

FORM NL-28-STATEMENT OF INVESTMENT ASSETS AND STATEMENT OF ACCRETION OF ASSETS

PART - A

Name of the Insurer: Universal Sampo General Insurance Company Limited

Registration Number: 134

Statement as on: December 31, 2025

Statement of Investment Assets (General Insurer including an insurer carrying on business of re-insurance or health insurance)

(Business within India)

Periodicity of Submission: Quarterly

Section I				(₹ in Lakhs)
No	PARTICULARS	SCH ++	AMOUNT	
1	Investments (Shareholders)	8	1,21,295	
	Investments (Policyholders)	8A	4,64,928	
2	Loans	9	-	
3	Fixed Assets	10	6,734	
4	Deferred Tax Assets		2,187	
5	Current Assets			
	a. Cash & Bank Balance	11	17,863	
	b. Advances & Other Assets	12	1,50,895	
6	Current Liabilities			
	a. Current Liabilities	13	4,17,374	
	b. Provisions	14	1,42,610	
	c. Misc. Exp not Written Off	15	-	
	d. Debit Balance of P&L A/c		-	
	Application of Funds as per Balance Sheet (A)		2,03,918	
	Less: Other Assets	SCH ++	Amount	
1	Loans (if any)	9	-	
2	Fixed Assets (if any)	10	6,734	
3	Deferred Tax Assets		2,187	
4	Cash & Bank Balance (if any)	11	17,863	
5	Advances & Other Assets (if any)	12	1,50,895	
6	Current Liabilities	13	4,17,374	
7	Provisions	14	1,42,610	
8	Misc. Exp not Written Off	15	-	
9	Investments held outside India		-	
10	Debit Balance of P&L A/c		-	
	Total (B)		(3,82,305)	
	'Investment Assets'	(A-B)	5,86,223	

Investment represent in Form 3B Section II includes Application Money of Rs 125 Crores

Section II											(₹ in Lakhs)
No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)	
			Balance	FRSM*							
			(a)	(b)	(c)	d = (a+b+c)	e = (d-a) %	(f)	(g)=(d+f)		
1	Central Govt. Securities	Not less than 20%	-	31,246	1,19,765	1,51,011	26	-	1,51,011	1,50,188	
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	44,336	1,69,940	2,14,276	36	-	2,14,276	2,13,057	
3	Investment subject to Exposure Norms		-	77,328	2,96,402	3,73,730.00	63.56	(1,783.82)	3,71,946	3,74,503.09	
	a. Housing / Infra & Loans to SG for Housing and FFE		-	-	-	-	-	-	-	-	
	1. Approved Investments	Not less than 15%	-	36,066	1,38,244	1,74,310	30	184	1,74,494	1,75,589	
	2. Other Investments		-	498	1,911	2,409	0	(100)	2,309	2,309	
	b. Approved Investments		-	37,213	1,42,638	1,79,851	31	408	1,80,259	1,81,721	
	c. Other Investments	Not exceeding 55%	-	3,551	13,609	17,160	3	(2,276)	14,884	14,884	
	Investment Assets	100%		1,21,664	4,66,342	5,88,006	100.00	(1,783.82)	5,86,222	5,87,560	

Certification:

Certified that the information given herein are correct and complete to the best of my knowledge and belief and nothing has been concealed or suppressed

PART - B

Name of the Insurer: Universal Sompo General Insurance Company Limited

Registration Number: 134

Statement as on: December 31, 2025

Statement of Accretion of Assets

(Business within India)

Periodicity of Submission : Quarterly

(₹ in Lakhs)

No	Category of Investments	COI	Opening Balance	% to Opening Balance	Net Accretion for the Qtr.	% to Total Accrual	TOTAL	% to Total
			(A)		(B)		(A+B)	
1	Central Govt. Securities		1,43,581	26	7,430	23	1,51,011	25.68
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)		2,01,402	36	12,873	41	2,14,276	36.44
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments		53,719	10	11,732	37	65,451	11.13
	2. Other Investments		1,772	0	237	1	2,009	0.34
	b. Infrastructure Investments							
	1. Approved Investments		99,657	18	9,202	29	1,08,859	18.51
	2. Other Investments		400	0	-	-	400	0.07
	c. Approved Investments		1,70,382	31	9,469	30	1,79,851	30.59
	d. Other Investments (not exceeding 15%)		28,953	5	(11,793)	(37)	17,160	2.92
	Total		5,56,285	100.00	31,721	100.00	5,88,006	100.00