

FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)**STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED****As at June 30, 2025****Name of Insurer: Universal Sampo 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	-	1,17,252	1,17,252
	Policyholders as per NL-12 A of BS	4,01,184	-	4,01,184
(A)	Total Investments as per BS	4,01,184	1,17,252	5,18,435
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	7,135	7,135
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	775	775
	Current Assets:			
(E)	Cash & Bank Balances as per BS	-	8,529	8,529
(F)	Advances and Other assets as per BS	66,041	43,333	1,09,374
(G)	Total Current Assets as per BS...(E)+(F)	66,041	51,862	1,17,903
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	15,716	5,775	21,491
(I)	Loans as per BS	-	-	-
(J)	Fair value change account subject to minimum of zero	45	13	58
(K)	Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)	4,67,225	1,76,249	6,43,474
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	15,761	6,563	22,324
(M)	Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)	4,51,464	1,69,686	6,21,150

(₹ 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	-	115	115
	(b) Leasehold Improvements	-	660	660
	(c) Computer Equipments	-	-	-
	Inadmissible current assets			
	(a) Re-insurer bal o/s for more than 365 days having Indian Branch	962	-	962
	(b) Re-insurer bal o/s for more than 180 days not having Indian Branch	5,956	-	5,956
	(c) Outstanding Premiums for more than 365 days	2,418	-	2,418
	(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 90 days	-	2,974	2,974
	(i) Agents' Balances greater than 30 days	-	100	100
	(j) Co-insurer bal o/s for more than 90 days	6,325	-	6,325
	(k) Fair Value Change account subject to minimum of zero	45	13	58
	(l) Deferred Tax Asset (Net)	-	2,419	2,419
	(m) Advance commission to Agents	-	281	281
	(n) GST Receivable from Reinsurers for greater than 365 days	54	-	54
	Total	15,761	6,563	22,324

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