

**FORM NL-28-STATEMENT OF INVESTMENT ASSETS AND STATEMENT OF ACCRETION OF ASSETS**

**PART - A**

**Name of the Insurer: Universal Sampo General Insurance Company Limited**

**Registration Number: 134**

**Statement as on: December 31, 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	87,037
	Investments (Policyholders)	8A	3,02,764
2	Loans	9	-
3	Fixed Assets	10	5,728
4	Deferred Tax Assets		1,249
5	Current Assets		
	a. Cash & Bank Balance	11	19,557
	b. Advances & Other Assets	12	1,52,318
6	Current Liabilities		
	a. Current Liabilities	13	3,37,124
	b. Provisions	14	85,906
	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>1,45,623</b>
	<b>Less: Other Assets</b>	<b>SCH ++</b>	<b>Amount</b>
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	5,728
3	Deferred Tax Assets		1,249
4	Cash & Bank Balance (if any)	11	19,557
5	Advances & Other Assets (if any)	12	1,52,318
6	Current Liabilities	13	3,37,124
7	Provisions	14	85,906
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>(2,44,178)</b>
	<b>'Investment Assets'</b>	<b>(A-B)</b>	<b>3,89,801</b>

**Section II**

(₹ in Lakhs)

No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total (g)=(d+f)	Market Value (h)
			Balance (a)	FRSM+ (b)						
1	Central Govt. Securities	Not less than 20%	-	23,121	80,428	1,03,550	27	-	1,03,550	1,00,722
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	31,476	1,09,491	1,40,967	36	-	1,40,967	1,37,372
3	<b>Investment subject to Exposure Norms</b>		-	<b>55,200</b>	<b>1,92,019</b>	<b>2,47,220</b>	<b>63.69</b>	<b>1,615</b>	<b>2,48,834</b>	<b>2,45,715</b>
	a. Housing / Infra & Loans to SG for Housing and FFE						-			
	1. Approved Investments	Not less than 15%	-	28,056	97,595	1,25,651	32	-	1,25,651	1,23,296
	2. Other Investments		-	24	84	108	0	17	125	125
	b. Approved Investments	Not exceeding 55%	-	26,072	90,694	1,16,766	30	1,253	1,18,020	1,17,255
	c. Other Investments		-	1,048	3,646	4,694	1	345	5,038	5,038
	<b>Investment Assets</b>	<b>100%</b>		<b>86,676</b>	<b>3,01,510</b>	<b>3,88,186</b>	<b>100.00</b>	<b>1,615</b>	<b>3,89,801</b>	<b>3,83,086</b>

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 Sompo General Insurance Company L

Registration Number: 134

Statement as on: December 31, 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		1,13,076	27.74	(9,527)	49.10	1,03,550	26.68
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		1,55,510	38.15	(14,543)	74.95	1,40,967	36.31
3	<b>Investment subject to Exposure Norms</b>				-			
	a. Housing & Loans to SG for Housing and FFE				-			
	1. Approved Investments		43,392	10.65	(550)	2.84	42,842	11.04
	2. Other Investments				-			
	b. Infrastructure Investments				-			
	1. Approved Investments		85,041	20.86	(2,231)	11.50	82,810	21.33
	2. Other Investments		48	0.01	61	-0.31	108	0.03
	c. Approved Investments		1,20,040	29.45	(3,274)	16.87	1,16,766	30.08
	d. Other Investments (not exceeding 15%)		3,559	0.87	1,134	-5.85	4,694	1.21
	<b>Total</b>		<b>4,07,589</b>	<b>100.00</b>	<b>(19,403)</b>	<b>100.00</b>	<b>3,88,186</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