

<b>FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)</b>
<b>STATEMENT OF ADMISSIBLE ASSETS :</b>
<b>As At March 31, 2026</b>
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
	<b>Investments:</b>			
	Shareholders as per NL-12 of BS	-	20,124.31	20,124.31
	Policyholders as per NL-12 A of BS	7,142.80	-	7,142.80
<b>(A)</b>	<b>Total Investments as per BS</b>	<b>7,142.80</b>	<b>20,124.31</b>	<b>27,267.10</b>
(B)	Inadmissible Investment assets as per Clause (1) of Schedule I of regulation	-	-	-
(C)	Fixed assets as per BS	-	14,845.16	14,845.16
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I of regulation	-	2,309.98	2,309.98
	<b>Current Assets:</b>			
(E)	Cash & Bank Balances as per BS	1,225.92	-	1,225.92
(F)	Advances and Other assets as per BS	34,025.97	5,121.18	39,147.15
<b>(G)</b>	<b>Total Current Assets as per BS...(E)+(F)</b>	<b>35,251.89</b>	<b>5,121.18</b>	<b>40,373.08</b>
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation	-	579.41	579.41
(I)	Loans as per BS	-	-	-
(J)	Fair value change account subject to minimum of zero	-	0.91	0.91
<b>(K)</b>	<b>Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)</b>	<b>42,394.69</b>	<b>40,090.65</b>	<b>82,485.34</b>
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	-	2,890.30	2,890.30
<b>(M)</b>	<b>Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)</b>	<b>42,394.69</b>	<b>37,200.35</b>	<b>79,595.04</b>

(All amounts in Rupees of Lakhs)

Item No.	Inadmissible Investment assets (Item wise Details)	Policyholders A/c.	Shareholders A/c.	Total
	<b>Inadmissible Investment assets as per Clause (1) of Schedule I of regulation</b>			
	Inadmissible Fixed assets	-	<b>2,309.98</b>	<b>2,310</b>
	(a) Ineligible Fixed assets(F&F)	-	385	385
	(b) Ineligible Fixed assets due to depreciation diff	-	1,024	1,024
	(c) Leasehold improvements	-	901	901
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	Inadmissible current assets	-	<b>579.41</b>	<b>579</b>
	(a) Premiums receivables relating to State/Central government sponsored schemes, to the extent they are not realized within a period of 365 days;	-	280	280
	(b) GST/Service Tax Unutilized Credit Outstanding for more than one hundred twenty days (120 days)	-	138	138
	(c) 75% of DTA disallowed	-	162	162
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Note: The form is prepared as per prescribed IRDAI Solvency Regulations as amended from time to time.

PD/2025-26/Q4/Ver. Dated June 29, 2026