

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

ASSETS

| | Current Year | | | Prior Year |
|--|--------------|-------------------------|---|-----------------------------|
| | 1 Assets | 2 Nonadmitted Assets | 3 Net Admitted Assets (Cols. 1 - 2) | 4 Net Admitted Assets |
| 1. Bonds (Schedule D)..... | 219,667 | | 219,667 | 219,408 |
| 2. Stocks (Schedule D): | | | | |
| 2.1 Preferred stocks | 0 | | 0 | 0 |
| 2.2 Common stocks | 0 | | 0 | 0 |
| 3. Mortgage loans on real estate (Schedule B): | | | | |
| 3.1 First liens | | | 0 | 0 |
| 3.2 Other than first liens | | | 0 | 0 |
| 4. Real estate (Schedule A): | | | | |
| 4.1 Properties occupied by the company (less \$ 0 encumbrances)..... | | | 0 | 0 |
| 4.2 Properties held for the production of income (less \$ 0 encumbrances) | | | 0 | 0 |
| 4.3 Properties held for sale (less \$ 0 encumbrances) | | | 0 | 0 |
| 5. Cash (\$ 619,401 , Schedule E-Part 1), cash equivalents (\$ 0 , Schedule E-Part 2) and short-term investments (\$ 0 , Schedule DA)..... | 619,401 | | 619,401 | 632,836 |
| 6. Contract loans (including \$ premium notes)..... | | | 0 | 0 |
| 7. Derivatives (Schedule DB)..... | 0 | | 0 | 0 |
| 8. Other invested assets (Schedule BA)..... | 0 | .0 | 0 | 0 |
| 9. Receivables for securities | | | 0 | 0 |
| 10. Securities lending reinvested collateral assets (Schedule DL)..... | | | 0 | 0 |
| 11. Aggregate write-ins for invested assets | 0 | .0 | 0 | 0 |
| 12. Subtotals, cash and invested assets (Lines 1 to 11) | 839,068 | .0 | 839,068 | 852,244 |
| 13. Title plants less \$ charged off (for Title insurers only)..... | | | 0 | 0 |
| 14. Investment income due and accrued | 1,406 | | 1,406 | 1,407 |
| 15. Premiums and considerations: | | | | |
| 15.1 Uncollected premiums and agents' balances in the course of collection | 2,194 | | 2,194 | 1,461 |
| 15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ earned but unbilled premiums)..... | | | 0 | 0 |
| 15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$) | | | 0 | 0 |
| 16. Reinsurance: | | | | |
| 16.1 Amounts recoverable from reinsurers | | | 0 | 0 |
| 16.2 Funds held by or deposited with reinsured companies | | | 0 | 0 |
| 16.3 Other amounts receivable under reinsurance contracts | | | 0 | 0 |
| 17. Amounts receivable relating to uninsured plans | | | 0 | 0 |
| 18.1 Current federal and foreign income tax recoverable and interest thereon | | | 0 | 0 |
| 18.2 Net deferred tax asset | | | 0 | 0 |
| 19. Guaranty funds receivable or on deposit | | | 0 | 0 |
| 20. Electronic data processing equipment and software | | | 0 | 0 |
| 21. Furniture and equipment, including health care delivery assets (\$) | | | 0 | 0 |
| 22. Net adjustment in assets and liabilities due to foreign exchange rates | | | 0 | 0 |
| 23. Receivables from parent, subsidiaries and affiliates | | | 0 | 0 |
| 24. Health care (\$) and other amounts receivable | 3,692 | 3,692 | 0 | 0 |
| 25. Aggregate write-ins for other-than-invested assets | 0 | .0 | 0 | 0 |
| 26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)..... | 846,360 | 3,692 | 842,668 | 855,112 |
| 27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | 0 | 0 |
| 28. Total (Lines 26 and 27) | 846,360 | 3,692 | 842,668 | 855,112 |
| DETAILS OF WRITE-INS | | | | |
| 1101. | | | 0 | 0 |
| 1102. | | | 0 | 0 |
| 1103. | | | 0 | 0 |
| 1198. Summary of remaining write-ins for Line 11 from overflow page | 0 | .0 | 0 | 0 |
| 1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) | 0 | 0 | 0 | 0 |
| 2501. | | | 0 | 0 |
| 2502. | | | 0 | 0 |
| 2503. | | | 0 | 0 |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | 0 | .0 | 0 | 0 |
| 2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | 0 | 0 | 0 | 0 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

LIABILITIES, CAPITAL AND SURPLUS

| | Current Year | | | Prior Year |
|---|--------------|----------------|------------|------------|
| | 1 Covered | 2 Uncovered | 3 Total | 4 Total |
| 1. Claims unpaid (less \$ reinsurance ceded) | .4,513 | | .4,513 | .5,432 |
| 2. Accrued medical incentive pool and bonus amounts | | | .0 | .0 |
| 3. Unpaid claims adjustment expenses | .13 | | .13 | .29 |
| 4. Aggregate health policy reserves, including the liability of \$ for medical loss ratio rebate per the Public Health Service Act | .5,396 | | .5,396 | .7,326 |
| 5. Aggregate life policy reserves | | | .0 | .0 |
| 6. Property/casualty unearned premium reserves | | | .0 | .0 |
| 7. Aggregate health claim reserves | | | .0 | .0 |
| 8. Premiums received in advance | .3,402 | | .3,402 | .4,903 |
| 9. General expenses due or accrued | .39,405 | | .39,405 | .38,153 |
| 10.1 Current federal and foreign income tax payable and interest thereon (including \$ on realized capital gains (losses)) | | | .0 | .0 |
| 10.2 Net deferred tax liability | | | .0 | .0 |
| 11. Ceded reinsurance premiums payable | | | .0 | .0 |
| 12. Amounts withheld or retained for the account of others | | | .0 | .0 |
| 13. Remittances and items not allocated | | | .0 | .0 |
| 14. Borrowed money (including \$ current) and interest thereon \$ (including \$ current) | | | .0 | .0 |
| 15. Amounts due to parent, subsidiaries and affiliates | 11,898 | | 11,898 | .10,056 |
| 16. Derivatives | | .0 | .0 | .0 |
| 17. Payable for securities | | | .0 | .0 |
| 18. Payable for securities lending | | | .0 | .0 |
| 19. Funds held under reinsurance treaties (with \$ authorized reinsurers, \$ unauthorized reinsurers and \$ certified reinsurers) | | | .0 | .0 |
| 20. Reinsurance in unauthorized and certified (\$) companies | | | .0 | .0 |
| 21. Net adjustments in assets and liabilities due to foreign exchange rates | | | .0 | .0 |
| 22. Liability for amounts held under uninsured plans | | | .0 | .0 |
| 23. Aggregate write-ins for other liabilities (including \$ current) | .49 | .0 | .49 | .49 |
| 24. Total liabilities (Lines 1 to 23) | .64,676 | .0 | .64,676 | .65,948 |
| 25. Aggregate write-ins for special surplus funds | XXX | XXX | .0 | .0 |
| 26. Common capital stock | XXX | XXX | .100 | .100 |
| 27. Preferred capital stock | XXX | XXX | | .0 |
| 28. Gross paid in and contributed surplus | XXX | XXX | .865,537 | .865,537 |
| 29. Surplus notes | XXX | XXX | | .0 |
| 30. Aggregate write-ins for other-than-special surplus funds | XXX | XXX | .0 | .0 |
| 31. Unassigned funds (surplus) | XXX | XXX | -(87,645) | -(76,473) |
| 32. Less treasury stock, at cost: | | | | |
| 32.1 shares common (value included in Line 26 \$) | XXX | XXX | | .0 |
| 32.2 shares preferred (value included in Line 27 \$) | XXX | XXX | | .0 |
| 33. Total capital and surplus (Lines 25 to 31 minus Line 32) | XXX | XXX | .777,992 | .789,164 |
| 34. Total liabilities, capital and surplus (Lines 24 and 33) | XXX | XXX | .842,668 | .855,112 |
| DETAILS OF WRITE-INS | | | | |
| 2301. Stale checks | .49 | | .49 | .49 |
| 2302. | | | | |
| 2303. | | | | |
| 2398. Summary of remaining write-ins for Line 23 from overflow page | .0 | .0 | .0 | .0 |
| 2399. Totals (Lines 2301 through 2303 plus 2398) (Line 23 above) | .49 | .0 | .49 | .49 |
| 2501. | XXX | XXX | | .0 |
| 2502. | XXX | XXX | | .0 |
| 2503. | XXX | XXX | | .0 |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | XXX | XXX | .0 | .0 |
| 2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | XXX | XXX | .0 | .0 |
| 3001. | XXX | XXX | | .0 |
| 3002. | XXX | XXX | | .0 |
| 3003. | XXX | XXX | | .0 |
| 3098. Summary of remaining write-ins for Line 30 from overflow page | XXX | XXX | .0 | .0 |
| 3099. Totals (Lines 3001 through 3003 plus 3098) (Line 30 above) | XXX | XXX | .0 | .0 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

