

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: March 31, 2024

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	1,10,822
	Investments (Policyholders)	8A	3,50,425
2	Loans	9	-
3	Fixed Assets	10	5,818
4	Deferred Tax Assets		2,192
5	Current Assets		
	a. Cash & Bank Balance	11	9,376
	b. Advances & Other Assets	12	85,229
6	Current Liabilities		
	a. Current Liabilities	13	3,38,939
	b. Provisions	14	80,185
	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>1,44,738</b>
	<b>Less: Other Assets</b>	<b>SCH ++</b>	<b>Amount</b>
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	5,818
3	Deferred Tax Assets		2,192
4	Cash & Bank Balance (if any)	11	9,376
5	Advances & Other Assets (if any)	12	85,229
6	Current Liabilities	13	3,38,939
7	Provisions	14	80,185
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>(3,16,508)</b>
	<b>'Investment Assets'</b>	<b>(A-B)</b>	<b>4,61,246</b>

Section II (₹ in Lakhs)

No	'Investment' represented as	Reg. %	SH		PH	Book Value (SH + PH)	% Actual	FVC Amount	Total	Market Value (h)
			Balance	FRSM*						
			(a)	(b)						
1	Central Govt. Securities	Not less than 20%	-	28,379	89,735	1,18,113	25.63	-	1,18,113	1,15,775
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	39,031	1,23,418	1,62,450	35.25	-	1,62,450	1,59,594
3	<b>Investment subject to Exposure Norms</b>		-	<b>71,703</b>	<b>2,26,731</b>	<b>2,98,434</b>	<b>64.75</b>	<b>363</b>	<b>2,98,797</b>	<b>2,96,637</b>
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%								
	1. Approved Investments		-	33,545	1,06,071	1,39,617	30.29	-	1,39,617	1,37,985
	2. Other Investments		-	-	-	-	-	-	-	-
	b. Approved Investments	Not exceeding 55%	-	36,713	1,16,089	1,52,802	33.15	591	1,53,393	1,52,865
	c. Other Investments		-	1,445	4,570	6,015	1.31	(228)	5,787	5,787
	<b>Investment Assets</b>	<b>100%</b>		<b>1,10,734</b>	<b>3,50,149</b>	<b>4,60,884</b>	<b>100</b>	<b>363</b>	<b>4,61,246</b>	<b>4,56,231</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 Limited

Registration Number: 134

Statement as on: March 31, 2024

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		1,03,550	26.68	14,564	20.03	1,18,113	25.63
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)		1,40,967	36.31	21,483	29.55	1,62,450	35.25
3	<b>Investment subject to Exposure Norms</b>							
	a. Housing & Loans to SG for Housing and FFE							
	1. Approved Investments		42,842	11.04	9,290	12.78	52,132	11.31
	2. Other Investments		-	0.00	-	0.00	-	-
	b. Infrastructure Investments							
	1. Approved Investments		82,810	21.33	4,675	6.43	87,485	18.98
	2. Other Investments		108	0.03	(108)	-0.15	-	0.00
	c. Approved Investments		1,16,766	30.08	36,036	49.57	1,52,802	33.15
	d. Other Investments (not exceeding 15%)		4,694	1.21	1,322	1.82	6,015	1.31
	<b>Total</b>		<b>3,88,186</b>	<b>100.00</b>	<b>72,698</b>	<b>100.00</b>	<b>4,60,884</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