7,560	-	-	100%

FORM NL-41 OFFICES INFORMATION**Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****Statement as on: 30th Sep 2022**

Sl. No.	Office Information	Number
1	No. of offices at the beginning of the year	1
2	No. of branches approved during the year	0
3	No. of branches opened during the year	0
4	Out of approvals of previous year	0
	Out of approvals of this year	0
5	No. of branches closed during the year	0
6	No. of branches at the end of the year	1
7	No. of branches approved but not opened	0
8	No. of rural branches	0
9	No. of urban branches	1
10	No. of Directors:- (a) Independent Director (b) Executive Director (c) Non-executive Director (d) Women Director (e) Whole time director	Not Applicable
11	No. of Employees (a) On-roll: (b) Off-roll: (c) Total	33 5 38
11	No. of Insurance Agents and Intermediaries (a) Individual Agents, (b) Corporate Agents-Banks (c) Corporate Agents-Others (d) Insurance Brokers (e) Web Aggregators (f) Insurance Marketing Firm (g) Motor Insurance Service Providers (DIRECT) (h) Point of Sales persons (DIRECT) (i) Other as allowed by IRDAI (To be specified)	0 0 0 3 0 0 0 0 0 0

Employees and Insurance Agents and Intermediaries -Movement

Particulars	Employees	Insurance Agents and Intermediaries
Number at the beginning of the quarter	38	3
Recruitments during the quarter	6	0
Attrition during the quarter	6	0
Number at the end of the quarter	38	3

FORM NL-42 BOARD OF DIRECTORS & KEY MANAGEMENT PERSONS**Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch****Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016****Statement as on: 30th Sep 2022**

Board of Directors and Key Management Persons			
Sl. No.	Name of person	Designation/Role /Category	Details of change in the period, if any
1	Jyoti Punja	Chief Executive Officer	
2	Pankaj Jain	Chief Financial Officer	
3	Paramvir Singh Chatha	Chief Underwriting Officer	

Form NL-46-VOTING ACTIVITY DISCLOSURE UNDER STEWARDSHIP CODE

Name of the Insurer: RGA Life Reinsurance Company of Canada - India Branch

Registration No. FRB/005 and Date of Registration with the IRDAI 21st December 2016

Statement as on: 30th Sep 2022

Meeting Date	Investee Company Name	Type of Meeting (AGM / EGM)	Proposal of Management / Shareholders	Description of the proposal	Management Recommendation	Vote (For / Against/ Abstain)	Reason supporting the vote decision
NOT APPLICABLE							