STATEMENT OF REVENUE AND EXPENSES

| | Current Year | | Prior Year |
|--|----------------|---------------|---------------|
| | 1 Uncovered | 2 Total | 3 Total |
| 1. Member Months..... | XXX..... | 19,104..... | .24,142..... |
| 2. Net premium income (including \$0 non-health premium income)..... | XXX..... | 165,320..... | 210,064..... |
| 3. Change in unearned premium reserves and reserve for rate credits..... | XXX..... | 1,930..... | 1,048..... |
| 4. Fee-for-service (net of \$medical expenses)..... | XXX..... | 0..... | 0..... |
| 5. Risk revenue..... | XXX..... | 0..... | 0..... |
| 6. Aggregate write-ins for other health care related revenues..... | XXX..... | 0..... | 0..... |
| 7. Aggregate write-ins for other non-health revenues..... | XXX..... | 0..... | 0..... |
| 8. Total revenues (Lines 2 to 7)..... | XXX..... | 167,250..... | 211,112..... |
| Hospital and Medical: | | | |
| 9. Hospital/medical benefits..... | | | 0..... |
| 10. Other professional services..... | | 56,407..... | .75,128..... |
| 11. Outside referrals..... | | | 0..... |
| 12. Emergency room and out-of-area..... | | | 0..... |
| 13. Prescription drugs..... | | | 0..... |
| 14. Aggregate write-ins for other hospital and medical..... | .0..... | 0..... | 0..... |
| 15. Incentive pool, withhold adjustments and bonus amounts..... | | | 0..... |
| 16. Subtotal (Lines 9 to 15)..... | .0..... | 56,407..... | .75,128..... |
| Less: | | | |
| 17. Net reinsurance recoveries..... | | | 0..... |
| 18. Total hospital and medical (Lines 16 minus 17)..... | .0..... | 56,407..... | .75,128..... |
| 19. Non-health claims (net)..... | | | 0..... |
| 20. Claims adjustment expenses, including \$0 cost containment expenses..... | | 1,390..... | 1,548..... |
| 21. General administrative expenses..... | | 144,245..... | 145,133..... |
| 22. Increase in reserves for life and accident and health contracts (including \$ increase in reserves for life only)..... | | .0..... | -(2,800)..... |
| 23. Total underwriting deductions (Lines 18 through 22)..... | .0..... | 202,042..... | 219,009..... |
| 24. Net underwriting gain or (loss) (Lines 8 minus 23)..... | XXX..... | (34,792)..... | (7,897)..... |
| 25. Net investment income earned (Exhibit of Net Investment Income, Line 17)..... | | 22,144..... | 3,772..... |
| 26. Net realized capital gains (losses) less capital gains tax of \$0..... | | | 0..... |
| 27. Net investment gains (losses) (Lines 25 plus 26)..... | .0..... | 22,144..... | 3,772..... |
| 28. Net gain or (loss) from agents' or premium balances charged off [(amount recovered \$)(amount charged off \$)]..... | | .0..... | 0..... |
| 29. Aggregate write-ins for other income or expenses..... | | .0..... | 0..... |
| 30. Net income or (loss) after capital gains tax and before all other federal income taxes (Lines 24 plus 27 plus 28 plus 29)..... | XXX..... | (12,648)..... | (4,125)..... |
| 31. Federal and foreign income taxes incurred..... | XXX..... | | 0..... |
| 32. Net income (loss) (Lines 30 minus 31)..... | XXX..... | (12,648)..... | (4,125)..... |
| DETAILS OF WRITE-INS | | | |
| 0601..... | XXX..... | | 0..... |
| 0602..... | XXX..... | | 0..... |
| 0603..... | XXX..... | | 0..... |
| 0698. Summary of remaining write-ins for Line 6 from overflow page..... | XXX..... | .0..... | 0..... |
| 0699. Totals (Lines 0601 through 0603 plus 0698) (Line 6 above)..... | XXX..... | 0..... | 0..... |
| 0701..... | XXX..... | | 0..... |
| 0702..... | XXX..... | | 0..... |
| 0703..... | XXX..... | | 0..... |
| 0798. Summary of remaining write-ins for Line 7 from overflow page..... | XXX..... | .0..... | 0..... |
| 0799. Totals (Lines 0701 through 0703 plus 0798) (Line 7 above)..... | XXX..... | 0..... | 0..... |
| 1401..... | | | 0..... |
| 1402..... | | | 0..... |
| 1403..... | | | 0..... |
| 1498. Summary of remaining write-ins for Line 14 from overflow page..... | .0..... | 0..... | 0..... |
| 1499. Totals (Lines 1401 through 1403 plus 1498) (Line 14 above)..... | 0..... | 0..... | 0..... |
| 2901..... | | | 0..... |
| 2902..... | | | 0..... |
| 2903..... | | | 0..... |
| 2998. Summary of remaining write-ins for Line 29 from overflow page..... | .0..... | 0..... | 0..... |
| 2999. Totals (Lines 2901 through 2903 plus 2998) (Line 29 above)..... | 0..... | 0..... | 0..... |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

STATEMENT OF REVENUE AND EXPENSES (Continued)

| | 1 Current Year | 2 Prior Year |
|--|-------------------|-----------------|
| CAPITAL & SURPLUS ACCOUNT | | |
| 33. Capital and surplus prior reporting year | 789,164 | 786,608 |
| 34. Net income or (loss) from Line 32 | (12,648) | (4,125) |
| 35. Change in valuation basis of aggregate policy and claim reserves | 0 | 0 |
| 36. Change in net unrealized capital gains (losses) less capital gains tax of \$ | 0 | 0 |
| 37. Change in net unrealized foreign exchange capital gain or (loss) | 0 | 0 |
| 38. Change in net deferred income tax | 0 | 0 |
| 39. Change in nonadmitted assets | 1,476 | 6,681 |
| 40. Change in unauthorized and certified reinsurance | 0 | 0 |
| 41. Change in treasury stock | 0 | 0 |
| 42. Change in surplus notes | 0 | 0 |
| 43. Cumulative effect of changes in accounting principles | 0 | 0 |
| 44. Capital Changes: | | |
| 44.1 Paid in | 0 | 0 |
| 44.2 Transferred from surplus (Stock Dividend) | 0 | 0 |
| 44.3 Transferred to surplus | 0 | 0 |
| 45. Surplus adjustments: | | |
| 45.1 Paid in | 0 | 0 |
| 45.2 Transferred to capital (Stock Dividend) | 0 | 0 |
| 45.3 Transferred from capital | 0 | 0 |
| 46. Dividends to stockholders | 0 | 0 |
| 47. Aggregate write-ins for gains or (losses) in surplus | 0 | 0 |
| 48. Net change in capital and surplus (Lines 34 to 47) | (11,172) | 2,556 |
| 49. Capital and surplus end of reporting year (Line 33 plus 48) | 777,992 | 789,164 |
| DETAILS OF WRITE-INS | | |
| 4701. | 0 | 0 |
| 4702. | 0 | 0 |
| 4703. | 0 | 0 |
| 4798. Summary of remaining write-ins for Line 47 from overflow page | 0 | 0 |
| 4799. Totals (Lines 4701 through 4703 plus 4798) (Line 47 above) | 0 | 0 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

