

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, 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	1,37,160		
	Investments (Policyholders)	8A	3,51,969		
2	Loans	9	-		
3	Fixed Assets	10	6,853		
4	Deferred Tax Assets		2,159		
5	Current Assets				
	a. Cash & Bank Balance	11	8,434		
	b. Advances & Other Assets	12	1,25,897		
6	Current Liabilities				
	a. Current Liabilities	13	3,51,631		
	b. Provisions	14	1,06,713		
	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>1,74,128</b>		
	<b>Less: Other Assets</b>	<b>SCH ++</b>	<b>Amount</b>		
1	Loans (if any)	9	-		
2	Fixed Assets (if any)	10	6,853		
3	Deferred Tax Assets		2,159		
4	Cash & Bank Balance (if any)	11	8,434		
5	Advances & Other Assets (if any)	12	1,25,897		
6	Current Liabilities	13	3,51,631		
7	Provisions	14	1,06,713		
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>(3,15,001)</b>		
	<b>*Investment Assets*</b>	<b>(A-B)</b>	<b>4,89,129</b>		

Section II

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)							(c)	d = (a+b+c)
1	Central Govt. Securities	Not less than 20%	-	35,199	90,327	<b>1,25,526</b>	25.83	-	1,25,526	1,25,054		
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	48,904	1,25,496	<b>1,74,400</b>	35.89	-	1,74,400	1,74,252		
3	<b>Investment subject to Exposure Norms</b>		-	<b>87,366</b>	<b>2,24,195</b>	<b>3,11,561</b>	<b>64.11</b>	<b>3,170</b>	<b>3,14,730</b>	<b>3,14,846</b>		
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%	-	-	-	-	-	-	-	-		
	1. Approved Investments		-	43,468	1,11,546	<b>1,55,014</b>	31.90	67	1,55,082	1,54,779		
	2. Other Investments		-	287	736	<b>1,023</b>	0.21	123	1,146	1,145		
	b. Approved Investments		-	40,152	1,03,036	<b>1,43,187</b>	29.46	1,891	1,45,079	1,45,500		
	c. Other Investments	Not exceeding 55%	-	3,460	8,877	<b>12,336</b>	2.54	1,088	13,424	13,423		
	<b>Investment Assets</b>	<b>100%</b>		<b>1,36,270</b>	<b>3,49,690</b>	<b>4,85,960</b>	<b>100.00</b>	<b>3,170</b>	<b>4,89,129</b>	<b>4,89,097</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 Sampo General Insurance Company Limited  
Registration Number: 134  
Statement as on: September 30, 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		1,15,376	25.49	10,151	30.53	1,25,526	25.83
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		1,62,173	35.82	12,227	36.77	1,74,400	35.89
3	<b>Investment subject to Exposure Norms</b>				-			
	a. Housing & Loans to SG for Housing and FFE				-			
	1. Approved Investments		52,710	11.64	9,040	27.19	61,750	12.71
	2. Other Investments		481	0.11	262	0.79	742	0.15
	b. Infrastructure Investments				-			
	1. Approved Investments		90,995	20.10	2,269	6.82	93,264	19.19
	2. Other Investments		-	0.00	281	0.84	281	0.06
	c. Approved Investments		1,31,592	29.07	11,596	34.87	1,43,187	29.46
	d. Other Investments (not exceeding 15%)		14,760	3.26	(2,424)	-7.29	12,336	2.54
	<b>Total</b>		<b>4,52,710</b>	<b>100.00</b>	<b>33,250</b>	<b>100.00</b>	<b>4,85,960</b>	<b>100.00</b>

## Note:

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