

**PERIODIC DISCLOSURES**  
**FORM NL-23 - SOLVENCY MARGIN (FORM IRDAI-GI-TA)**

Name of the Insurer: ICICI Lombard General Insurance Company Limited

Registration No. 115 dated August 03, 2001

CIN: L67200MH2000PLC129408

Classification: Business within India

STATEMENT OF ADMISSIBLE ASSETS AS AT MARCH 31, 2026

(₹ lakhs)

Item No.	Particulars	Policyholders A/c.	Shareholders A/c.	Total
	<b>Investments:</b>			
	Investments Shareholder' SCH 8	-	1,481,914	1,481,914
	Policyholders' SCH 8A	4,334,460	-	4,334,460
<b>(A)</b>	<b>Total Investments as per BS ----- (A)</b>	<b>4,334,460</b>	<b>1,481,914</b>	<b>5,816,374</b>
(B)	Inadmissible Investments as per Clause (1) of Schedule I ----- (B)	28,639	10,858	39,497
(C)	Fixed assets as per BS ----- (C)	60,834	23,063	83,897
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I ----- (D)	-	12,703	12,703
	<b>Current Assets:</b>			
(E)	Cash & Bank Balances as per BS ----- E	46,009	17,296	63,305
(F)	Advances and Other assets as per BS -----F	1,458,607	59,251	1,517,858
<b>(G)</b>	<b>Total Current Assets as per BS...(E)+ (F)</b>	<b>1,504,615</b>	<b>76,547</b>	<b>1,581,163</b>
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation -----H	-	104,401	104,401
(I)	Loans as per BS ----- (I)	-	-	-
(J)	Fair value change account subject to minimum of zero --- (J)	2,808	1,058	3,866
<b>(K)</b>	<b>Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)</b>	<b>5,899,909</b>	<b>1,581,524</b>	<b>7,481,434</b>
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	31,447	129,020	160,467
<b>(M)</b>	<b>Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)</b>	<b>5,868,462</b>	<b>1,452,505</b>	<b>7,320,967</b>

Classification: Total Business

(₹ lakhs)

Item No.	Particulars	Policyholders A/c.	Shareholders A/c.	Total
	<b>Investments:</b>			
	Investments Shareholder' SCH 8	-	1,492,870	1,492,870
	Policyholders' SCH 8A	4,349,257	-	4,349,257
<b>(A)</b>	<b>Total Investments as per BS ----- (A)</b>	<b>4,349,257</b>	<b>1,492,870</b>	<b>5,842,127</b>
(B)	Inadmissible Investments as per Clause (1) of Schedule I ----- (B)	28,639	10,858	39,497
(C)	Fixed assets as per BS ----- (C)	60,835	23,064	83,899
(D)	Inadmissible Fixed assets as per Clause (1) of Schedule I ----- (D)	-	12,704	12,704
	<b>Current Assets:</b>			
(E)	Cash & Bank Balances as per BS ----- E	46,645	17,767	64,412
(F)	Advances and Other assets as per BS -----F	1,468,532	65,207	1,533,739
<b>(G)</b>	<b>Total Current Assets as per BS...(E)+ (F)</b>	<b>1,515,177</b>	<b>82,974</b>	<b>1,598,151</b>
(H)	Inadmissible current assets as per Clause (1) of Schedule I of regulation -----H	-	104,900	104,900
(I)	Loans as per BS ----- (I)	-	-	-
(J)	Fair value change account subject to minimum of zero --- (J)	2,827	1,072	3,899
<b>(K)</b>	<b>Total Assets as per BS (excl. current liabilities and provisions)...(A)+(C)+(G)+(I)</b>	<b>5,925,269</b>	<b>1,598,908</b>	<b>7,524,177</b>
(L)	Total Inadmissible assets...(B)+(D)+(H)+(J)	31,466	129,534	161,000
<b>(M)</b>	<b>Total Admissible assets for Solvency (excl. current liabilities and provisions)...(K)-(L)</b>	<b>5,893,803</b>	<b>1,469,374</b>	<b>7,363,177</b>

Note:

- Assets that are directly identifiable to shareholders' or policyholders' funds are allocated on actual basis. Other assets have been bifurcated in the ratio of policyholders' funds and shareholders' funds at the end of the period.
- Advances and Other assets does not include ₹ 52,651 lakhs of investment pertaining to unclaimed amount of policyholder in line with the IRDAI Master Circular on Unclaimed Amounts of Policyholders Ver 01 dated July 25, 2017
- Advances and Other assets include Deferred tax Assets.
- Disallowance with respect to assets notionally allocated between policy holders and shareholders have been disclosed in shareholders accounts .
- Cash & Bank balance excludes ₹ 34,270 lakhs, being amount withheld as collateral from Cross Border Reinsurers in accordance with Master circular on Reinsurance, 2024.

(₹ 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 Investment assets	28,639	10,858	39,497
	Inadmissible Fixed assets			
	(a) Computer Software	-	7,141	7,141
	(b) Furnitures and Fixtures	-	5,563	5,563
	Inadmissible current assets			
	(a) Outstanding Premium	-	20,815	20,815
	(b) Due from other entities carrying on Insurance business (net) (Coinsurance & Reinsurance)	-	10,147	10,147
	(c) Deposits - Hypothecated / Encumbered Assets	-	64,339	64,339
	(d) Deferred tax assets	-	8,793	8,793
	(e) Others	-	807	807