



First Canadian Insurance Corp

31/12/2023

Insurer

Period Ending Date

10.100

**LICAT Ratios  
Summary Calculations**

(thousands of dollars, except percentages)

|   |  |            |         |
|---|--|------------|---------|
| Tier 1 Capital (20.100)   | (A)                                    | 1010010040 | 119,705 |
| Tier 2 Capital (20.200)   | (B)                                    | 1010010050 | 3,285   |
| <b>Available Capital (A + B)</b>  | (C)                                    | 1010010030 | 122,990 |
| <b>Surplus Allowance</b>  | (D)                                    | 1010010060 | 19,396  |
| <b>Eligible Deposits</b>  | (E)                                    | 1010010070 | 0       |
| Credit Risk (30.000)  |  | 1010010080 | 3,922   |
| Market Risk (50.000)  |  | 1010010160 | 26,973  |
| Insurance Risk (60.000)   |  | 1010010220 | 51,245  |
| <i>Capital Requirements: Before Credits and Non-Diversified Risks</i>                   | (F)                                    | 1010010290 | 82,140  |
| Participating, Adjustable and Policyholder Deposits and Group Business Credits (90.000) |  | 1010010300 | 0       |
| Diversification Credit (110.000)  |  | 1010010310 | 13,140  |
| <i>Credits</i>  | (G)                                    | 1010010320 | 13,140  |
| Segregated Fund Guarantees Risk (70.100)  |  | 1010010280 | 0       |
| Operational Risk (80.000)   |  | 1010010340 | 8,605   |
| <i>Capital Requirements: Non-Diversified Risks</i>                                      | (H)                                    | 1010010330 | 8,605   |
| <b>Base Solvency Buffer ((F - G + H) x Scalar [1.00])</b>                               | (I)                                    | 1010010360 | 77,605  |
| <b>Core Ratio (%)</b>   | <b>[(A + 70% D + 70% E) / I] x 100</b> | 1010010010 | 171.74% |
| <b>Total Ratio (%)</b>  | <b>[(C + D + E) / I] x 100</b>         | 1010010020 | 183.47% |

**CONSOLIDATED FINANCIAL STATEMENTS****STATEMENT OF FINANCIAL POSITION****ASSETS**  
**(\$'000)**

| Reference Page          | FS Notes Reference |  | Current Period |                  | Prior Period Restated |                  | Opening Prior Period Restated |                  |
|-------------------------|--------------------|--|----------------|------------------|-----------------------|------------------|-------------------------------|------------------|
|                         |                    |  | Total          | Vested in Trust* | Total                 | Vested in Trust* | Total                         | Vested in Trust* |
|                         |                    |  | (01)           | (02)             | (03)                  | (04)             | (05)                          | (06)             |
|                         |                    | <b>ASSETS:</b>                                 |                |                  |                       |                  |                               |                  |
|                         |                    | Cash and Cash Equivalents 010                  | 32,103         |                  | 31,875                |                  | 85,536                        |                  |
|                         |                    | Accrued Investment Income 020                  | 378            |                  | 449                   |                  | 20                            |                  |
|                         |                    | Current Tax Assets 050                         |                |                  | 5,486                 |                  | 0                             |                  |
|                         |                    | Assets Held for Sale 060                       |                |                  | 0                     |                  | 0                             |                  |
|                         |                    | Asset for Insurance Acquisition Cash Flows 065 |                |                  | 0                     |                  | 0                             |                  |
| <a href="#">21.012Q</a> |                    | Investments 070                                | 264,292        |                  | 236,272               |                  | 221,063                       |                  |
| <a href="#">21.015Q</a> |                    | Equity Accounted Investees 080                 | 0              |                  | 0                     |                  | 0                             |                  |
|                         |                    | Financial Instrument Derivative Assets 100     | 926            |                  | 6                     |                  | 525                           |                  |
| 20.012/20.014           |                    | Insurance Contract Assets 170                  | 0              |                  | 0                     |                  | 0                             |                  |
| 20.016/20.018           |                    | Reinsurance Contract Held Assets 180           | 51,290         |                  | 47,456                |                  | 38,135                        |                  |
| <a href="#">21.080Q</a> |                    | Investment Properties 110                      | 0              |                  | 0                     |                  | 35,160                        |                  |
| <a href="#">21.080Q</a> |                    | Property and Equipment 120                     | 10,476         |                  | 10,572                |                  | 11,309                        |                  |
|                         |                    | Intangible Assets 130                          | 124            |                  | 206                   |                  | 288                           |                  |
|                         |                    | Goodwill 140                                   |                |                  | 0                     |                  | 0                             |                  |
|                         |                    | Defined Benefit Pension Plan 150               |                |                  | 0                     |                  | 0                             |                  |
| <a href="#">60.010A</a> |                    | Segregated Funds Net Assets 160                | 0              |                  | 0                     |                  | 0                             |                  |
|                         |                    | Deferred Tax Assets 090                        |                |                  | 0                     |                  | 0                             |                  |
|                         |                    | Other Assets 190                               | 14,771         |                  | 16,781                |                  | 14,997                        |                  |
|                         |                    | <b>TOTAL ASSETS 999</b>                        | <b>374,360</b> |                  | <b>349,103</b>        |                  | <b>407,033</b>                |                  |

