

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

Name of the Insurer: Universal Sompo General Insurance Company Limited

Registration Number: 134

Statement as on: March 31, 2025

Statement of Investment and Income on Investment

Periodicity of Submission: Quarterly

(₹ in Lakhs)

No.	Category of Investment	Category Code	For the Quarter Ended March 31, 2025				Up to the Quarter Ended March 31, 2025				Up to the Quarter Ended March 31, 2024			
			Investment (₹) ¹	Income on Investment (₹)	Gross Yield (%) ²	Net Yield (%) ²	Investment (₹) ¹	Income on Investment (₹)	Gross Yield (%) ²	Net Yield (%) ²	Investment (₹) ¹	Income on Investment (₹)	Gross Yield (%) ²	Net Yield (%) ²
1	CENTRAL GOVERNMENT SECURITIES	CGSB	1,36,306	2,195	6.53	4.89	1,26,452	8,396	6.64	4.97	1,12,268	7,240	6.45	4.83
		CSGB	1,007	1	4.50	3.37	1,007	-	4.50	3.37	-	-	-	-
		CTRB	6,463	3	3.73	2.79	3,613	34	5.94	4.44	3,648	21	5.28	3.95
2	STATE GOVERNMENT/OTHER APPROVED SEC./ OTHER GUARANTEED SEC.	CDSS	-	-	-	-	-	-	-	-	-	-	-	-
		SGOA	2,641	45	6.88	5.15	2,648	179	6.78	5.07	3,000	198	6.60	4.94
		SGGB	42,081	749	7.22	5.40	43,667	3,123	7.15	5.35	38,896	2,742	7.05	5.27
3	BONDS / DEBENTURES ISSUED BY NHB / INSTITUTIONS ACCREDITED BY NHB	HTDN	47,713	889	7.56	5.65	47,212	3,477	7.37	5.51	34,576	2,379	6.88	5.15
		HTHD	10,429	178	6.91	5.17	10,469	720	6.88	5.15	12,156	836	6.88	5.15
4	Commercial Papers - NHB / Institutions accredited by NHB	HTLN	-	-	-	-	-	-	-	-	4,059	51	7.77	5.82
	INFRASTRUCTURE / SOCIAL SECTOR INVESTMENTS		-	-	-	-	-	-	-	-	-	-	-	
	Infrastructure - PSU - Equity shares - Quoted	ITPE	-	-	-	-	-	-	-	-	108	23	41.33	30.93
	Infrastructure - Corporate Securities - Equity shares-Quoted	ITCE	1,701	-	-	-	1,482	31	2.11	1.58	-	-	-	-
	Taxable - Infrastructure / Social Sector - PSU - Debentures / Bonds	IPTD	66,965	1,164	7.05	5.28	65,680	4,724	7.19	5.38	63,911	4,482	7.01	5.25
	Infrastructure - Infrastructure Development Fund (IDF)	IDDF	14,948	291	7.88	5.90	13,557	1,066	7.86	5.88	9,916	783	7.89	5.91
	Taxable - Infrastructure / Social Sector - Other Corporate Securities (Approved Investments) - Debentures/Bonds	ICTD	2,516	46	7.48	5.60	2,518	188	7.47	5.59	2,760	191	7.71	5.77
	Infrastructure - PSU - CPs	IPCP	-	-	-	-	-	-	-	-	-	-	-	-
	Infrastructure - Other Corporate Securities - CPs	ICCP	-	-	-	-	-	-	-	-	3,652	10	7.46	5.59
	Infrastructure - PSU - Debentures / Bonds - Tax Free Bond	IPFD	-	-	-	-	-	-	-	-	-	-	-	-
5	Long Term Bank Bonds Approved Investment-Infrastructure	ILBI	10,294	214	8.41	6.29	10,318	817	7.92	5.93	6,781	522	7.70	5.76
	APPROVED INVESTMENT SUBJECT TO EXPOSURE NORMS		-	-	-	-	-	-	-	-	-	-	-	
	PSU (Approved Investment) - Equity Shares - Quoted	EAEO	2,103	-	-	-	1,488	90	6.04	4.52	737	307	41.61	31.14
	Corporate Securities - Equity Shares (Ordinary) - Quoted	EACE	21,161	379	7.26	5.43	17,828	2,627	14.74	11.03	10,434	1,650	15.81	11.83