CASH FLOW

| Cash from Operations | | 1 Current Year | 2 Prior Year |
|---|--|---------------------------|-------------------------|
| 1. Premiums collected net of reinsurance | | 163,086 | 214,138 |
| 2. Net investment income | | 21,886 | 3,250 |
| 3. Miscellaneous income | | 0 | 0 |
| 4. Total (Lines 1 through 3) | | 184,972 | 217,388 |
| 5. Benefit and loss related payments | | 57,326 | 76,595 |
| 6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts | | 144,399 | 146,813 |
| 7. Commissions, expenses paid and aggregate write-ins for deductions | | 0 | 0 |
| 8. Dividends paid to policyholders | | 0 | 0 |
| 9. Federal and foreign income taxes paid (recovered) net of \$ tax on capital gains (losses) | | 0 | 0 |
| 10. Total (Lines 5 through 9) | | 201,725 | 223,408 |
| 11. Net cash from operations (Line 4 minus Line 10) | | (16,753) | (6,020) |
| Cash from Investments | | | |
| 12. Proceeds from investments sold, matured or repaid: | | 0 | 0 |
| 12.1 Bonds | | 0 | 0 |
| 12.2 Stocks | | 0 | 0 |
| 12.3 Mortgage loans | | 0 | 0 |
| 12.4 Real estate | | 0 | 0 |
| 12.5 Other invested assets | | 0 | 0 |
| 12.6 Net gains or (losses) on cash, cash equivalents and short-term investments | | 0 | 0 |
| 12.7 Miscellaneous proceeds | | 0 | 0 |
| 12.8 Total investment proceeds (Lines 12.1 to 12.7) | | 0 | 0 |
| 13. Cost of investments acquired (long-term only): | | 0 | 14,162 |
| 13.1 Bonds | | 0 | 0 |
| 13.2 Stocks | | 0 | 0 |
| 13.3 Mortgage loans | | 0 | 0 |
| 13.4 Real estate | | 0 | 0 |
| 13.5 Other invested assets | | 0 | 0 |
| 13.6 Miscellaneous applications | | 0 | 0 |
| 13.7 Total investments acquired (Lines 13.1 to 13.6) | | 0 | 14,162 |
| 14. Net increase/(decrease) in contract loans and premium notes | | 0 | 0 |
| 15. Net cash from investments (Line 12.8 minus Line 13.7 minus Line 14) | | 0 | (14,162) |
| Cash from Financing and Miscellaneous Sources | | | |
| 16. Cash provided (applied): | | 0 | 0 |
| 16.1 Surplus notes, capital notes | | 0 | 0 |
| 16.2 Capital and paid in surplus, less treasury stock | | 0 | 0 |
| 16.3 Borrowed funds | | 0 | 0 |
| 16.4 Net deposits on deposit-type contracts and other insurance liabilities | | 0 | 0 |
| 16.5 Dividends to stockholders | | 0 | 0 |
| 16.6 Other cash provided (applied) | | 3,318 | 5,116 |
| 17. Net cash from financing and miscellaneous sources (Lines 16.1 to 16.4 minus Line 16.5 plus Line 16.6) | | 3,318 | 5,116 |
| RECONCILIATION OF CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS | | | |
| 18. Net change in cash, cash equivalents and short-term investments (Line 11, plus Lines 15 and 17) | | (13,435) | (15,066) |
| 19. Cash, cash equivalents and short-term investments: | | 632,836 | 647,902 |
| 19.1 Beginning of year | | 619,401 | 632,836 |
| 19.2 End of year (Line 18 plus Line 19.1) | | 619,401 | 632,836 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

ANALYSIS OF OPERATIONS BY LINES OF BUSINESS

| | 1 | Comprehensive (Hospital & Medical) | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|--|----------|---------------------------------------|-------|------------------------|----------------|----------------|--|---------------------------|--------------------------|------------|----------------------|-------------------|--------------|---------------------|
| | | 2 | 3 | | | | | | | | | | | |
| | Total | Individual | Group | Medicare Supplement | Vision Only | Dental Only | Federal Employees Health Benefit Plan | Title XVII Medicare | Title XIX Medicaid | Credit A&H | Disability Income | Long-Term Care | Other Health | Other Non-Health |
| 1. Net premium income | 165,320 | 0 | 0 | 0 | 0 | 0 | 165,320 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Change in unearned premium reserves and reserve for rate credit | 1,930 | | | | | | 1,930 | | | | | | | |
| 3. Fee-for-service (net of \$ medical expenses) | 0 | | | | | | | | | | | | | XXX |
| 4. Risk revenue | 0 | | | | | | | | | | | | | XXX |
| 5. Aggregate write-ins for other health care related revenues | 0 | | | | | | | | | | | | | XXX |
| 6. Aggregate write-ins for other non-health care related revenues | 0 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 0 |
| 7. Total revenues (Lines 1 to 6) | 167,250 | 0 | 0 | 0 | 0 | 0 | 167,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8. Hospital/medical benefits | 0 | | | | | | | | | | | | | XXX |
| 9. Other professional services | 56,407 | | | | | | | 56,407 | | | | | | XXX |
| 10. Outside referrals | 0 | | | | | | | | | | | | | XXX |
| 11. Emergency room and out-of-area | 0 | | | | | | | | | | | | | XXX |
| 12. Prescription drugs | 0 | | | | | | | | | | | | | XXX |
| 13. Aggregate write-ins for other hospital and medical | 0 | | | | | | | | | | | | | XXX |
| 14. Incentive pool, withhold adjustments and bonus amounts | 0 | | | | | | | | | | | | | XXX |
| 15. Subtotal (Lines 8 to 14) | 56,407 | 0 | 0 | 0 | 0 | 0 | 56,407 | 0 | 0 | 0 | 0 | 0 | 0 | XXX |
| 16. Net reinsurance recoveries | 0 | | | | | | | | | | | | | XXX |
| 17. Total hospital and medical (Lines 15 minus 16) | 56,407 | 0 | 0 | 0 | 0 | 0 | 56,407 | 0 | 0 | 0 | 0 | 0 | 0 | XXX |
| 18. Non-health claims (net) | 0 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 0 |
| 19. Claims adjustment expenses including \$ cost containment expenses | 1,390 | | | | | | 1,390 | | | | | | | XXX |
| 20. General administrative expenses | 144,245 | | | | | | 144,245 | | | | | | | XXX |
| 21. Increase in reserves for accident and health contracts | 0 | | | | | | | | | | | | | XXX |
| 22. Increase in reserves for life contracts | 0 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 0 |
| 23. Total underwriting deductions (Lines 17 to 22) | 202,042 | 0 | 0 | 0 | 0 | 0 | 202,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24. Net underwriting gain or (loss) (Line 7 minus Line 23) | (34,792) | 0 | 0 | 0 | 0 | 0 | (34,792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DETAILS OF WRITE-INS | | | | | | | | | | | | | | |
| 0501. | | | | | | | | | | | | | | XXX |
| 0502. | | | | | | | | | | | | | | XXX |
| 0503. | | | | | | | | | | | | | | XXX |
| 0598. Summary of remaining write-ins for Line 5 from overflow page | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXX |
| 0599. Totals (Lines 0501 through 0503 plus 0598) (Line 5 above) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXX |
| 0601. | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 0602. | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 0603. | | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX |
| 0698. Summary of remaining write-ins for Line 6 from overflow page | 0 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 0 |
| 0699. Totals (Lines 0601 through 0603 plus 0698) (Line 6 above) | 0 | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | XXX | 0 |
| 1301. | | | | | | | | | | | | | | XXX |
| 1302. | | | | | | | | | | | | | | XXX |
| 1303. | | | | | | | | | | | | | | XXX |
| 1398. Summary of remaining write-ins for Line 13 from overflow page | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXX |
| 1399. Totals (Lines 1301 through 1303 plus 1398) (Line 13 above) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | XXX |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 1 - PREMIUMS