\* Foreign insurers: Excludes deposits of reinsurers held in special trust accounts.

## CONSOLIDATED FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL POSITION

LIABILITIES AND EQUITY  
(\$'000)

| Reference Page    | FS Notes Reference |  | Current Period<br>(01) | Prior Period Restated<br>(03) | Opening Prior Period Restated<br>(05) |
|-------------------|--------------------|--|------------------------|-------------------------------|---------------------------------------|
|                   |                    | <b>LIABILITIES:</b>  |                        |                               |                                       |
| 22.030A           |                    | Provisions, Accruals and Other Liabilities 030                                   | 32,488                 | 33,368                        | 32,230                                |
|                   |                    | Liabilities held for sale 040  |                        | 0                             | 0                                     |
|                   |                    | Current Tax Liabilities 050  | 3,495                  | 0                             | 739                                   |
|                   |                    | Encumbrances on Real Estate & Mortgage Loans 060                                 |                        | 0                             | 0                                     |
|                   |                    | Financial Instrument Derivative Liabilities 070                                  |                        | 353                           | 0                                     |
|                   |                    | Insurance Contract Liabilities   |                        |                               |                                       |
| 20.012/<br>20.014 |                    | Insurance Contract Liabilities – Excluding Segregated Funds Net Liabilities 150  | 254,168                | 232,541                       | 219,016                               |
| 20.012/<br>20.014 |                    | Insurance Contract Liabilities - Segregated Fund Guarantees 155                  | 0                      | 0                             | 0                                     |
| 20.012/<br>20.014 |                    | Insurance Contract Liabilities – Segregated Funds Net Liabilities 160            | 0                      | 0                             | 0                                     |
|                   |                    | <b>Total Insurance Contract Liabilities 169</b>                                  | <b>254,168</b>         | <b>232,541</b>                | <b>219,016</b>                        |
|                   |                    | Reinsurance Contract Held Liabilities  |                        |                               |                                       |
| 20.016/<br>20.018 |                    | Reinsurance Contract Held Liabilities – Excluding Segregated Funds 170           | 0                      | 0                             | 0                                     |
| 20.016/<br>20.018 |                    | Reinsurance Contract Held Liabilities - Segregated Fund Guarantees 175           | 0                      | 0                             | 0                                     |
| 20.016/<br>20.018 |                    | Reinsurance Contract Held Liabilities – Segregated Funds Net Liabilities 180     | 0                      | 0                             | 0                                     |
|                   |                    | <b>Total Reinsurance Contract Held Liabilities 189</b>                           | <b>0</b>               | <b>0</b>                      | <b>0</b>                              |
|                   |                    | Trust and Banking Deposits 080   |                        | 0                             | 0                                     |
|                   |                    | Other Debt 090   |                        | 0                             | 0                                     |
|                   |                    | Defined Benefit Pension Plan 110   |                        | 0                             | 0                                     |
|                   |                    | Employment Benefits (not including amounts in line above) 120                    |                        | 0                             | 0                                     |
|                   |                    | Subordinated Debt 130  |                        | 0                             | 0                                     |
|                   |                    | Preferred shares - Debt 140  |                        | 0                             | 0                                     |
|                   |                    | Deferred Tax Liabilities 100   | 3,454                  | 6,227                         | 4,891                                 |
|                   |                    | Investment Contract Liabilities  |                        |                               |                                       |
|                   |                    | Investment Contract Liabilities – Excluding Segregated Funds Net Liabilities 190 |                        | 0                             | 0                                     |
|                   |                    | Investment Contract Liabilities – Segregated Funds Net Liabilities 195           |                        | 0                             | 0                                     |
|                   |                    | <b>Total Investment Contract Liabilities 199</b>                                 | <b>0</b>               | <b>0</b>                      | <b>0</b>                              |
|                   |                    | <b>Liabilities before Policyholders' Liabilities 299</b>                         | <b>293,605</b>         | <b>272,489</b>                | <b>256,876</b>                        |
|                   |                    | <b>Policyholders' Liabilities</b>  |                        |                               |                                       |