	Corporate Securities - Bond Taxable	EPBT	1,000	14	5.60	4.19	1,123	63	5.62	4.20	3,500	203	5.79	4.33
	Corporate Securities - (Approved Investment) - Debentures	ECOS	1,15,974	2,075	7.26	5.43	1,10,177	8,412	7.64	5.71	93,712	7,155	7.63	5.71
	Commercial Papers - Approved Investment	ECCP	4,371	3	7.23	5.41	4,331	12	6.99	5.23	2,498	10	7.27	5.44
	Deposits - CDs with Scheduled Banks	EDCD	6,148	68	7.48	5.60	5,330	231	7.15	5.35	5,631	196	7.20	5.39
	Deposits - Deposit with Scheduled Banks	ECDB	1,087	23	8.50	6.36	2,291	140	6.09	4.56	2,445	101	5.86	4.39
	Additional Tier 1 (Basel III Compliant) Perpetual Bonds - [PSU Banks]	EAPS	1,500	31	8.34	6.24	1,500	125	8.32	6.23	1,500	25	8.23	6.16
	Mutual Funds - Gilt / G Sec / Liquid Schemes	EGMF	-	-	-	-	-	-	-	-	-	-	-	-
	Additional Tier 1 (Basel III Compliant) Perpetual Bonds - [Private Banks]	EAPB	-	-	-	-	-	-	-	-	-	-	-	-
	CCIL - CBLO/TREPS	ECBO	5,497	88	6.50	4.86	6,304	397	6.38	4.78	6,109	395	6.89	5.16
Passively Managed Equity ETF (Non Promoter Group)	EETF	3,682	(107)	(11.81)	(11.81)	2,121	63	2.99	2.23	1,119	224	20.01	14.98	
Application Money	ECAM	500	-	-	-	500	-	-	-	-	-	-	-	
6	OTHER INVESTMENTS		-	-	-	-	-	-	-	-	-	-	-	
	Other Investments - Equity Shares (incl. Co - op Societies)	OESH	11,810	(146)	(5.02)	(5.02)	10,648	1,306	12.26	9.18	2,148	278	12.93	9.67
	Mutual Funds -Debt/Income/Serial Plans/Liquid Schemes (Others)	OMGS	-	-	-	-	-	-	-	-	-	-	-	
	Debentures	OLDB	-	473	-	-	-	473	-	-	-	-	-	
	Bonds - PSU - Taxable	OBPT	-	-	-	-	-	-	-	-	-	-	-	
	Infrastructure - Debentures / Bonds / CPs / loans	IODS	-	-	-	-	-	-	-	-	4,770	10	6.74	5.04
	Infrastructure - Equity (including unlisted)	IOEQ	-	-	-	-	354	(76)	(78.96)	(78.96)	134	95	150.03	112.26
	Equity Shares in Housing Finance Companies	HOEQ	926	-	-	-	762	120	17.84	13.35	-	-	-	-
	Equity Shares (PSUs & Unlisted)	OEPU	487	-	-	-	487	-	-	-	155	20	30.29	22.67
	Passively Managed Equity ETF Non Promoter Group)	OETF	715	(24)	(18.98)	(18.98)	505	72	15.30	11.45	222	21	9.32	6.97
	Commercial Papers	OACP	-	-	-	-	-	-	-	-	-	-	-	
	Units of Infrastructure Investment Trust	OIIT	400	-	-	-	400	-	-	-	-	-	-	
	Alternative Investment Fund	OAFB	2,783	97	14.18	10.61	2,542	287	11.30	8.46	1,404	137	9.76	7.30
	TOTAL		5,08,103	8,748	6.98	5.23	4,85,205	37,099	7.65	5.72	4,09,358	30,301	7.40	5.54

Note: Category of Investment (COI) shall be as per Guidelines, as amended from time to time

1 Based on daily simple Average of Investments

2 Yield netted for Tax

3 In the previous year column, the figures of the corresponding Year to date of the previous financial year shall be shown

4 FORM shall be prepared in respect of each fund.

5 YTD Income on investment shall be reconciled with figures in P&L and Revenue account

6 Investment Regulations, as amended from time to time, to be referred