| Line of Business | 1 Direct Business | 2 Reinsurance Assumed | 3 Reinsurance Ceded | 4 Net Premium Income (Cols. 1+2-3) |
|--|-------------------------|-----------------------------|---------------------------|---|
| 1. Comprehensive (hospital and medical) individual | | | | .0 |
| 2. Comprehensive (hospital and medical) group | | | | .0 |
| 3. Medicare Supplement | | | | .0 |
| 4. Vision only | | | | .0 |
| 5. Dental only | 165,320 | | | 165,320 |
| 6. Federal Employees Health Benefits Plan | | | | .0 |
| 7. Title XVIII - Medicare | | | | .0 |
| 8. Title XIX – Medicaid | | | | .0 |
| 9. Credit A&H | | | | .0 |
| 10. Disability Income | | | | .0 |
| 11. Long-Term Care | | | | .0 |
| 12. Other health | | | | .0 |
| 13. Health subtotal (Lines 1 through 12) | 165,320 | 0 | 0 | 165,320 |
| 14. Life | | | | .0 |
| 15. Property/casualty | | | | .0 |
| 16. Totals (Lines 13 to 15) | 165,320 | 0 | 0 | 165,320 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.
UNDERWRITING AND INVESTMENT EXHIBIT
PART 2 – CLAIMS INCURRED DURING THE YEAR

| | 1 Total | Comprehensive (Hospital & Medical) | | 4 Medicare Supplement | 5 Vision Only | 6 Dental Only | 7 Federal Employees Health Benefits Plan | 8 Title XVIII Medicare | 9 Title XIX Medicaid | 10 Credit A&H | 11 Disability Income | 12 Long-Term Care | 13 Other Health | 14 Other Non-Health |
|--|------------|------------------------------------|------------|--------------------------|------------------|------------------|---|---------------------------|-------------------------|------------------|-------------------------|----------------------|--------------------|------------------------|
| | | 2 Individual | 3 Group | | | | | | | | | | | |
| 1. Payments during the year: | | | | | | | | | | | | | | |
| 1.1 Direct | 57,326 | | | | | | 57,326 | | | | | | | |
| 1.2 Reinsurance assumed | 0 | | | | | | 0 | | | | | | | |
| 1.3 Reinsurance ceded | 0 | | | | | | 0 | | | | | | | |
| 1.4 Net | 57,326 | 0 | 0 | 0 | 0 | 57,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Paid medical incentive pools and bonuses | 0 | | | | | | | | | | | | | |
| 3. Claim liability December 31, current year from Part 2A: | | | | | | | | | | | | | | |
| 3.1 Direct | 4,513 | 0 | 0 | 0 | 0 | 4,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3.2 Reinsurance assumed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3.3 Reinsurance ceded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3.4 Net | 4,513 | 0 | 0 | 0 | 0 | 4,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. Claim reserve December 31, current year from Part 2D: | | | | | | | | | | | | | | |
| 4.1 Direct | 0 | | | | | | | | | | | | | |
| 4.2 Reinsurance assumed | 0 | | | | | | | | | | | | | |
| 4.3 Reinsurance ceded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.4 Net | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. Accrued medical incentive pools and bonuses, current year | 0 | | | | | | | | | | | | | |
| 6. Net healthcare receivables (a) | 0 | | | | | | | | | | | | | |
| 7. Amounts recoverable from reinsurers December 31, current year | 0 | | | | | | | | | | | | | |
| 8. Claim liability December 31, prior year from Part 2A: | | | | | | | | | | | | | | |
| 8.1 Direct | 5,432 | 0 | 0 | 0 | 0 | 5,432 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8.2 Reinsurance assumed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8.3 Reinsurance ceded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8.4 Net | 5,432 | 0 | 0 | 0 | 0 | 5,432 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. Claim reserve December 31, prior year from Part 2D: | | | | | | | | | | | | | | |
| 9.1 Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9.2 Reinsurance assumed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9.3 Reinsurance ceded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9.4 Net | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. Accrued medical incentive pools and bonuses, prior year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11. Amounts recoverable from reinsurers December 31, prior year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12. Incurred benefits: | | | | | | | | | | | | | | |
| 12.1 Direct | 56,407 | 0 | 0 | 0 | 0 | 56,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.2 Reinsurance assumed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.3 Reinsurance ceded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.4 Net | 56,407 | 0 | 0 | 0 | 0 | 56,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13. Incurred medical incentive pools and bonuses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(a) Excludes \$ loans or advances to providers not yet expensed.

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2A - CLAIMS LIABILITY END OF CURRENT YEAR

| | 1 | Comprehensive (Hospital and Medical) | | 4 | 5 | 6 | 7 Federal Employees Health Benefits Plan | 8 Title XVIII Medicare | 9 Title XIX Medicaid | 10 | 11 | 12 | 13 | 14 |
|---|-------|---|------------|---|---|---|--|------------------------------|----------------------------|----|----|----|----|----|
| | | 2 Individual | 3 Group | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | |
| 1. Reported in Process of Adjustment: | | | | | | | | | | | | | | |
| 1.1. Direct | 0 | | | | | | | | | | | | | |
| 1.2. Reinsurance assumed | 0 | | | | | | | | | | | | | |
| 1.3. Reinsurance ceded | 0 | | | | | | | | | | | | | |
| 1.4. Net | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. Incurred but Unreported: | | | | | | | | | | | | | | |
| 2.1. Direct | 252 | | | | | | 252 | | | | | | | |
| 2.2. Reinsurance assumed | 0 | | | | | | | | | | | | | |
| 2.3. Reinsurance ceded | 0 | | | | | | | | | | | | | |
| 2.4. Net | 252 | 0 | 0 | 0 | 0 | 0 | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. Amounts Withheld from Paid Claims and Capitations: | | | | | | | | | | | | | | |
| 3.1. Direct | 4,261 | | | | | | 4,261 | | | | | | | |
| 3.2. Reinsurance assumed | 0 | | | | | | | | | | | | | |
| 3.3. Reinsurance ceded | 0 | | | | | | | | | | | | | |
| 3.4. Net | 4,261 | 0 | 0 | 0 | 0 | 0 | 4,261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. TOTALS: | | | | | | | | | | | | | | |
| 4.1. Direct | 4,513 | 0 | 0 | 0 | 0 | 0 | 4,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.2. Reinsurance assumed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.3. Reinsurance ceded | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4.4. Net | 4,513 | 0 | 0 | 0 | 0 | 0 | 4,513 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2B - ANALYSIS OF CLAIMS UNPAID - PRIOR YEAR-NET OF REINSURANCE

| Line of Business | Claims Paid During the Year | | Claim Reserve and Claim Liability December 31 of Current Year | | 5 Claims Incurred in Prior Years (Columns 1 + 3) | 6 Estimated Claim Reserve and Claim Liability December 31 of Prior Year |
|--|--|---|---|---|---|--|
| | 1 On Claims Incurred Prior to January 1 of Current Year | 2 On Claims Incurred During the Year | 3 On Claims Unpaid December 31 of Prior Year | 4 On Claims Incurred During the Year | | |
| | | | | | | |
| 1. Comprehensive (hospital and medical) individual | | | | | 0 | 0 |
| 2. Comprehensive (hospital and medical) group | | | | | 0 | 0 |
| 3. Medicare Supplement | | | | | 0 | 0 |
| 4. Vision Only | | | | | 0 | 0 |
| 5. Dental Only | 790 | 56,536 | 5 | 4,508 | 795 | 5,432 |
| 6. Federal Employees Health Benefits Plan | | | | | 0 | 0 |
| 7. Title XVIII - Medicare | | | | | 0 | 0 |
| 8. Title XIX - Medicaid | | | | | 0 | 0 |
| 9. Credit A&H | | | | | 0 | 0 |
| 10. Disability Income | | | | | 0 | 0 |
| 11. Long-Term Care | | | | | 0 | 0 |
| 12. Other health | | | | | 0 | 0 |
| 13. Health subtotal (Lines 1 to 12) | 790 | 56,536 | 5 | 4,508 | 795 | 5,432 |
| 14. Healthcare receivables (a) | | | | | 0 | 0 |
| 15. Other non-health | | | | | 0 | 0 |
| 16. Medical incentive pools and bonus amounts | | | | | 0 | 0 |
| 17. Totals (Lines 13-14+15+16) | 790 | 56,536 | 5 | 4,508 | 795 | 5,432 |

(a) Excludes \$ 3,692 loans or advances to providers not yet expensed.