| 20.040            |                    | Residual Interest (Non-Stock) 310  | 0                      | 0                             | 0                                     |
| 20.040            |                    | Participating Account 320  |                        | 0                             | 0                                     |
| 20.040            |                    | Non-Participating Account (Non-Stock) 330  |                        | 0                             | 0                                     |
| 20.040            |                    | <b>Total Policyholders' Liabilities 359</b>                                      | <b>0</b>               | <b>0</b>                      | <b>0</b>                              |
|                   |                    | <b>TOTAL LIABILITIES 399</b>   | <b>293,605</b>         | <b>272,489</b>                | <b>256,876</b>                        |
|                   |                    | <b>EQUITY</b>  |                        |                               |                                       |
|                   |                    | <b>CANADIAN INSURERS ONLY:</b>   |                        |                               |                                       |
|                   |                    | <b>Policyholders' Equity</b>   |                        |                               |                                       |
| 20.040            |                    | Residual Interest (Non-Stock) 410  | 0                      | 0                             | 0                                     |
| 20.040            |                    | Participating Account 420  | 0                      | 0                             | 0                                     |
| 20.040            |                    | Participating Account - Accumulated OCI (Loss) 430                               |                        | 0                             | 0                                     |
| 20.040            |                    | Non-Participating Account 440  | 0                      | 0                             | 0                                     |
| 20.040            |                    | Non-Participating Account - Accumulated OCI (Loss) 450                           |                        | 0                             | 0                                     |
| 20.040            |                    | <b>Total Policyholders' Equity 499</b>   | <b>0</b>               | <b>0</b>                      | <b>0</b>                              |
|                   |                    | <b>Shareholders' Equity</b>  |                        |                               |                                       |
| 20.054            |                    | Common Shares 510  | 26,725                 | 26,725                        | 38,000                                |
| 20.054            |                    | Preferred Shares 520   |                        | 0                             | 0                                     |
| 20.054            |                    | Contributed Surplus 530  | 0                      | 0                             | 0                                     |
| 20.054            |                    | Other Capital 540  | 0                      | 0                             | 0                                     |
| 20.054            |                    | Retained Earnings 550  | 54,030                 | 49,889                        | 112,158                               |
| 20.054            |                    | Nuclear and Other Reserves 560   | 0                      | 0                             | 0                                     |
| 20.054            |                    | Accumulated Other Comprehensive Income (Loss) 570                                |                        | 0                             | 0                                     |
| 20.054            |                    | <b>Total Shareholders' Equity 599</b>  | <b>80,755</b>          | <b>76,614</b>                 | <b>150,158</b>                        |
|                   |                    | <b>Non-controlling Interests 620</b>   | <b>0</b>               | <b>0</b>                      | <b>0</b>                              |
|                   |                    | <b>Total Equity 699</b>  | <b>80,755</b>          | <b>76,614</b>                 | <b>150,158</b>                        |
|                   |                    | <b>TOTAL LIABILITIES AND EQUITY 799</b>  | <b>374,360</b>         | <b>349,103</b>                | <b>407,034</b>                        |
|                   |                    | <b>FOREIGN INSURERS ONLY:</b>  |                        |                               |                                       |
|                   |                    | <b>Head Office Account, Reserves &amp; AOCI</b>                                  |                        |                               |                                       |
|                   |                    | Head Office Account 810  |                        |                               |                                       |
|                   |                    | Reserves 820   |                        |                               |                                       |
|                   |                    | (Specify) 830  |                        |                               |                                       |
|                   |                    | Accumulated Other Comprehensive Income (Loss) 840                                |                        |                               |                                       |
|                   |                    | <b>Total Head Office Account, Reserves &amp; AOCI 899</b>                        |                        |                               |                                       |
|                   |                    | <b>TOTAL LIABILITIES, EQUITY, HEAD OFFICE ACCOUNT, RESERVES &amp; AOCI 999</b>   | <b>374,360</b>         | <b>349,103</b>                | <b>407,034</b>                        |

