

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

PART - A

Name of the Insurer: Universal Sompo General Insurance Company Limited

Registration Number: 134

Statement as on: March 31, 2025

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

Section I (₹ in Lakhs)			
No	PARTICULARS	SCH ++	AMOUNT
1	Investments (Shareholders)	8	1,26,174
	Investments (Policyholders)	8A	4,01,184
2	Loans	9	-
3	Fixed Assets	10	7,229
4	Deferred Tax Assets		3,836
5	Current Assets		-
	a. Cash & Bank Balance	11	2,978
	b. Advances & Other Assets	12	1,24,696
6	Current Liabilities		-
	a. Current Liabilities	13	3,97,446
	b. Provisions	14	92,875
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	Application of Funds as per Balance Sheet (A)		1,75,776
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	7,229
3	Deferred Tax Assets		3,836
4	Cash & Bank Balance (if any)	11	2,978
5	Advances & Other Assets (if any)	12	1,24,696
6	Current Liabilities	13	3,97,446
7	Provisions	14	92,875
8	Misc. Exp not Written Off	15	-
9	Investments held outside India		-
10	Debit Balance of P&L A/c		-
	Total (B)		(3,51,582)
	Investment Assets	(A-B)	5,27,358

Section II (₹ in Lakhs)										
No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance	FRSM <sup>+</sup>						
			(a)	(b)	(c)	d = (a+b+c)	e = (d-a) %	(f)	(g)=(d+f)	
1	Central Govt. Securities	Not less than 20%	-	33,748	1,07,152	1,40,900	26.58	-	1,40,900	1,41,613
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	44,182	1,40,282	1,84,464	34.79	-	1,84,464	1,85,783
3	Investment subject to Exposure Norms		-	82,806	2,62,915	3,45,721	65.21	(2,327)	3,43,394	3,45,187
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%	-	-	-	-	-	-	-	-
	1. Approved Investments		-	37,614	1,19,427	1,57,041	29.62	(14)	1,57,027	1,57,660
	2. Other Investments		-	323	1,027	1,350	0.25	49	1,400	1,400
	b. Approved Investments	Not exceeding 55%	-	41,162	1,30,692	1,71,854	32.41	(801)	1,71,053	1,71,713
	c. Other Investments		-	3,707	11,769	15,475	2.92	(1,561)	13,915	14,415
	Investment Assets	100%		1,26,987	4,03,197	5,30,185	100.00	(2,327)	5,27,858	5,30,970

Certification:

Certified that the information given herein are correct and complete to the best of my knowledge and belief and nothing has been concealed or suppressed

Note:

- (+) FRSM refers 'Funds representing Solvency Margin'
- Other Investments' are as permitted under 27A(2)
- Pattern of Investment is applicable to both Shareholders funds representing solvency margin and policyholders funds.
- Exposure Norms shall apply to Funds held beyond Solvency Margin, held in a separate Custody Account
- SCH (++) refers to Schedules to Balance Sheet, prepared as per IRDAI (Preparation of Fin. Stmt and Auditors' Report of Ins Companies) Regulations
- Investment Regulations, as amended from time to time, to be referred

PART - B

Name of the Insurer: Universal Sampo General Insurance Company Limited  
Registration Number: 134  
Statement as on: March 31, 2025  
Statement of Accretion of Assets  
(Business within India)  
Periodicity of Submission : Quarterly

(₹ in Lakhs)

No	Category of Investments	COI	Opening Balance	% to Opening Balance	Net Accretion for the Qtr.	% to Total Accrual	TOTAL	% to Total
			(A)		(B)		(A+B)	
1	Central Govt. Securities		1,33,930	26.89	6,970	21.75	1,40,900	26.58
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		1,77,785	35.69	6,679	20.84	1,84,464	34.79
3	Investment subject to Exposure Norms				-			
	a. Housing & Loans to SG for Housing and FFE				-			
	1. Approved Investments		60,801	12.21	(2,529)	-7.89	58,272	10.99
	2. Other Investments		900	0.18	50	0.16	950	0.18
	b. Infrastructure Investments				-			
	1. Approved Investments		92,331	18.54	6,438	20.09	98,769	18.63
	2. Other Investments		-	0.00	400	1.25	400	0.08
	c. Approved Investments		1,51,828	30.48	20,026	62.49	1,71,854	32.41
	d. Other Investments (not exceeding 15%)		14,492	2.91	983	3.07	15,475	2.92
	Total		4,98,137	100.00	32,048	100.00	5,30,185	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