

FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)**STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED
As at March 31, 2026****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 | - | 130,191 | 130,191 |
| | Policyholders as per NL-12 A of BS | 532,413 | - | 532,413 |
| (A) | Total Investments as per BS | 532,413 | 130,191 | 662,603 |
| (B) | Inadmissible Investment assets as per Clause (1) of Schedule I of regulation | - | - | - |
| (C) | Fixed assets as per BS | - | 7,305 | 7,305 |
| (D) | Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation | - | 659 | 659 |
| | Current Assets: | | | |
| (E) | Cash & Bank Balances as per BS | - | 20,703 | 20,703 |
| (F) | Advances and Other assets as per BS | 76,545 | 35,702 | 112,247 |
| (G) | Total Current Assets as per BS...(E)+(F) | 76,545 | 56,405 | 132,950 |
| (H) | Inadmissible current assets as per Clause (1) of Schedule I of regulation | 23,330 | 3,243 | 26,572 |
| (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) | 608,958 | 193,901 | 802,859 |
| (L) | Total Inadmissible assets...(B)+(D)+(H)+(J) | 23,330 | 3,902 | 27,231 |
| (M) | Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L) | 585,628 | 190,000 | 775,627 |

(₹ 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 | - | 544 | 544 |
| | (c) Computer Equipments | - | - | - |
| | Inadmissible current assets | | | |
| | (a) Re-insurer bal o/s for more than 365 days having Indian Branch | 4,651 | - | 4,651 |
| | (b) Re-insurer bal o/s for more than 180 days not having Indian Branch | 6,812 | - | 6,812 |
| | (c) Outstanding Premiums for more than 365 days | 2,578 | - | 2,578 |
| | (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 | - | 1,515 | 1,515 |
| | (i) Agents' Balances greater than 30 days | - | 110 | 110 |
| | (j) Co-insurer bal o/s for more than 90 days | 9,190 | - | 9,190 |
| | (k) Fair Value Change account subject to minimum of zero | - | - | - |
| | (l) Deferred Tax Asset (Net) | - | 1,528 | 1,528 |
| | (m) Advance commission to Agents | - | 90 | 90 |
| | (n) GST Receivable from Reinsurers for greater than 365 days | 99 | - | 99 |
| | Total | 23,330 | 3,902 | 27,231 |

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