

FORM NL-1-5-9A																		
Name of the Issuer : Universal Sompo General Insurance Company Limited																		
Registration No. 134 and Date of Registration with the IRDAI 16 November 2007																		
REVENUE ACCOUNT FOR THE QUARTER ENDED ON DECEMBER 31, 2025																		
Particulars	Schedule Ref. Form No.	Fire				Marine				Miscellaneous				Total				
		For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	
		€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	
1	Premiums earned (Net)	NL-4	932	2,988	(228)	1,103	399	1,224	164	1,044	65,559	1,67,111	76,413	1,75,182	66,890	1,71,323	76,349	1,77,329
2	Profit/ Loss on sale/redemption of Investments		29	91	19	95	9	23	2	15	1,431	3,954	887	3,172	1,469	4,068	908	3,282
3	Interest, Dividend & Rent - Gross Note 1		461	1,019	247	917	48	119	21	82	7,636	20,678	6,618	17,471	8,145	21,816	6,886	18,470
4	Others																	
	State Cheque write back		-	-	(2)	1	-	-	(2)	1	-	-	13	157	-	-	9	159
	Miscellaneous income		-	-	-	-	-	-	-	25	36	4	20	25	36	4	20	
	Foreign Exchange (Gain) / Loss		0	1	-	-	-	-	-	4	-	(1)	(9)	4	37	(1)	(3)	
	(B) Contribution from the Shareholders' Account - Towards remuneration of MD/CEO/WTD/Other KMPs		-	3	-	1	-	2	-	-	210	37	73	83	315	37	74	
	<b>TOTAL (A)</b>		<b>1,422</b>	<b>4,102</b>	<b>36</b>	<b>2,117</b>	<b>457</b>	<b>1,368</b>	<b>185</b>	<b>1,142</b>	<b>74,737</b>	<b>1,92,025</b>	<b>83,971</b>	<b>1,96,072</b>	<b>76,616</b>	<b>1,97,495</b>	<b>84,192</b>	<b>1,99,331</b>
6	Claims Incurred (Net)	NL-5	192	2,081	(36)	344	591	1,487	324	1,102	48,898	1,17,988	59,544	1,34,640	49,681	1,21,555	59,832	1,36,086
7	Commission	NL-6	38	(966)	(886)	(1,123)	(8)	(28)	(550)	119	9,986	24,110	4,704	12,954	10,016	23,176	3,268	11,950
8	Operating Expenses related to Insurance Business	NL-7	111	498	(20)	308	49	216	(11)	211	11,170	32,719	14,218	31,753	11,330	33,433	14,187	32,272
9	Premium Deficiency		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Contribution to Statutory Fund/Hit and Run Compensation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL (B)</b>		<b>341</b>	<b>1,673</b>	<b>(942)</b>	<b>(471)</b>	<b>632</b>	<b>1,675</b>	<b>(237)</b>	<b>1,432</b>	<b>70,251</b>	<b>1,75,499</b>	<b>78,745</b>	<b>1,80,753</b>	<b>71,224</b>	<b>1,78,846</b>	<b>77,566</b>	<b>1,81,714</b>
10	Operating Profit/(Loss) C = (A - B)		<b>1,080</b>	<b>2,429</b>	<b>978</b>	<b>2,588</b>	<b>(175)</b>	<b>(307)</b>	<b>422</b>	<b>(290)</b>	<b>4,486</b>	<b>16,527</b>	<b>5,226</b>	<b>15,319</b>	<b>5,392</b>	<b>18,649</b>	<b>6,626</b>	<b>17,617</b>
11	<b>APPROPRIATIONS</b>																	
	Transfer to Shareholders' Account		1,080	2,429	978	2,588	(175)	(307)	422	(290)	4,486	16,527	5,226	15,319	5,392	18,649	6,626	17,617
	Transfer to Catastrophe Reserve																	
	Transfer to Other Reserves (to be specified)																	
	<b>TOTAL (C)</b>		<b>1,080</b>	<b>2,429</b>	<b>978</b>	<b>2,588</b>	<b>(175)</b>	<b>(307)</b>	<b>422</b>	<b>(290)</b>	<b>4,486</b>	<b>16,527</b>	<b>5,226</b>	<b>15,319</b>	<b>5,392</b>	<b>18,649</b>	<b>6,626</b>	<b>17,617</b>
<b>Note -1</b>																		
<b>Particulars to Policyholder's funds.</b>																		
			For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024	For the Quarter Ended December 31, 2025	Up to the Quarter Ended December 31, 2025	For the Quarter Ended December 31, 2024	Up to the Quarter Ended December 31, 2024
	Interest, Dividend & Rent		163	496	168	541	49	123	22	86	7,907	21,471	6,868	18,137	8,119	22,090	7,058	18,764
	<b>Add/Less:</b>																	
	Investment Expenses		-1	(5)	-1	(6)	-	(3)	-	(3)	-62	(236)	-63	(210)	(63)	(242)	(64)	(217)
	Amortisation of Premium/ Discount on Investments		-4	(14)	-6	(18)	-1	(3)	-1	(3)	-211	(603)	-220	(593)	(216)	(620)	(227)	(614)
	Amount written off in respect of depreciated Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Provision for Bad and Doubtful Debts		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Provision for diminution in the value of other than actively traded Equities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Investment income from TP Pool & Nuclear Pool		303	542	86	400	-	-	-	2	46	33	137	305	588	119	537	
	<b>Interest, Dividend &amp; Rent - Gross*</b>		<b>461</b>	<b>1,019</b>	<b>247</b>	<b>917</b>	<b>48</b>	<b>119</b>	<b>21</b>	<b>82</b>	<b>7,636</b>	<b>20,678</b>	<b>6,618</b>	<b>17,471</b>	<b>8,145</b>	<b>21,816</b>	<b>6,886</b>	<b>18,470</b>

\* Term gross implies inclusive of TDS