Pt 2C - Sn A - Paid Claims - Comp

NONE

Pt 2C - Sn A - Paid Claims - MS

NONE

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS

(\$000 Omitted)

Section A – Paid Health Claims - Dental Only

| Year in Which Losses Were Incurred | Cumulative Net Amounts Paid | | | | |
|------------------------------------|-----------------------------|-----------|-----------|-----------|-----------|
| | 1 2019 | 2 2020 | 3 2021 | 4 2022 | 5 2023 |
| 1. Prior | 235 | 235 | 235 | 235 | 235 |
| 2. 2019 | .167 | 169 | 169 | 169 | 169 |
| 3. 2020 | XXX | 136 | 137 | 137 | 137 |
| 4. 2021 | XXX | XXX | 101 | 101 | 101 |
| 5. 2022 | XXX | XXX | XXX | 77 | 77 |
| 6. 2023 | XXX | XXX | XXX | XXX | 57 |

Section B – Incurred Health Claims - Dental Only

| Year in Which Losses Were Incurred | Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year | | | | |
|------------------------------------|--|-----------|-----------|-----------|-----------|
| | 1 2019 | 2 2020 | 3 2021 | 4 2022 | 5 2023 |
| 1. Prior | 235 | 235 | 235 | 235 | 235 |
| 2. 2019 | .176 | 169 | 169 | 169 | 169 |
| 3. 2020 | XXX | 143 | 137 | 137 | 137 |
| 4. 2021 | XXX | XXX | 108 | 101 | 101 |
| 5. 2022 | XXX | XXX | XXX | 82 | 77 |
| 6. 2023 | XXX | XXX | XXX | XXX | 61 |

Section C – Incurred Year Health Claims and Claims Adjustment Expense Ratio – Dental Only

| Years in which Premiums were Earned and Claims were Incurred | 1 Premiums Earned | 2 Claims Payments | 3 Claim Adjustment Expense Payments | 4 (Col. 3/2) Percent | 5 Claim and Claim Adjustment Expense Payments (Col. 2+3) | 6 (Col. 5/1) Percent | 7 Claims Unpaid | 8 Unpaid Claims Adjustment Expenses | 9 Total Claims and Claims Adjustment Expense Incurred (Col. 5+7+8) | 10 (Col. 9/1) Percent |
|--|----------------------|----------------------|--|-------------------------|---|-------------------------|--------------------|--|---|--------------------------|
| 1. 2019 | 382 | 169 | .3 | 1.8 | 172 | 45.0 | | | 172 | 45.0 |
| 2. 2020 | 306 | 137 | .3 | 2.2 | 140 | 45.8 | | | 140 | 45.8 |
| 3. 2021 | 275 | 101 | .2 | 2.0 | 103 | 37.5 | | | 103 | 37.5 |
| 4. 2022 | 211 | 77 | .2 | 2.6 | 79 | 37.4 | | | 79 | 37.4 |
| 5. 2023 | 167 | 57 | 1 | 1.8 | 58 | 34.7 | 5 | | 63 | 37.7 |

Pt 2C - Sn A - Paid Claims - VO

NONE

Pt 2C - Sn A - Paid Claims - FE

NONE

Pt 2C - Sn A - Paid Claims - XV

NONE

Pt 2C - Sn A - Paid Claims - XI

NONE

Pt 2C - Sn A - Paid Claims - OT

NONE

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2C - DEVELOPMENT OF PAID AND INCURRED HEALTH CLAIMS

(\$000 Omitted)

Section A - Paid Health Claims - Grand Total

| Year in Which Losses Were Incurred | Cumulative Net Amounts Paid | | | | |
|------------------------------------|-----------------------------|-----------|-----------|-----------|-----------|
| | 1 2019 | 2 2020 | 3 2021 | 4 2022 | 5 2023 |
| 1. Prior | 235 | 235 | 235 | 235 | 235 |
| 2. 2019..... | .167 | 169 | 169 | 169 | 169 |
| 3. 2020..... | XXX | 136 | 137 | 137 | 137 |
| 4. 2021..... | XXX | XXX | 101 | 101 | 101 |
| 5. 2022..... | XXX | XXX | XXX | 77 | 77 |
| 6. 2023..... | XXX | XXX | XXX | XXX | 57 |

Section B - Incurred Health Claims - Grand Total

| Year in Which Losses Were Incurred | Sum of Cumulative Net Amount Paid and Claim Liability, Claim Reserve and Medical Incentive Pool and Bonuses Outstanding at End of Year | | | | |
|------------------------------------|--|-----------|-----------|-----------|-----------|
| | 1 2019 | 2 2020 | 3 2021 | 4 2022 | 5 2023 |
| 1. Prior | 235 | 235 | 235 | 235 | 235 |
| 2. 2019..... | .176 | 169 | 169 | 169 | 169 |
| 3. 2020..... | XXX | 143 | 137 | 137 | 137 |
| 4. 2021..... | XXX | XXX | 108 | 101 | 101 |
| 5. 2022..... | XXX | XXX | XXX | 82 | 77 |
| 6. 2023..... | XXX | XXX | XXX | XXX | 61 |

Section C – Incurred Year Health Claims and Claims Adjustment Expense Ratio – Grand Total

| Years in which Premiums were Earned and Claims were Incurred | 1 Premiums Earned | 2 Claims Payments | 3 Claim Adjustment Expense Payments | 4 (Col. 3/2) Percent | 5 Claim and Claim Adjustment Expense Payments (Col. 2+3) | 6 (Col. 5/1) Percent | 7 Claims Unpaid | 8 Unpaid Claims Adjustment Expenses | 9 Total Claims and Claims Adjustment Expense Incurred (Col. 5+7+8) | 10 (Col. 9/1) Percent |
|--|----------------------|----------------------|--|-------------------------|---|-------------------------|--------------------|--|---|--------------------------|
| 1. 2019..... | 382 | .169 | .3 | 1.8 | .172 | 45.0 | .0 | 0 | .172 | 45.0 |
| 2. 2020..... | 306 | 137 | .3 | 2.2 | 140 | 45.8 | .0 | 0 | 140 | 45.8 |
| 3. 2021..... | 275 | 101 | .2 | 2.0 | 103 | 37.5 | .0 | 0 | 103 | 37.5 |
| 4. 2022..... | 211 | 77 | .2 | 2.6 | 79 | 37.4 | .0 | 0 | 79 | 37.4 |
| 5. 2023..... | 167 | 57 | 1 | 1.8 | 58 | 34.7 | 5 | 0 | 63 | 37.7 |

