

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

PART - A

Name of the Insurer: Universal Sompo General Insurance Company Limited

Registration Number: 134

Statement as on: March 31, 2026

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	130,192
	Investments (Policyholders)	8A	532,411
2	Loans	9	-
3	Fixed Assets	10	7,305
4	Deferred Tax Assets		2,037
5	Current Assets		
	a. Cash & Bank Balance	11	20,703
	b. Advances & Other Assets	12	113,126
6	Current Liabilities		
	a. Current Liabilities	13	451,335
	b. Provisions	14	153,469
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	Application of Funds as per Balance Sheet (A)		200,970
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	7,305
3	Deferred Tax Assets		2,037
4	Cash & Bank Balance (if any)	11	20,703
5	Advances & Other Assets (if any)	12	113,126
6	Current Liabilities	13	451,335
7	Provisions	14	153,469
8	Misc. Exp not Written Off	15	-
9	Investments held outside India		-
10	Debit Balance of P&L A/c		-
	Total (B)		(461,633)
	'Investment Assets'	(A-B)	662,603

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%	-	33,013	135,005	168,018	25	-	168,018	163,757	
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	48,511	198,384	246,895	37	-	246,895	241,118	
3	Investment subject to Exposure Norms		-	83,870	342,985	426,855.58	63.36	(11,146.94)	415,709	412,770.31	
	a. Housing / Infra & Loans to SG for Housing and etc		-	-	-	-	-	-	-	-	
	1. Approved Investments	Not less than 15%	-	37,280	152,458	189,738	28	(174)	189,564	187,375	
	2. Other Investments		-	536	2,193	2,729	0	(260)	2,470	2,470	
	b. Approved Investments		-	43,092	176,224	219,315	33	(7,014)	212,301	211,553	
	c. Other Investments	Not exceeding 55%	-	2,962	12,111	15,073	2	(3,699)	11,373	11,373	
	Investment Assets	100%		132,381	541,369	673,750	100.00	(11,146.94)	662,603	653,889	

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 Sampo General Insurance Company Limited
Registration Number: 134
Statement as on: March 31, 2026
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		151,011	26	17,007	20	168,018	24.94
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		214,276	36	32,619	38	246,895	36.64
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments		65,451	11	7,342	9	72,792	10.80
	2. Other Investments		2,009	0	320	0	2,329	0.35
	b. Infrastructure Investments							
	1. Approved Investments		108,859	19	8,086	9	116,946	17.36
	2. Other Investments		400	0	-	-	400	0.06
	c. Approved Investments		179,851	31	39,464	46	219,315	32.55
	d. Other Investments (not exceeding 15%)		17,160	3	(2,087)	(2)	15,073	2.24
	Total		588,006	100.00	85,744	100.00	673,750	100.00