## CONSOLIDATED FINANCIAL STATEMENTS

## STATEMENT OF PROFIT OR LOSS

(\$'000)

| Reference Page          | FS Notes Reference |  | Current Period<br>(01) | Prior Period<br>Restated<br>(03) |
|-------------------------|--------------------|--|------------------------|----------------------------------|
|                         |                    | Revenue from PAA Contracts   | 23,457                 | 19,824                           |
|                         |                    | Revenue from GMM Contracts (excluding VFA Contracts)                                     | 154,483                | 148,716                          |
|                         |                    | Revenue from VFA Contracts   | 0                      |                                  |
| 45.015 / 45.025         |                    | <b>Total Insurance Revenue</b>   | 177,940                | 168,540                          |
| <a href="#">23.015Q</a> |                    | <b>Insurance service expenses</b>  | 133,014                | 124,301                          |
| <a href="#">23.045Q</a> |                    | <b>Net expenses from reinsurance contracts held</b>                                      | -30,760                | -28,072                          |
|                         |                    | <b>INSURANCE SERVICE RESULT</b>  | 14,166                 | 16,167                           |
| <a href="#">23.010Q</a> |                    | Interest revenue on financial assets not measured at FVTPL                               | 11,411                 | 4,508                            |
| <a href="#">23.010Q</a> |                    | Net investment income excluding segregated funds   | 257                    | -16,696                          |
|                         |                    | Net investment income - segregated funds   | 0                      |                                  |
|                         |                    | Provision for Credit Losses  | 0                      |                                  |
|                         |                    | <b>Investment Return</b>   | 11,668                 | -12,188                          |
|                         |                    | <b>Net finance income (expenses) from insurance contracts excluding segregated funds</b> | -9,071                 | 3,003                            |
|                         |                    | <b>Net finance income (expenses) from segregated funds</b>                               | 0                      |                                  |
| <a href="#">23.045Q</a> |                    | <b>Net finance income (expenses) from reinsurance contracts held</b>                     | 349                    | 1,744                            |
|                         |                    | <b>Movement in investment contract liabilities</b>                                       | 0                      |                                  |
|                         |                    | <b>NET INVESTMENT RESULT</b>   | 2,946                  | -7,441                           |
| <a href="#">23.035Q</a> |                    | Other Income   | 0                      | 0                                |
| <a href="#">23.015Q</a> |                    | Share of Net Income (Loss) of Equity Accounted Investees                                 | 0                      |                                  |
|                         |                    | General and Operating Expenses   | 11,610                 | 9,215                            |
|                         |                    | <b>OTHER INCOME AND EXPENSES</b>   | -11,610                | -9,215                           |
|                         |                    | <b>PROFIT (LOSS) BEFORE TAXES</b>  | 5,502                  | -489                             |
|                         |                    | Current Taxes  | 4,134                  | -565                             |
|                         |                    | Deferred Taxes   | -2,773                 | 862                              |
|                         |                    | <b>Total Income Taxes</b>  | 1,361                  | 297                              |
|                         |                    | <b>PROFIT (LOSS) AFTER TAXES</b>   | 4,141                  | -786                             |
|                         |                    | Discontinued Operations (net of Income Taxes of \$_____)                                 | 0                      | 1,259                            |
|                         |                    | <b>NET INCOME (LOSS) FOR THE YEAR</b>  | 4,141                  | 473                              |
|                         |                    | <b>ATTRIBUTABLE TO:</b>  |                        |                                  |
|                         |                    | Participating Policyholders/Certificateholders   | 0                      | 0                                |
|                         |                    | Other Fund Account   |                        |                                  |
|                         |                    | Residual Interest Policyholders  | 0                      | 0                                |
|                         |                    | Non-controlling Interests  |                        |                                  |
|                         |                    | Equity Holders   | 4,141                  | 473                              |

