

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, 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	93,913
	Investments (Policyholders)	8A	3,14,683
2	Loans	9	-
3	Fixed Assets	10	5,583
4	Deferred Tax Assets		1,871
5	Current Assets		
	a. Cash & Bank Balance	11	16,940
	b. Advances & Other Assets	12	1,27,727
6	Current Liabilities		
	a. Current Liabilities	13	3,18,585
	b. Provisions	14	1,01,941
	c. Misc. Exp not Written Off	15	-
	d. Debit Balance of P&L A/c		-
	Application of Funds as per Balance Sheet (A)		1,40,191
	Less: Other Assets	SCH ++	Amount
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	5,583
3	Deferred Tax Assets		1,871
4	Cash & Bank Balance (if any)	11	16,940
5	Advances & Other Assets (if any)	12	1,27,727
6	Current Liabilities	13	3,18,585
7	Provisions	14	1,01,941
8	Misc. Exp not Written Off	15	-
9	Investments held outside India		-
10	Debit Balance of P&L A/c		-
	Total (B)		(2,68,405)
	'Investment Assets'	(A-B)	4,08,596

Note : Provision figures appearing in Investments are net of provision made for IL & FS Securities Ltd for Rs 852 Lakhs in Shareholders Fund & Rs. 3594 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 ⁺ (b)						
1	Central Govt. Securities	Not less than 20%	-	25,990	87,086	1,13,076	27.74	-	1,13,076	1,09,629
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	35,743	1,19,767	1,55,510	38.15	-	1,55,510	1,51,347
3	Investment subject to Exposure Norms		-	57,939	1,94,141	2,52,079	61.85	1,007	2,53,086	2,50,233
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%								
	1. Approved Investments		-	29,519	98,913	1,28,433	31.51	6	1,28,439	1,26,265
	2. Other Investments		-	11	37	48	0.01	-	48	48
	b. Approved Investments	Not exceeding 55%	-	27,590	92,450	1,20,040	29.45	488	1,20,528	1,19,849
	c. Other Investments		-	818	2,741	3,559	0.87	512	4,071	4,071
	Investment Assets	100%		93,682	3,13,908	4,07,589	100.00	1,007	4,08,596	4,01,580

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

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: September 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		1,10,111	27.96	2,965	21.63	1,13,076	27.74
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		1,53,191	38.89	2,319	16.92	1,55,510	38.15
3	Investment subject to Exposure Norms							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments		50,941	12.93	(7,549)	-55.07	43,392	10.65
	2. Other Investments							
	b. Infrastructure Investments							
	1. Approved Investments		75,826	19.25	9,214	67.21	85,041	20.86
	2. Other Investments		-	-	48	0	48	0.01
	c. Approved Investments		1,11,585	28.33	8,455	61.68	1,20,040	29.45
	d. Other Investments (not exceeding 15%)		2,337	0.59	1,222	8.91	3,559	0.87
	Total		3,93,880	100.00	13,709	99.65	4,07,589	100.00

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