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 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	-	1,22,028	1,22,028
	Policyholders as per NL-12 A of BS	4,19,976	-	4,19,976
(A)	**Total Investments as per BS**	**4,19,976**	**1,22,028**	**5,42,005**
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	6,775	6,775
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	732	732
	Current Assets:			
(E)	Cash & Bank Balances as per BS	-	8,007	8,007
(F)	Advances and Other assets as per BS	86,379	55,003	1,41,382
(G)	**Total Current Assets as per BS...(E)+(F)**	**86,379**	**63,010**	**1,49,389**
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	28,072	4,481	**32,553**
(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)**	**5,06,355**	**1,91,813**	**6,98,169**
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	28,072	5,213	33,285
(M)	**Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)**	**4,78,283**	**1,86,600**	**6,64,883**

(₹ 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	-	118	118
	(b) Leasehold Improvements	-	614	614
	(c) Computer Equipments	-	-	-
	Inadmissible current assets			-
	(a) Re-insurer bal o/s for more than 365 days having Indian Branch	3,975	-	3,975
	(b) Re-insurer bal o/s for more than 180 days not having Indian Branch	7,453	-	7,453
	(c) Outstanding Premiums for more than 365 days	2,587	-	2,587
	(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	-	2,380	2,380
	(i) Agents' Balances greater than 30 days	-	92	92
	(j) Co-insurer bal o/s for more than 90 days	13,998	-	13,998
	(k) Fair Value Change account subject to minimum of zero	-	-	-
	(l) Deferred Tax Asset (Net)	-	1,912	1,912
	(m) Advance commission to Agents	-	97	97
	(n) GST Receivable from Reinsurers for greater than 365 days	-	58	58
	Total	**28,014**	**5,271**	**33,285**

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