## CONSOLIDATED FINANCIAL STATEMENTS

STATEMENT OF POLICYHOLDERS' EQUITY IN PARTICIPATING ACCOUNT  
(\$'000)

| Reference Page         | FS Notes Reference | (05)   | Current Period (01) | Prior Period Restated (03) |
|------------------------|--------------------|--|---------------------|----------------------------|
|                        |                    | Opening Balance of Prior Year as previously reported         | 020                 | 0                          |
|                        |                    | Restated balance of Prior Year                               | 030                 | 0                          |
|                        |                    | Adjustments  | 040                 | 0                          |
|                        |                    | (Specify)  | 070                 | 0                          |
| <a href="#">20.022</a> |                    | Share of Net Income (Loss)                                   | 100                 | 0                          |
|                        |                    | Transfers from (to) Retained Earnings (Stock companies only) | 130                 | 0                          |
| <a href="#">20.040</a> |                    | Transfers from (to) Non-Par Account (Non-stock)              | 160                 | 0                          |
| <a href="#">20.004</a> |                    | <b>End of Year</b>   | 199                 | 0                          |

STATEMENT OF POLICYHOLDERS' EQUITY IN NON-PARTICIPATING ACCOUNT (NON-STOCK)  
(\$'000)

| Reference Page         | FS Notes Reference | (05)   | Current Period (01) | Prior Period Restated (03) |
|------------------------|--------------------|--|---------------------|----------------------------|
|                        |                    | Opening Balance of Prior Year as previously reported | 320                 | 0                          |
|                        |                    | Restated balance of Prior Year                       | 330                 | 0                          |
|                        |                    | Adjustments  | 340                 | 0                          |
|                        |                    | (Specify)  | 370                 | 0                          |
| <a href="#">20.022</a> |                    | Share of Net Income (Loss)                           | 400                 | 0                          |
| <a href="#">20.040</a> |                    | Transfers from (to) Par Account                      | 430                 | 0                          |
| <a href="#">20.004</a> |                    | <b>End of Year</b>                                   | 499                 | 0                          |

