

**FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)****STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED  
As at December 31, 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
	<b>Investments:</b>			
	Shareholders as per NL-12 of BS	-	1,21,295	1,21,295
	Policyholders as per NL-12 A of BS	4,64,927	-	4,64,927
<b>(A)</b>	<b>Total Investments as per BS</b>	<b>4,64,927</b>	<b>1,21,295</b>	<b>5,86,222</b>
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	6,735	6,735
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	685	685
	<b>Current Assets:</b>			
(E)	Cash & Bank Balances as per BS	-	17,863	17,863
(F)	Advances and Other assets as per BS	1,04,812	45,173	1,49,986
<b>(G)</b>	<b>Total Current Assets as per BS...(E)+(F)</b>	<b>1,04,812</b>	<b>63,037</b>	<b>1,67,849</b>
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	22,702	2,791	25,493
(I)	Loans as per BS	-	-	-
(J)	Fair value change account subject to minimum of zero	-	-	-
<b>(K)</b>	<b>Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)</b>	<b>5,69,739</b>	<b>1,91,066</b>	<b>7,60,806</b>
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	22,702	3,476	26,177
<b>(M)</b>	<b>Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)</b>	<b>5,47,038</b>	<b>1,87,591</b>	<b>7,34,628</b>

(₹ in Lakhs)

Item No.	Inadmissible Investment assets (Item wise Details)	Policyholders A/c.	Shareholders A/c.	Total
	<b>Inadmissible Investment assets as per Clause (1) of Schedule I of regulation</b>			
	<b>Inadmissible Fixed assets</b>			
(a)	Furniture, Fixtures, dead stock and Stationery	-	114	114
(b)	Leasehold Improvements	-	570	570
(c)	Computer Equipments	-	-	-
	<b>Inadmissible current assets</b>			
(a)	Re-insurer bal o/s for more than 365 days having Indian Branch	3,852	-	3,852
(b)	Re-insurer bal o/s for more than 180 days not having Indian Branch	7,551	-	7,551
(c)	Outstanding Premiums for more than 365 days	2,741	-	2,741
(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	-	641	641
(i)	Agents' Balances greater than 30 days	-	77	77
(j)	Co-insurer bal o/s for more than 90 days	8,467	-	8,467
(k)	Fair Value Change account subject to minimum of zero	-	-	-
(l)	Deferred Tax Asset (Net)	-	1,640	1,640
(m)	Advance commission to Agents	-	433	433
(n)	GST Receivable from Reinsurers for greater than 365 days	89	-	89
	<b>Total</b>	<b>22,702</b>	<b>3,476</b>	<b>26,177</b>

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