



**F&G Cayman Re Ltd.**  
**Financial Statement Summary**  
(Year Ended December 31, 2025)

This document is for the sole purpose of providing financial statement summary information. This information was derived from financial statements prepared in conformity with US Statutory accounting practices prescribed or approved by the Cayman Islands Monetary Authority ("CIMA") and audited by Ernst and Young Ltd. As such, in isolation, this summary information should be regarded as unaudited, and should be analyzed in conjunction with F&G Cayman Re's complete audited financial statements which are available upon request.

All dollar amounts are presented in USD Thousands.



F&G CAYMAN RE

<b>F&amp;G Cayman Re Ltd.</b>	
<b>Balance Sheet</b>	
For the year ended December 31, 2025	
<b>Assets</b>	
Cash and Cash Equivalents	16,239
Investments	311,042
Funds Withheld for Reinsurance Assumed	7,035,713
Letter of Credit	610,000
Other Assets	16,478
Income Tax Receivable	6,124
<b>Total Assets</b>	<b>7,995,596</b>
<b>Liabilities</b>	
Aggregate Reserves - Life	6,744,545
Liability for Deposit-Type Contracts	20,749
Interest Maintenance Reserve	18,865
Other Liabilities	50,183
<b>Total Liabilities</b>	<b>6,834,342</b>
<b>Capital and Surplus</b>	
Paid in and Contributed Surplus	281,697
Segregated Surplus	757,832
Unassigned Surplus	121,725
<b>Total Capital and Surplus</b>	<b>1,161,254</b>
<b>Total Liabilities and Capital and Surplus</b>	<b>7,995,596</b>

<b>F&amp;G Cayman Re Ltd.</b>	
<b>Income Statement</b>	
For the year ended December 31, 2025	
<b>Revenues</b>	
Premiums	1,659,458
Insurance, Investment Product Fees, and Other	100,412
Net Investment Income (Loss)	223,752
Net Investment Gain (Loss)	2,455
<b>Total Revenue</b>	<b>1,986,077</b>
<b>Benefits and Expenses</b>	
Operating Expenses	145
Benefits and Other Changes in Policy Reserves	2,008,604
<b>Total Liabilities</b>	<b>2,008,749</b>
Gain (Loss) from operations before federal income tax	(22,672)
Income Tax (Expense) Benefit	-
<b>Gain (Loss) From Operations</b>	<b>(22,672)</b>
Net realised capital gains (losses), net of applicable taxes	(125)



**F&G Cayman Re Ltd.**  
**Statutory Statements of Changes in Capital and Surplus**  
 For the year ended December 31, 2025

	Paid in and Contributed Surplus	Segregated Surplus	Unassigned Funds	Total
<b>Balance at December 31, 2024</b>	<b>88,982</b>	<b>537,441</b>	<b>107,894</b>	<b>734,317</b>
Net income (loss)			(22,797)	(22,797)
Change in net deferred income tax			(5,108)	(5,108)
Change in nonadmitted assets			98	98
Change in asset valuation reserve			(1,015)	(1,015)
Other Surplus Adjustments	192,715		42,653	235,368
Initial deferred gain on assumed reinsurance transactions		27,406		27,406
Amortization of deferred gain		(17,015)		(17,015)
Letter of Credit		210,000		210,000
<b>Balance at December 31, 2025</b>	<b>281,697</b>	<b>757,832</b>	<b>121,725</b>	<b>1,161,254</b>