STATEMENT OF RESIDUAL INTEREST - POLICYHOLDERS' EQUITY  
(\$'000)

| Reference Page         | FS Notes Reference | (05)   | Current Period (01) | Prior Period Restated (03) |
|------------------------|--------------------|--|---------------------|----------------------------|
|                        |                    | Opening Balance of Prior Year as previously reported | 520                 | 0                          |
|                        |                    | Restated balance of Prior Year                       | 530                 | 0                          |
|                        |                    | Adjustments  | 550                 | 0                          |
|                        |                    | (Specify)  | 560                 | 0                          |
| <a href="#">20.022</a> |                    | Share of Net Income (Loss)                           | 575                 | 0                          |
|                        |                    | Transfers from (to) Non-Par Account                  | 590                 | 0                          |
| <a href="#">20.004</a> |                    | <b>End of Year</b>                                   | 599                 | 0                          |

STATEMENT OF RESIDUAL INTEREST - LIABILITIES  
(\$'000)

| Reference Page         | FS Notes Reference | (05)   | Current Period (01) | Prior Period Restated (03) |
|------------------------|--------------------|--|---------------------|----------------------------|
|                        |                    | Opening Balance of Prior Year as previously reported | 720                 | 0                          |
|                        |                    | Restated balance of Prior Year                       | 730                 | 0                          |
|                        |                    | Adjustments  | 750                 | 0                          |
|                        |                    | (Specify)  | 760                 | 0                          |
| <a href="#">20.022</a> |                    | Share of Net Income (Loss)                           | 775                 | 0                          |
|                        |                    | Transfers from (to) Non-Par Account                  | 790                 | 0                          |
| <a href="#">20.004</a> |                    | <b>End of Year</b>                                   | 799                 | 0                          |

## CONSOLIDATED FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE INCOME (LOSS) and  
ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)  
(\$'000)

| Reference Page         | FS Notes Reference |  | Current Period (01) | Prior Period Restated (03) |
|------------------------|--------------------|--|---------------------|----------------------------|
|                        |                    | <b>Comprehensive Income (Loss)</b>   |                     |                            |
| <a href="#">20.022</a> |                    | Net Income (Loss)  | 4,141               | 473                        |
|                        |                    | Other Comprehensive Income (Loss):   |                     |                            |
|                        |                    | <b>Items that may be reclassified subsequently to Net Income (Loss):</b>                 |                     |                            |
|                        |                    | <b>Fair Value through Other Comprehensive Income (FVOCI):</b>                            |                     |                            |
|                        |                    | Change in Unrealized Gains and Losses:   |                     |                            |
|                        |                    | - Loans  | 110                 |                            |
|                        |                    | - Bonds and Debentures   | 140                 |                            |
|                        |                    | Reclassification of (Gains) Losses to Net Income (Loss)                                  | 210                 |                            |
|                        |                    | <b>Derivatives Designated as Cash Flow Hedges</b>  |                     |                            |
|                        |                    | Change in Unrealized Gains and Losses  | 310                 |                            |
|                        |                    | Reclassification of (Gains) Losses to Net Income (Loss)                                  | 340                 |                            |
|                        |                    | <b>Foreign Currency Translation</b>  |                     |                            |
|                        |                    | Change in Unrealized Gains and Losses  | 410                 |                            |
|                        |                    | Reclassification of (Gains) Losses to Net Income (Loss)                                  | 420                 |                            |
|                        |                    | Impact of Hedging  | 440                 |                            |
|                        |                    | <b>Share of Other Comprehensive Income (Loss) of Equity Accounted Investees</b>          | 460                 |                            |
|                        |                    | <b>Insurance Finance Income (Expenses) from Insurance Contracts</b>                      | 463                 |                            |
|                        |                    | <b>Insurance Finance Income (Expenses) from Reinsurance Contract Held</b>                | 464                 |                            |
|                        |                    | <b>Other</b>   | 445                 |                            |
|                        |                    | <b>Subtotal of items that may be reclassified subsequently to Net Income (Loss)</b>      | 0                   | 0                          |
|                        |                    | <b>Items that will not be reclassified subsequently to Net Income (Loss):</b>            |                     |                            |
|                        |                    | <b>Fair Value through Other Comprehensive Income (FVOCI):</b>                            |                     |                            |
|                        |                    | Change in Unrealized Gains and Losses:   |                     |                            |
|                        |                    | - Equities   | 465                 |                            |
|                        |                    | <b>Revaluation Surplus</b>   | 455                 |                            |
|                        |                    | <b>Remeasurements of Defined Benefit Pension Plans</b>                                   | 470                 |                            |
|                        |                    | <b>Other</b>   | 480                 |                            |
|                        |                    | <b>Subtotal of items that will not be reclassified subsequently to Net Income (Loss)</b> | 0                   | 0                          |
|                        |                    | <b>Total Other Comprehensive Income (Loss)</b>   | 0                   | 0                          |
|                        |                    | <b>Total Comprehensive Income (Loss)</b>   | 4,141               | 473                        |
|                        |                    | <b>Attributable to:</b>  |                     |                            |
|                        |                    | Participating Policyholders/Certificateholders   | 615                 |                            |
|                        |                    | Other Fund Account   | 625                 |                            |
|                        |                    | Residual Interest Policyholders  | 635                 |                            |
|                        |                    | Non-controlling Interests  | 600                 |                            |
|                        |                    | Equity Holders   | 4,141               | 473                        |