Pt 2C - Sn B - Incurred Claims - Comp

NONE

Pt 2C - Sn B - Incurred Claims - MS

NONE

Pt 2C - Sn B - Incurred Claims - VO

NONE

Pt 2C - Sn B - Incurred Claims - FE

NONE

Pt 2C - Sn B - Incurred Claims - XV

NONE

Pt 2C - Sn B - Incurred Claims - XI

NONE

Pt 2C - Sn B - Incurred Claims - OT

NONE

Part 2C - Sn C - Claims Expense Ratio Co

NONE

Part 2C - Sn C - Claims Expense Ratio MS

NONE

Part 2C - Sn C - Claims Expense Ratio VO

NONE

Part 2C - Sn C - Claims Expense Ratio FE

NONE

Part 2C - Sn C - Claims Expense Ratio XV

NONE

Part 2C - Sn C - Claims Expense Ratio XI

NONE

Part 2C - Sn C - Claims Expense Ratio OT

NONE

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT

PART 2D - AGGREGATE RESERVE FOR ACCIDENT AND HEALTH CONTRACTS ONLY

| | 1 | Comprehensive (Hospital & Medical) | | 4 Medicare Supplement | 5 Vision Only | 6 Dental Only | 7 Federal Employees Health Benefits Plan | 8 Title XVIII Medicare | 9 Title XIX Medicaid | 10 Credit A&H | 11 Disability Income | 12 Long-Term Care | 13 Other |
|--|-------|---------------------------------------|------------|-----------------------------|------------------|------------------|--|------------------------------|----------------------------|------------------|----------------------------|-------------------------|-------------|
| | | 2 Individual | 3 Group | | | | | | | | | | |
| | Total | | | | | | | | | | | | |
| 1. Unearned premium reserves | 5,396 | | | | | 5,396 | | | | | | | |
| 2. Additional policy reserves (a) | 0 | | | | | | | | | | | | |
| 3. Reserve for future contingent benefits | 0 | | | | | | | | | | | | |
| 4. Reserve for rate credits or experience rating refunds (including \$ for investment income) | 0 | | | | | | | | | | | | |
| 5. Aggregate write-ins for other policy reserves | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 |
| 6. Totals (gross) | 5,396 | 0 | .0 | 0 | 0 | 5,396 | 0 | .0 | 0 | 0 | 0 | 0 | .0 |
| 7. Reinsurance ceded | 0 | | | | | | | | | | | | |
| 8. Totals (Net) (Page 3, Line 4) | 5,396 | 0 | 0 | 0 | 0 | 5,396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. Present value of amounts not yet due on claims | 0 | | | | | | | | | | | | |
| 10. Reserve for future contingent benefits | 0 | | | | | | | | | | | | |
| 11. Aggregate write-ins for other claim reserves | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 |
| 12. Totals (gross) | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 |
| 13. Reinsurance ceded | 0 | | | | | | | | | | | | |
| 14. Totals (Net) (Page 3, Line 7) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DETAILS OF WRITE-INS | | | | | | | | | | | | | |
| 0501. | | | | | | | | | | | | | |
| 0502. | | | | | | | | | | | | | |
| 0503. | | | | | | | | | | | | | |
| 0598. Summary of remaining write-ins for Line 5 from overflow page | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 |
| 0599. Totals (Lines 0501 through 0503 plus 0598) (Line 5 above) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1101. | | | | | | | | | | | | | |
| 1102. | | | | | | | | | | | | | |
| 1103. | | | | | | | | | | | | | |
| 1198. Summary of remaining write-ins for Line 11 from overflow page | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 | 0 | 0 | 0 | 0 | .0 |
| 1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(a) Includes \$0 premium deficiency reserve.

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

UNDERWRITING AND INVESTMENT EXHIBIT
PART 3 - ANALYSIS OF EXPENSES

| | Claim Adjustment Expenses | | 3 General Administrative Expenses | 4 Investment Expenses | 5 Total |
|--|--------------------------------------|--|--|-----------------------------|-------------|
| | 1 Cost Containment Expenses | 2 Other Claim Adjustment Expenses | | | |
| 1. Rent (\$ for occupancy of own building) | 0 | .34 | 1,045 | 0 | 1,079 |
| 2. Salaries, wages and other benefits | 0 | 1,178 | 52,280 | 0 | 53,458 |
| 3. Commissions (less \$ ceded plus \$ assumed) | 0 | 0 | 14,231 | 0 | 14,231 |
| 4. Legal fees and expenses | 0 | 0 | .30 | 0 | .30 |
| 5. Certifications and accreditation fees | 0 | 0 | 0 | 0 | 0 |
| 6. Auditing, actuarial and other consulting services | 0 | 0 | 38,676 | 0 | 38,676 |
| 7. Traveling expenses | 0 | 0 | 853 | 0 | 853 |
| 8. Marketing and advertising | 0 | 0 | 237 | 0 | 237 |
| 9. Postage, express and telephone | 0 | .49 | 850 | 0 | 899 |
| 10. Printing and office supplies | 0 | .51 | 598 | 0 | 649 |
| 11. Occupancy, depreciation and amortization | 0 | 0 | .43 | 0 | .43 |
| 12. Equipment | 0 | 0 | 168 | 0 | 168 |
| 13. Cost or depreciation of EDP equipment and software | 0 | .14 | 4,196 | 0 | 4,210 |
| 14. Outsourced services including EDP, claims, and other services | 0 | 0 | 2,136 | 0 | 2,136 |
| 15. Boards, bureaus and association fees | 0 | 0 | 135 | 0 | 135 |
| 16. Insurance, except on real estate | 0 | 0 | 347 | 0 | 347 |
| 17. Collection and bank service charges | 0 | 0 | 6,248 | 0 | 6,248 |
| 18. Group service and administration fees | 0 | 0 | 0 | 0 | 0 |
| 19. Reimbursements by uninsured plans | 0 | 0 | 0 | 0 | 0 |
| 20. Reimbursements from fiscal intermediaries | 0 | 0 | 0 | 0 | 0 |
| 21. Real estate expenses | 0 | 0 | 0 | 0 | 0 |
| 22. Real estate taxes | 0 | 0 | 0 | 0 | 0 |
| 23. Taxes, licenses and fees: | | | | | |
| 23.1 State and local insurance taxes | 0 | 0 | 0 | 0 | 0 |
| 23.2 State premium taxes | 0 | 0 | 1,653 | 0 | 1,653 |
| 23.3 Regulatory authority licenses and fees | 0 | 0 | 6,520 | 0 | 6,520 |
| 23.4 Payroll taxes | 0 | .64 | 3,068 | 0 | 3,132 |
| 23.5 Other (excluding federal income and real estate taxes) | 0 | 0 | .293 | 0 | .293 |
| 24. Investment expenses not included elsewhere | 0 | 0 | 0 | 0 | 0 |
| 25. Aggregate write-ins for expenses | 0 | 0 | 10,638 | 0 | 10,638 |
| 26. Total expenses incurred (Lines 1 to 25) | 0 | 1,390 | .144,245 | 0 | (a) 145,635 |
| 27. Less expenses unpaid December 31, current year | 0 | .13 | 39,405 | 0 | 39,418 |
| 28. Add expenses unpaid December 31, prior year | 0 | .29 | 38,153 | 0 | 38,182 |
| 29. Amounts receivable relating to uninsured plans, prior year | 0 | 0 | 0 | 0 | 0 |
| 30. Amounts receivable relating to uninsured plans, current year | 0 | 0 | 0 | 0 | 0 |
| 31. Total expenses paid (Lines 26 minus 27 plus 28 minus 29 plus 30) | 0 | 1,406 | 142,993 | 0 | 144,399 |
| DETAILS OF WRITE-INS | | | | | |
| 2501. CORPORATE AND IT CHARGEBACKS | 0 | 0 | 10,454 | 0 | 10,454 |
| 2502. MISC CHARGES | 0 | 0 | 151 | 0 | 151 |
| 2503. INTERCOMPANY | 0 | 0 | .33 | 0 | .33 |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | 0 | 0 | 0 | 0 | 0 |
| 2599. Totals (Line 2501 through 2503 plus 2598) (Line 25 above) | 0 | 0 | 10,638 | 0 | 10,638 |

(a) Includes management fees of \$ 79,848 to affiliates and \$ 0 to non-affiliates.

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

EXHIBIT OF NET INVESTMENT INCOME

| | 1 Collected During Year | 2 Earned During Year |
|---|-------------------------------|----------------------------|
| 1. U.S. Government bonds | (a) 3,459 | 3,457 |
| 1.1 Bonds exempt from U.S. tax | (a) 0 | 0 |
| 1.2 Other bonds (unaffiliated) | (a) 0 | 0 |
| 1.3 Bonds of affiliates | (a) 0 | 0 |
| 2.1 Preferred stocks (unaffiliated) | (b) 0 | 0 |
| 2.11 Preferred stocks of affiliates | (b) 0 | 0 |
| 2.2 Common stocks (unaffiliated) | (b) 0 | 0 |
| 2.21 Common stocks of affiliates | (b) 0 | 0 |
| 3. Mortgage loans | (c) 0 | 0 |
| 4. Real estate | (d) 0 | 0 |
| 5. Contract loans | (e) 0 | 0 |
| 6. Cash, cash equivalents and short-term investments | (e) 18,687 | 18,687 |
| 7. Derivative instruments | (f) 0 | 0 |
| 8. Other invested assets | 0 | 0 |
| 9. Aggregate write-ins for investment income | 0 | 0 |
| 10. Total gross investment income | 22,146 | 22,144 |
| 11. Investment expenses | (g) 0 | 0 |
| 12. Investment taxes, licenses and fees, excluding federal income taxes | (g) 0 | 0 |
| 13. Interest expense | (h) 0 | 0 |
| 14. Depreciation on real estate and other invested assets | (i) 0 | 0 |
| 15. Aggregate write-ins for deductions from investment income | 0 | 0 |
| 16. Total deductions (Lines 11 through 15) | 0 | 0 |
| 17. Net investment income (Line 10 minus Line 16) | 22,144 | |
| DETAILS OF WRITE-INS | | |
| 0901. | | |
| 0902. | | |
| 0903. | | |
| 0998. Summary of remaining write-ins for Line 9 from overflow page | 0 | 0 |
| 0999. Totals (Lines 0901 through 0903 plus 0998) (Line 9 above) | 0 | 0 |
| 1501. | | |
| 1502. | | |
| 1503. | | |
| 1598. Summary of remaining write-ins for Line 15 from overflow page | 0 | 0 |
| 1599. Totals (Lines 1501 through 1503 plus 1598) (Line 15 above) | 0 | 0 |

