

FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)

**STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED
As at March 31, 2025**

Name of Insurer: Universal Sompo General Insurance Company Limited
Registration Number: 134
Date of Registration: November 16, 2007
Classification: Business within India / Total Business

(₹ in Lakhs)				
Item No.	Particulars	Policyholders A/c.	Shareholders A/c.	Total
Investments:				
	Shareholders as per NL-12 of BS	-	1,26,174	1,26,174
	Policyholders as per NL-12 A of BS	4,01,184	-	4,01,184
(A)	Total Investments as per BS	4,01,184	1,26,174	5,27,358
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	7,229	7,229
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	810	810
Current Assets:				
(E)	Cash & Bank Balances as per BS	-	2,978	2,978
(F)	Advances and Other assets as per BS	82,066	43,194	1,25,260
(G)	Total Current Assets as per BS...(E)+(F)	82,066	46,172	1,28,238
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	9,180	6,169	15,349
(I)	Loans as per BS	-	-	-
(J)	Fair value change account subject to minimum of zero	-	-	-
(K)	Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)	4,83,250	1,79,576	6,62,825
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	9,180	6,979	16,159
(M)	Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)	4,74,069	1,72,597	6,46,666

(₹ in Lakhs)				
Item No.	Inadmissible Investment assets (Item wise Details)	Policyholders A/c.	Shareholders A/c.	Total
Inadmissible Investment assets as per Clause (1) of Schedule I of regulation				
Inadmissible Fixed assets				
(a)	Furniture, Fixtures, dead stock and Stationery	-	119	119
(b)	Leasehold Improvements	-	691	691
(c)	Computer Equipments	-	-	-
Inadmissible current assets				
(a)	Re-insurer bal o/s for more than 365 days having Indian Branch	4,206	-	4,206
(b)	Re-insurer bal o/s for more than 180 days not having Indian Branch	1,646	-	1,646
(c)	Outstanding Premiums for more than 365 days	612	-	612
(d)	Prepayments	-	-	-
(e)	Advance to Employees 100% disallowed	-	-	-
(f)	Advance to Others greater than 90 days	-	-	-
(g)	Other Deposits	-	-	-
(h)	GST tax utilized Credit O/S for more than 120 days	-	2,902	2,902
(i)	Agents' Balances greater than 30 days	-	82	82
(j)	Co-insurer bal o/s for more than 90 days	2,654	-	2,654
(k)	Fair Value Change account subject to minimum of zero	-	-	-
(l)	Deferred Tax Asset (Net)	-	2,877	2,877
(m)	Advance commission to Agents	-	309	309
(n)	GST Receivable from Reinsurers for greater than 365 days	61	-	61
Total		9,180	6,979	16,159

Note: The form is prepared as per prescribed IRDAI Solvency Regulations as amended from time to time.