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

STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED

As at September 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	-	1,08,323	1,08,323
	Policyholders as per NL-12 A of BS	5,67,565	-	5,67,565
(A)	**Total Investments as per BS**	**5,67,565**	**1,08,323**	**6,75,887**
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	6,879	6,879
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	591	591
	Current Assets:			
(E)	Cash & Bank Balances as per BS	-	16,133	16,133
(F)	Advances and Other assets as per BS	81,799	63,238	1,45,037
(G)	**Total Current Assets as per BS...(E)+(F)**	**81,799**	**79,371**	**1,61,170**
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	13,771	5,107	**18,878**
(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)**	**6,49,363**	**1,94,573**	**8,43,937**
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	13,771	5,699	19,470
(M)	**Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)**	**6,35,592**	**1,88,875**	**8,24,467**

(₹ 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	-	111	111
	(b) Leasehold Improvements	-	481	481
	(c) Computer Equipments	-	-	-
	Inadmissible current assets			-
	(a) Re-insurer bal o/s for more than 365 days having Indian Branch	859	-	859
	(b) Re-insurer bal o/s for more than 180 days not having Indian Branch	3,608	-	3,608
	(c) Outstanding Premiums for more than 365 days	2,534	-	2,534
	(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	-	1,853	1,853
	(i) Agents' Balances greater than 30 days	-	114	114
	(j) Co-insurer bal o/s for more than 90 days	6,613	-	6,613
	(k) Fair Value Change account subject to minimum of zero	-	-	-
	(l) Deferred Tax Asset (Net)	-	2,369	2,369
	(m) Advance commission to Agents	-	770	770
	(n) GST Receivable from Reinsurers for greater than 365 days	157	-	157
	Total	**13,771**	**5,699**	**19,470**

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