(a) Includes \$ 259 accrual of discount less \$ amortization of premium and less \$ 0 paid for accrued interest on purchases.
 (b) Includes \$ accrual of discount less \$ amortization of premium and less \$ 0 paid for accrued dividends on purchases.
 (c) Includes \$ 0 accrual of discount less \$ 0 amortization of premium and less \$ paid for accrued interest on purchases.
 (d) Includes \$ for company's occupancy of its own buildings; and excludes \$ interest on encumbrances.
 (e) Includes \$ accrual of discount less \$ amortization of premium and less \$ paid for accrued interest on purchases.
 (f) Includes \$ accrual of discount less \$ amortization of premium.
 (g) Includes \$ investment expenses and \$ investment taxes, licenses and fees, excluding federal income taxes, attributable to segregated and Separate Accounts.
 (h) Includes \$ interest on surplus notes and \$ interest on capital notes.
 (i) Includes \$ depreciation on real estate and \$ depreciation on other invested assets.

EXHIBIT OF CAPITAL GAINS (LOSSES)

| | 1 Realized Gain (Loss) On Sales or Maturity | 2 Other Realized Adjustments | 3 Total Realized Capital Gain (Loss) (Columns 1 + 2) | 4 Change in Unrealized Capital Gain (Loss) | 5 Change in Unrealized Foreign Exchange Capital Gain (Loss) |
|--|---|---------------------------------------|---|---|---|
| 1. U.S. Government bonds | 0 | 0 | 0 | 0 | 0 |
| 1.1 Bonds exempt from U.S. tax | 0 | 0 | 0 | 0 | 0 |
| 1.2 Other bonds (unaffiliated) | 0 | 0 | 0 | 0 | 0 |
| 1.3 Bonds of affiliates | 0 | 0 | 0 | 0 | 0 |
| 2.1 Preferred stocks (unaffiliated) | 0 | 0 | 0 | 0 | 0 |
| 2.11 Preferred stocks of affiliates | 0 | 0 | 0 | 0 | 0 |
| 2.2 Common stocks (unaffiliated) | 0 | 0 | 0 | 0 | 0 |
| 2.21 Common stocks of affiliates | 0 | 0 | 0 | 0 | 0 |
| 3. Mortgage loans | 0 | 0 | 0 | 0 | 0 |
| 4. Real estate | 0 | 0 | 0 | 0 | 0 |
| 5. Contract loans | 0 | 0 | 0 | 0 | 0 |
| 6. Cash, cash equivalents and short-term investments | 0 | 0 | 0 | 0 | 0 |
| 7. Derivative instruments | 0 | 0 | 0 | 0 | 0 |
| 8. Other invested assets | 0 | 0 | 0 | 0 | 0 |
| 9. Aggregate write-ins for capital gains (losses) | 0 | 0 | 0 | 0 | 0 |
| 10. Total capital gains (losses) | 0 | 0 | 0 | 0 | 0 |
| DETAILS OF WRITE-INS | | | | | |
| 0901. | | | | | |
| 0902. | | | | | |
| 0903. | | | | | |
| 0998. Summary of remaining write-ins for Line 9 from overflow page | 0 | 0 | 0 | 0 | 0 |
| 0999. Totals (Lines 0901 through 0903 plus 0998) (Line 9 above) | 0 | 0 | 0 | 0 | 0 |

NONE

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

EXHIBIT OF NONADMITTED ASSETS

| | 1 Current Year Total Nonadmitted Assets | 2 Prior Year Total Nonadmitted Assets | 3 Change in Total Nonadmitted Assets (Col. 2 - Col. 1) |
|---|---|---|---|
| 1. Bonds (Schedule D)..... | 0 | 0 | 0 |
| 2. Stocks (Schedule D): | | | |
| 2.1 Preferred stocks | 0 | 0 | 0 |
| 2.2 Common stocks | 0 | 0 | 0 |
| 3. Mortgage loans on real estate (Schedule B): | | | |
| 3.1 First liens | 0 | 0 | 0 |
| 3.2 Other than first liens | 0 | 0 | 0 |
| 4. Real estate (Schedule A): | | | |
| 4.1 Properties occupied by the company | 0 | 0 | 0 |
| 4.2 Properties held for the production of income..... | 0 | 0 | 0 |
| 4.3 Properties held for sale | 0 | 0 | 0 |
| 5. Cash (Schedule E-Part 1), cash equivalents (Schedule E-Part 2) and short-term investments (Schedule DA)..... | 0 | 0 | 0 |
| 6. Contract loans | 0 | 0 | 0 |
| 7. Derivatives (Schedule DB)..... | 0 | 0 | 0 |
| 8. Other invested assets (Schedule BA) | 0 | 0 | 0 |
| 9. Receivables for securities | 0 | 0 | 0 |
| 10. Securities lending reinvested collateral assets (Schedule DL)..... | 0 | 0 | 0 |
| 11. Aggregate write-ins for invested assets | 0 | 0 | 0 |
| 12. Subtotals, cash and invested assets (Lines 1 to 11) | 0 | 0 | 0 |
| 13. Title plants (for Title insurers only)..... | 0 | 0 | 0 |
| 14. Investment income due and accrued | 0 | 0 | 0 |
| 15. Premiums and considerations: | | | |
| 15.1 Uncollected premiums and agents' balances in the course of collection..... | 0 | 0 | 0 |
| 15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due..... | 0 | 0 | 0 |
| 15.3 Accrued retrospective premiums and contracts subject to redetermination | 0 | 0 | 0 |
| 16. Reinsurance: | | | |
| 16.1 Amounts recoverable from reinsurers | 0 | 0 | 0 |
| 16.2 Funds held by or deposited with reinsured companies | 0 | 0 | 0 |
| 16.3 Other amounts receivable under reinsurance contracts | 0 | 0 | 0 |
| 17. Amounts receivable relating to uninsured plans | 0 | 0 | 0 |
| 18.1 Current federal and foreign income tax recoverable and interest thereon | 0 | 0 | 0 |
| 18.2 Net deferred tax asset..... | 0 | 0 | 0 |
| 19. Guaranty funds receivable or on deposit | 0 | 0 | 0 |
| 20. Electronic data processing equipment and software..... | 0 | 0 | 0 |
| 21. Furniture and equipment, including health care delivery assets..... | 0 | 0 | 0 |
| 22. Net adjustment in assets and liabilities due to foreign exchange rates | 0 | 0 | 0 |
| 23. Receivables from parent, subsidiaries and affiliates | 0 | 0 | 0 |
| 24. Health care and other amounts receivable..... | 3,692 | 5,168 | 1,476 |
| 25. Aggregate write-ins for other-than-invested assets | 0 | 0 | 0 |
| 26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25)..... | 3,692 | 5,168 | 1,476 |
| 27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts..... | 0 | 0 | 0 |
| 28. Total (Lines 26 and 27)..... | 3,692 | 5,168 | 1,476 |
| DETAILS OF WRITE-INS | | | |
| 1101. | 0 | 0 | 0 |
| 1102. | 0 | 0 | 0 |
| 1103. | 0 | 0 | 0 |
| 1198. Summary of remaining write-ins for Line 11 from overflow page | 0 | 0 | 0 |
| 1199. Totals (Lines 1101 through 1103 plus 1198) (Line 11 above) | 0 | 0 | 0 |
| 2501. | 0 | 0 | 0 |
| 2502. | 0 | 0 | 0 |
| 2503. | 0 | 0 | 0 |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | 0 | 0 | 0 |
| 2599. Totals (Lines 2501 through 2503 plus 2598) (Line 25 above) | 0 | 0 | 0 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