|  |  |  | Current Period (01) | Prior Period Restated (03) |
|--|--|--|---------------------|----------------------------|
|  |  | <b>Accumulated Other Comprehensive Income (Loss)</b>                                     |                     |                            |
|  |  | Accumulated Gains (Losses), net of tax, on:  |                     |                            |
|  |  | <b>Items that may be reclassified subsequently to Net Income (Loss):</b>                 |                     |                            |
|  |  | <b>Fair Value through Other Comprehensive Income (FVOCI)</b>                             | 700                 | 0                          |
|  |  | <b>Derivatives Designated as Cash Flow Hedges</b>  | 810                 | 0                          |
|  |  | <b>Foreign Currency Translation (Net of Hedging Activities)</b>                          | 840                 | 0                          |
|  |  | <b>Share of Other Comprehensive Income (Loss) of Equity Accounted Investees</b>          | 860                 | 0                          |
|  |  | <b>Insurance Finance Income (Expenses) Reserve from Insurance Contracts</b>              | 863                 | 0                          |
|  |  | <b>Insurance Finance Income (Expenses) Reserve from Reinsurance Contract Held</b>        | 864                 | 0                          |
|  |  | <b>Other</b>   | 845                 | 0                          |
|  |  | <b>Subtotal of items that may be reclassified subsequently to Net Income (Loss)</b>      | 0                   | 0                          |
|  |  | <b>Items that will not be reclassified subsequently to Net Income (Loss):</b>            |                     |                            |
|  |  | <b>Fair Value through Other Comprehensive Income (FVOCI)</b>                             | 850                 | 0                          |
|  |  | <b>Revaluation Surplus</b>   | 855                 | 0                          |
|  |  | <b>Remeasurements of Defined Benefit Pension Plans</b>                                   | 870                 | 0                          |
|  |  | <b>Other</b>   | 880                 | 0                          |
|  |  | <b>Subtotal of items that will not be reclassified subsequently to Net Income (Loss)</b> | 0                   | 0                          |
|  |  | <b>Balance at end of Period</b>  | 0                   | 0                          |
|  |  | <b>Attributable to:</b>  |                     |                            |
|  |  | Participating Policyholders/Certificateholders   | 915                 | 0                          |
|  |  | Other Fund Account   | 925                 | 0                          |
|  |  | Residual Interest Policyholders  | 935                 | 0                          |
|  |  | Non-controlling Interests  | 945                 | 0                          |
|  |  | Equity Holders   | 955                 | 0                          |