

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: June 30, 2023

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	96,984
	Investments (Policyholders)	8A	2,97,558
2	Loans	9	-
3	Fixed Assets	10	5,148
4	Deferred Tax Assets		1,850
5	Current Assets		
	a. Cash & Bank Balance	11	14,277
	b. Advances & Other Assets	12	1,29,639
6	Current Liabilities		-
	a. Current Liabilities	13	3,26,444
	b. Provisions	14	85,653
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	<b>Application of Funds as per Balance Sheet (A)</b>		<b>1,33,360</b>
	<b>Less: Other Assets</b>	<b>SCH ++</b>	<b>Amount</b>
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	5,148
3	Deferred Tax Assets		1,850
4	Cash & Bank Balance (if any)	11	14,277
5	Advances & Other Assets (if any)	12	1,29,639
6	Current Liabilities	13	3,26,444
7	Provisions	14	85,653
8	Misc. Exp not Written Off	15	-
9	Investments held outside India		-
10	Debit Balance of P&L A/c		-
	<b>Total (B)</b>		<b>(2,61,182)</b>
	<b>'Investment Assets'</b>	<b>(A-B)</b>	<b>3,94,542</b>

Note : Provision figures appearing in Investments are net of provision made for IL & FS Securities Ltd for Rs 1093 Lakhs in Shareholders Fund & Rs. 3353 Lakhs in Policyholders Fund

Section II		(₹ in Lakhs)								
No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance (a)	FRSM <sup>+</sup> (b)						
1	Central Govt. Securities	Not less than 20%	-	27,067	83,044	1,10,111	27.96	-	1,10,111	1,07,085
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	37,656	1,15,534	1,53,191	38.89	-	1,53,191	1,49,638
3	<b>Investment subject to Exposure Norms</b>		-	<b>59,165</b>	<b>1,81,525</b>	<b>2,40,690</b>	<b>61.11</b>	<b>661</b>	<b>2,41,351</b>	<b>2,38,933</b>
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%								
	1. Approved Investments		-	31,446	96,480	1,27,925	32.48	89	1,28,014	1,26,225
	2. Other Investments		-	-	-	-	0.00	-	-	-
	b. Approved Investments	Not exceeding 55%	-	27,144	83,283	1,10,427	28.04	494	1,10,921	1,10,292
	c. Other Investments		-	574	1,763	2,337	0.59	79	2,416	2,416
	<b>Investment Assets</b>	<b>100%</b>		<b>96,821</b>	<b>2,97,059</b>	<b>3,93,880</b>	<b>100.00</b>	<b>661</b>	<b>3,94,542</b>	<b>3,88,571</b>

- Note:
- (+) FRSM refers 'Funds representing Solvency Margin'
  - Other Investments' are as permitted under 27A(2)
  - Pattern of Investment is applicable to both Shareholders funds representing solvency margin and policyholders funds.
  - Exposure Norms shall apply to Funds held beyond Solvency Margin, held in a separate Custody Account
  - SCH (++) refers to Schedules to Balance Sheet, prepared as per IRDAI (Preparation of Fin. Stmt and Auditors' Report of Ins Companies) Regulations
  - Investment Regulations, as amended from time to time, to be referred

**PART - B**

Name of the Insurer: Universal Sampo General Insurance Company L

Registration Number: 134

Statement as on: June 30, 2023

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		1,27,599	29.09	(17,488)	39.06	1,10,111	27.96
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		1,72,755	39.38	(19,564)	43.70	1,53,191	38.89
3	<b>Investment subject to Exposure Norms</b>							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments		57,336	13.07	(6,395)	14.28	50,941	12.93
	2. Other Investments							
	b. Infrastructure Investments							
	1. Approved Investments		74,402	16.96	1,425	-3.18	75,826	19.25
	2. Other Investments							
	c. Approved Investments		1,32,065	30.11	(20,480)	45.74	1,11,585	28.33
	d. Other Investments (not exceeding 15%)		2,094	0.48	243	-0.54	2,337	0.59
	<b>Total</b>		<b>4,38,652</b>	<b>100.00</b>	<b>(44,772)</b>	<b>100.00</b>	<b>3,93,880</b>	<b>100.00</b>

**Note:**

1. Total (A+B), fund wise should tally with figures shown in Form 3B (Part A)
2. Investment Regulations, as amended from time to time, to be referred