

FORM NL-21-RELATED PARTY TRANSACTIONS SCHEDULE

Name of the Insurer: Universal Sampo General Insurance Company Limited

For the Quarter Ending 31st December 2021

PART-A Related Party Transactions

| Sl.No. | Name of the Related Party | Nature of Relationship with the Company | Description of Transactions / Categories | For the Quarter 31st December 2021 | Up to the Quarter 31st December 2021 | For the quarter 31st December 2020 | Up to the Quarter of the Previous Year 31st December 2020 |
|--------|------------------------------|---|--|------------------------------------|--------------------------------------|------------------------------------|---|
| | | | | | | | |
| 1 | Indian Bank | Joint Venture | Premium Income (rendering of services) | 7.46 | 20.45 | 7.59 | 19.80 |
| 2 | Indian Bank | Joint Venture | Claim Payments | 1.98 | 3.64 | 6.60 | 11.61 |
| 3 | Indian Bank | Joint Venture | Claim Outstanding | -1.01 | 529.65 | 217.57 | 529.56 |
| 4 | Indian Bank | Joint Venture | Commission payout | 289.06 | 867.64 | 246.91 | 931.84 |
| 5 | Indian Bank | Joint Venture | Other Expenditure | 85.16 | 175.78 | 17.48 | 140.22 |
| 6 | Indian Bank | Joint Venture | Dividend | 0.00 | 136.50 | - | - |
| 7 | Sompo Japan Insurance Inc. | Joint Venture | Premium Income (rendering of services) | 0.99 | 1.11 | 0.46 | 0.87 |
| 8 | Sompo Japan Insurance Inc. | Joint Venture | Reinsurance Premium | 487.41 | 7,116.51 | 350.39 | 3,296.13 |
| 9 | Sompo Japan Insurance Inc. | Joint Venture | Reinsurance on Claim paid (Recovered/ Recoverable) | 1,312.11 | 1,467.91 | 170.34 | 588.76 |
| 10 | Sompo Japan Insurance Inc. | Joint Venture | Commission Income | 41.90 | 347.12 | 66.27 | 459.66 |
| 11 | Sompo Japan Insurance Inc. | Joint Venture | Other Expenditure | 2.00 | 8.00 | - | - |
| 12 | Sompo Japan Insurance Inc. | Joint Venture | Claim Payments | 0.00 | 0.09 | - | - |
| 13 | Sompo Japan Insurance Inc. | Joint Venture | Dividend | 0.00 | 165.68 | - | - |
| 14 | Sompo Japan Insurance Inc. | Joint Venture | Other reimbursement received/Paid | 0.00 | 0.00 | 5.70 | 20.60 |
| 15 | Sharad Mathur | Key Management Personnel | Salary | 24.36 | 73.09 | 24.36 | 56.58 |
| 16 | DABUR INVESTMENT CORPORATION | Associate | Dividend | 0.00 | 61.29 | - | - |
| 17 | DABUR INVESTMENT CORPORATION | Associate | Claim Payments | 8.91 | 19.06 | - | - |
| 18 | DABUR INVESTMENT CORPORATION | Associate | Premium Income (rendering of services) | 1.39 | 127.31 | 1.05 | 118.06 |
| 19 | DABUR INVESTMENT CORPORATION | Associate | Claim Outstanding | 0.00 | 18.76 | - | 11.00 |
| 20 | Indian Overseas Bank | Associate | Dividend | 0.00 | 86.45 | - | - |
| 21 | Indian Overseas Bank | Associate | Commission payout | 242.49 | 1,101.11 | 506.79 | 1,469.82 |
| 22 | Indian Overseas Bank | Associate | Claim Payments | 18.83 | 31.74 | 2.05 | 2.99 |
| 23 | Indian Overseas Bank | Associate | Premium Income (rendering of services) | 33.71 | 2,399.65 | 35.54 | 2,799.53 |
| 24 | Indian Overseas Bank | Associate | Other Expenditure | 28.34 | 61.91 | 163.25 | 165.62 |
| 25 | Indian Overseas Bank | Associate | Claim Outstanding | -16.25 | 102.19 | 18.89 | 127.65 |
| 26 | Karnataka Bank | Associate | Other Expenditure | 0.05 | 15.44 | 32.87 | 33.09 |
| 27 | Karnataka Bank | Associate | Dividend | 0.00 | 28.72 | - | - |
| 28 | Karnataka Bank | Associate | Commission payout | 304.05 | 598.99 | 259.12 | 642.68 |
| 29 | Karnataka Bank | Associate | Claim Payments | 0.93 | 1.04 | 2.80 | 17.01 |
| 30 | Karnataka Bank | Associate | Premium Income (rendering of services) | 1,609.84 | 2,042.63 | 1,537.31 | 2,194.60 |
| 31 | Karnataka Bank | Associate | Claim Outstanding | 0.20 | 55.44 | 1.00 | 2.05 |

¹Including the premium flow through Associates/ Group companies as agents and intermediaries

PART-B Related Party Transaction Balances - As at the end of the Quarter 31st December 2021

| Sl.No. | Name of the Related Party | Nature of Relationship with the Company | Amount of Outstanding Balances including Commitments (Rs. in Lakhs) | | Whether Secured? If so, Nature of consideration to be provided at the time of settlement | Details of any Guarantees given or received | Balance under Provision for doubtful debts relating to the outstanding balance receivable (Rs. in Lakhs) | Expenses recognised up to the quarter end during the year in respect of bad or doubtful debts due from the related party (Rs. in Lakhs) |
|--------|------------------------------|---|---|------------|--|---|--|---|
| 1 | Indian Bank | Joint Venture | 529.65 | claim | No | - | - | - |
| 2 | DABUR INVESTMENT CORPORATION | Associate | 18.76 | claim | No | - | - | - |
| 3 | Indian Overseas Bank | Associate | 102.19 | claim | No | - | - | - |
| 4 | Karnataka Bank | Associate | 55.44 | claim | No | - | - | - |
| 5 | KARNATAKA BANK LTD. | Associate | 221.14 | Commission | No | - | - | - |
| 6 | INDIAN OVERSEAS BANK | Associate | 106.94 | Commission | No | - | - | - |
| 7 | INDIAN BANK | Joint Venture | 114.47 | Commission | No | - | - | - |
| 8 | SOMPO JAPAN INSURANCE INC | Joint Venture | 7,238.78 | claim | No | - | - | - |
| 9 | SOMPO JAPAN INSURANCE INC | Joint Venture | 905.43 | Commission | No | - | - | - |
| 10 | INDIAN BANK | Joint Venture | 10,500.00 | Capital | No | - | - | - |
| 11 | Indian Overseas Bank | Associate | 6,650.00 | Capital | No | - | - | - |
| 12 | Karnataka Bank Limited | Associate | 2,209.09 | Capital | No | - | - | - |
| 13 | Dabur Investment Corporation | Associate | 4,714.77 | Capital | No | - | - | - |
| 14 | SOMPO JAPAN INSURANCE INC | Joint Venture | 12,744.32 | Capital | No | - | - | - |