

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: December 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	1,21,598
	Investments (Policyholders)	8A	3,76,495
2	Loans	9	-
3	Fixed Assets	10	6,923
4	Deferred Tax Assets		2,521
5	Current Assets		
	a. Cash & Bank Balance	11	9,241
	b. Advances & Other Assets	12	1,41,924
6	Current Liabilities		-
	a. Current Liabilities	13	3,76,447
	b. Provisions	14	1,05,219
	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>1,77,036</b>
	<b>Less: Other Assets</b>	<b>SCH ++</b>	<b>Amount</b>
1	Loans (if any)	9	-
2	Fixed Assets (if any)	10	6,923
3	Deferred Tax Assets		2,521
4	Cash & Bank Balance (if any)	11	9,241
5	Advances & Other Assets (if any)	12	1,41,924
6	Current Liabilities	13	3,76,447
7	Provisions	14	1,05,219
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>(3,21,057)</b>
	<b>*Investment Assets*</b>	<b>(A-B)</b>	<b>4,98,093</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)	e = (d-a) %	(f)	(g)=(d+f)			
1	Central Govt. Securities	Not less than 20%	-	32,696	1,01,234	<b>1,33,930</b>	26.89	-	1,33,930	1,33,078	
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (1) above)	Not less than 30%	-	43,402	1,34,383	<b>1,77,785</b>	35.69	-	1,77,785	1,77,084	
3	<b>Investment subject to Exposure Norms</b>		-	<b>78,206</b>	<b>2,42,146</b>	<b>3,20,352</b>	<b>64.31</b>	<b>(45)</b>	<b>3,20,308</b>	<b>3,20,156</b>	
	a. Housing / Infra & Loans to SG for Housing and FFE	Not less than 15%	-	-	-	-	-	-	-	-	
	1. Approved Investments		-	37,383	1,15,748	<b>1,53,132</b>	30.74	42	1,53,174	1,52,697	
	2. Other Investments		-	220	680	<b>900</b>	0.18	38	938	938	
	b. Approved Investments		-	37,065	1,14,763	<b>1,51,828</b>	30.48	(744)	1,51,084	1,51,409	
	c. Other Investments	Not exceeding 55%	-	3,538	10,954	<b>14,492</b>	2.91	619	15,112	15,112	
	<b>Investment Assets</b>	<b>100%</b>		<b>1,21,608</b>	<b>3,76,529</b>	<b>4,98,137</b>	<b>100.00</b>	<b>(45)</b>	<b>4,98,093</b>	<b>4,97,240</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: December 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		1,25,526	25.83	8,404	69.00	1,33,930	26.89
2	Central Govt Sec, State Govt Sec or Other Approved Securities (incl (i) above)		1,74,400	35.89	3,385	27.80	1,77,785	35.69
3	<b>Investment subject to Exposure Norms</b>				-			
	a. Housing & Loans to SG for Housing and FFE				-			
	1. Approved Investments		61,750	12.71	(949)	-7.79	60,801	12.21
	2. Other Investments		742	0.15	158	1.29	900	0.18
	b. Infrastructure Investments				-			
	1. Approved Investments		93,264	19.19	(933)	-7.66	92,331	18.54
	2. Other Investments		280	0.06	(280)	-2.30	-	0.00
	c. Approved Investments		1,43,187	29.46	8,641	70.94	1,51,828	30.48
	d. Other Investments (not exceeding 15%)		12,334	2.54	2,158	17.72	14,492	2.91
	<b>Total</b>		<b>4,85,957</b>	<b>100.00</b>	<b>12,180</b>	<b>100.00</b>	<b>4,98,137</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