

FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)

STATEMENT OF ADMISSIBLE ASSETS :
As At June 30, 2026

Name of Insurer: Kshema General Insurance Limited

Registration Number: 162

Date of Registration: January 11, 2023

Classification: Business within India / Total Business

(All amounts in Rupees of Lakhs)

Item No.	Particulars	Policyholders A/c.	Shareholders A/c.	Total
	Investments:			
	Shareholders as per NL-12 of BS	-	19,589.13	19,589.13
	Policyholders as per NL-12 A of BS	9,497.05	-	9,497.05
(A)	Total Investments as per BS	9,497.05	19,589.13	29,086.17
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	15,045.11	15,045.11
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	2,271.33	2,271.33
	Current Assets:			
(E)	Cash & Bank Balances as per BS	525.48	-	525.48
(F)	Advances and Other assets as per BS	11,927.14	5,395.32	17,322.46
(G)	Total Current Assets as per BS...(E)+(F)	12,452.62	5,395.32	17,847.94
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	300.01	-	300.01
(I)	Loans as per BS	-	-	-
(J)	Fair value change account subject to minimum of zero	-	-	-
(K)	Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)	21,949.67	40,029.55	61,979.22
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	300.01	2,271.33	2,571.34
(M)	Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)	21,649.66	37,758.22	59,407.88

(All amounts in Rupees of 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	2,271	-	2,271
	(a) Ineligible Fixed assets(F&F)	375	-	375
	(b) Ineligible Fixed assets due to depreciation diff	1,024	-	1,024
	(c) Leasehold improvements	873	-	873
				
	Inadmissible current assets	300	-	300
	(a) Premiums receivables relating to State/Central government sponsored schemes, to the extent they are not realized within a period of 365 days;	300	-	300
	(b) GST/Service Tax Unutilized Credit Outstanding for more than one hundred twenty days (120 days)	-	-	-
	(c) 75% of DTA disallowed	-	-	-
				

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