

FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)
STATEMENT OF ADMISSIBLE ASSETS : UNIVERSAL SOMPO GENERAL INSURANCE COMPANY LIMITED
As at December 31, 2023
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 | - | 87,037 | 87,037 |
| | Policyholders as per NL-12 A of BS | 3,02,764 | - | 3,02,764 |
| (A) | Total Investments as per BS | 3,02,764 | 87,037 | 3,89,801 |
| (B) | Inadmissible Investment assets as per Clause (1) of Schedule I of regulation | - | - | - |
| (C) | Fixed assets as per BS | - | 5,728 | 5,728 |
| (D) | Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation | - | 44 | 44 |
| | Current Assets: | | | |
| (E) | Cash & Bank Balances as per BS | - | 19,557 | 19,557 |
| (F) | Advances and Other assets as per BS | 1,36,736 | 24,662 | 1,61,398 |
| (G) | Total Current Assets as per BS...(E)+(F) | 1,36,736 | 44,219 | 1,80,955 |
| (H) | Inadmissible current assets as per Clause (1) of Schedule I of regulation | 22,169 | 4,746 | 26,914 |
| (I) | Loans as per BS | - | - | - |
| (J) | Fair value change account subject to minimum of zero | 1,254 | 361 | 1,615 |
| (K) | Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I) | 4,39,500 | 1,36,984 | 5,76,484 |
| (L) | Total Inadmissible assets...(B)+(D)+(H)+(J) | 23,423 | 5,150 | 28,573 |
| (M) | Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L) | 4,16,077 | 1,31,834 | 5,47,911 |

(₹ 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 | - | 33 | 33 |
| (b) | Leasehold Improvements | - | 10 | 10 |
| (c) | Computer Equipments | - | - | - |
| | Inadmissible current assets | | | |
| (a) | Re-insurer bal o/s for more than 365 days having Indian Branch | 773 | - | 773 |
| (b) | Re-insurer bal o/s for more than 180 days not having Indian Branch | 14,245 | - | 14,245 |
| (c) | Outstanding Premiums for more than 365 days | 5,392 | - | 5,392 |
| (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 | - | 4,714 | 4,714 |
| (i) | Agents' Balances greater than 30 days | - | 32 | 32 |
| (j) | Co-insurer bal o/s for more than 90 days | 1,759 | - | 1,759 |
| (k) | Fair Value Change account subject to minimum of zero | 1,254 | 361 | 1,615 |
| | Total | 23,423 | 5,150 | 28,573 |

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