FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)

STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED
As at June 30, 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	-	131,533	131,533
	Policyholders as per NL-12 A of BS	567,565	-	567,565
(A)	**Total Investments as per BS**	**567,565**	**131,533**	**699,098**
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	6,611	6,611
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	631	631
	Current Assets:			
(E)	Cash & Bank Balances as per BS	-	16,984	16,984
(F)	Advances and Other assets as per BS	82,423	41,782	124,206
(G)	**Total Current Assets as per BS...(E)+(F)**	**82,423**	**58,767**	**141,190**
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	25,957	4,790	**30,747**
(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)**	**649,988**	**196,911**	**846,900**
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	25,957	5,421	31,378
(M)	**Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)**	**624,031**	**191,491**	**815,522**

(₹ 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	-	113	113
	(b) Leasehold Improvements	-	517	517
	(c) Computer Equipments	-	-	-
	Inadmissible current assets			-
	(a) Re-insurer bal o/s for more than 365 days having Indian Branch	4,688	-	4,688
	(b) Re-insurer bal o/s for more than 180 days not having Indian Branch	8,281	-	8,281
	(c) Outstanding Premiums for more than 365 days	2,526	-	2,526
	(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	-	2,221	2,221
	(i) Agents' Balances greater than 30 days	-	119	119
	(j) Co-insurer bal o/s for more than 90 days	10,363	-	10,363
	(k) Fair Value Change account subject to minimum of zero	-	-	-
	(l) Deferred Tax Asset (Net)	-	1,549	1,549
	(m) Advance commission to Agents	-	901	901
	(n) GST Receivable from Reinsurers for greater than 365 days	99	-	99
	Total	**25,957**	**5,421**	**31,378**

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