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: September 30, 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	1,08,323
	Investments (Policyholders)	8A	5,67,565
2	Loans	9	-
3	Fixed Assets	10	6,879
4	Deferred Tax Assets		2,966
5	Current Assets		
	a. Cash & Bank Balance	11	16,133
	b. Advances & Other Assets	12	1,44,778
6	Current Liabilities		-
	a. Current Liabilities	13	4,89,281
	b. Provisions	14	1,57,802
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	Application of Funds as per Balance Sheet (A)		**1,99,561**
	Less: Other Assets	**SCH ++**	**Amount**
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	6,879
3	Deferred Tax Assets		2,966
4	Cash & Bank Balance (if any)	11	16,133
5	Advances & Other Assets (if any)	12	1,44,778
6	Current Liabilities	13	4,89,281
7	Provisions	14	1,57,802
8	Misc. Exp not Written Off	15	-
9	Investments held outside India		-
10	Debit Balance of P&L A/c		-
	Total (B)		**-4,76,327**
	'Investment Assets'	**(A-B)**	**6,75,888**

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%	-	27,477	1,43,970	1,71,447	25	-	1,71,447	1,66,806
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	40,613	2,12,796	2,53,409	37	-	2,53,409	2,46,425
3	**Investment subject to Exposure Norms**		**-**	**69,201**	**3,62,583**	**4,31,784**	**63**	**-9,305**	**4,22,479**	**4,15,448**
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%	-	-	-	-	-	-	-	-
	1. Approved Investments		-	30,911	1,61,959	1,92,870	28	8	1,92,878	1,88,350
	2. Other Investments		-	354	1,853	2,206	0	(450)	1,757	1,757
	b. Approved Investments	Not exceeding 55%	-	35,942	1,88,323	2,24,266	33	(7,304)	2,16,961	2,14,460
	c. Other Investments		-	1,994	10,447	12,441	2	(1,559)	10,882	10,882
	Investment Assets	**100%**		**1,09,814**	**5,75,379**	**6,85,193**	**100.00**	**(9,305)**	**6,75,887**	**6,61,873**

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: September 30, 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		1,78,785	25	(7,337)	36	1,71,447	25.02
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		2,63,751	37	(10,342)	50	2,53,409	36.98
3	**Investment subject to Exposure Norms**							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments		75,926	11	2,465	(12)	78,391	11.44
	2. Other Investments		1,490	0	327	(2)	1,817	0.27
	b. Infrastructure Investments							
	1. Approved Investments		1,26,563	18	(12,084)	59	1,14,480	16.71
	2. Other Investments		390	0	-	-	390	0.06
	c. Approved Investments		2,25,724	32	(1,459)	7	2,24,266	32.73
	d. Other Investments (not exceeding 15%)		11,960	2	482	(2)	12,441	1.82
	Total		**7,05,803**	**100.00**	**(20,611)**	**100.00**	**6,85,193**	**100.00**