EXHIBIT 1 - ENROLLMENT BY PRODUCT TYPE FOR HEALTH BUSINESS ONLY

| Source of Enrollment | 1 Prior Year | 2 First Quarter | 3 Second Quarter | 4 Third Quarter | 5 Current Year | 6 Current Year Member Months |
|---|-----------------|--------------------|---------------------|--------------------|-------------------|------------------------------------|
| | | | | | | Total Members at End of |
| 1. Health Maintenance Organizations..... | 0 | | | | | |
| 2. Provider Service Organizations..... | 0 | | | | | |
| 3. Preferred Provider Organizations..... | 0 | | | | | |
| 4. Point of Service..... | 0 | | | | | |
| 5. Indemnity Only..... | 0 | | | | | |
| 6. Aggregate write-ins for other lines of business..... | 1,849 | 1,726 | 1,653 | 1,547 | 1,328 | 19,104 |
| 7. Total | 1,849 | 1,726 | 1,653 | 1,547 | 1,328 | 19,104 |
| DETAILS OF WRITE-INS | | | | | | |
| 0601. Dental..... | 1,849 | 1,726 | 1,653 | 1,547 | 1,328 | 19,104 |
| 0602. | | | | | | |
| 0603. | | | | | | |
| 0698. Summary of remaining write-ins for Line 6 from overflow page..... | 0 | 0 | 0 | 0 | 0 | 0 |
| 0699. Totals (Lines 0601 through 0603 plus 0698) (Line 6 above) | 1,849 | 1,726 | 1,653 | 1,547 | 1,328 | 19,104 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

| Note # | Description | Page # |
|---------------|--|---------------|
| 1 | Summary of Significant Accounting Policies and Going Concern | 26.1 |
| 2 | Accounting Changes and Corrections of Errors | 26.2 |
| 3 | Business Combinations and Goodwill | 26.2 |
| 4 | Discontinued Operations | 26.3 |
| 5 | Investments | 26.3 |
| 6 | Joint Ventures, Partnerships and Limited Liability Companies | 26.4 |
| 7 | Investment Income | 26.4 |
| 8 | Derivative Instruments | 26.5 |
| 9 | Income Taxes | 26.5 |
| 10 | Information Concerning Parent, Subsidiaries and Affiliates and Other Related Parties | 26.7 |
| 11 | Debt | 26.8 |
| 12 | Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans | 26.9 |
| 13 | Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations | 26.9 |
| 14 | Liabilities, Contingencies and Assessments | 26.9 |
| 15 | Leases | 26.10 |
| 16 | Information about Financial Instruments with Off-Balance Sheet Risk and Financial Instruments with Concentrations of Credit Risk | 26.10 |
| 17 | Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities | 26.10 |
| 18 | Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans | 26.10 |
| 19 | Direct Premium Written/Produced by Managing General Agents/Third Party Administrators | 26.11 |
| 20 | Fair Value Measurements | 26.11 |
| 21 | Other Items | 26.12 |
| 22 | Events Subsequent | 26.12 |
| 23 | Reinsurance | 26.12 |
| 24 | Retrospectively Rated Contracts & Contracts Subject to Redetermination | 26.13 |
| 25 | Change in Incurred Claims and Claims Adjustment Expenses | 26.14 |
| 26 | Intercompany Pooling Arrangements | 26.14 |
| 27 | Structured Settlements | 26.14 |
| 28 | Health Care Receivables | 26.14 |
| 29 | Participating Policies | 26.14 |
| 30 | Premium Deficiency Reserves | 26.14 |
| 31 | Anticipated Salvage and Subrogation | 26.14 |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices

The financial statements of UDC Ohio, Inc. (the "Company") are presented on the basis of accounting practices prescribed or permitted by the Ohio Department of Insurance.

The Ohio Department of Insurance recognizes only statutory practices prescribed or permitted by the State of Ohio for determining and reporting the financial condition and results of operations of an insurance company, and for determining its solvency under the Ohio Insurance Law. The National Association of Insurance Commissioners' ("NAIC") *Accounting Practices and Procedures Manual* ("NAIC SAP") has been adopted as a component of prescribed or permitted practices by the State of Ohio. The state has adopted certain prescribed accounting practices that differ from those found in NAIC SAP. The Commissioner of Insurance has the right to permit other specific practices that deviate from prescribed practices.

A reconciliation of the Company's net income and capital and surplus between NAIC SAP and practices prescribed and permitted by the State of Ohio is shown below:

| | SSAP # | F/S Page | F/S Line # | 12/31/2023 | 12/31/2022 |
|---|--------|----------|------------|--------------------|-------------------|
| <u>NET INCOME</u> | | | | | |
| (1) Company state basis (Page 4, Line 32, Columns 2 & 3) | | | | \$ (12,648) | \$ (4,125) |
| (2) State Prescribed Practices that increase/(decrease) NAIC SAP: | | | | — | — |
| (3) State Permitted Practices that increase/(decrease) NAIC SAP: | | | | — | — |
| (4) NAIC SAP (1-2-3=4) | | | | <u>\$ (12,648)</u> | <u>\$ (4,125)</u> |
| <u>SURPLUS</u> | | | | | |
| (5) Company state basis (Page 3, Line 33, Columns 3 & 4) | | | | \$ 777,992 | \$ 789,164 |
| (6) State Prescribed Practices that increase/(decrease) NAIC SAP: | | | | — | — |
| (7) State Permitted Practices that increase/(decrease) NAIC SAP: | | | | — | — |
| (8) NAIC SAP (5-6-7=8) | | | | <u>\$ 777,992</u> | <u>\$ 789,164</u> |

B. Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with NAIC SAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities. It also requires disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the year. Actual results could differ from those estimates.

C. Accounting Policy

Premiums billed to individual and group subscribers are recognized as revenue in the month in which subscribers are entitled to receive dental care. Uncollected premiums over 90 days past due are nonadmitted and excluded from surplus. The Company contracts with dentists (providers) for dental services to be provided to its subscribers. Provider capitation consists of monthly fees paid to providers and is expensed in the month in which the provider is obligated to render dental services. Emergency services to members while temporarily out of their provider's area, as well as specialty services not covered by capitation fees, are recorded as incurred.

In addition, the Company uses the following accounting policies:

- (1) Short-term investments are stated at amortized cost, which approximates fair value.
- (2) Bonds, mandatory convertible securities, and SVO-identified investments identified in SSAP No. 26R, not backed by other loans, are stated at amortized cost using the scientific method, except for those securities, which are other-than-temporarily impaired or where the NAIC rating has fallen to 6 and the fair value has fallen below amortized cost, in which case they are carried at fair value.
- (3) Common stocks are stated at fair value.
- (4) The Company does not have investments in preferred stocks.
- (5) The Company does not have investments in mortgage loans.
- (6) The Company does not have investments in loan-backed securities.
- (7) The Company does not own any shares of an upstream or intermediate parent or affiliate, either directly or indirectly.
- (8) The Company does not have investments in joint ventures, partnerships or limited liability companies.
- (9) The Company does not have investments in derivative instruments.
- (10) The Company does not have health premium deficiency liabilities at December 31, 2023. Anticipated investment income was not used in the calculation.

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

- (11) The reserve for costs expected to be incurred for services approved during the year, as well as costs incurred but not reported, are actuarial estimates based on historical claims data. The methods for making such estimates and for establishing the resulting liabilities are continually reviewed and any adjustments are reflected in the period determined.
- (12) Fixed assets are not material to the Company's operations. The Company has not modified its capitalization policy from the prior year.
- (13) The Company does not have pharmaceutical rebate receivables.

D. Going concern

Management has evaluated the Company's financial position and determined that no conditions or events have occurred that would raise doubt about the Company's ability to continue as a going concern.

2. Accounting Changes and Corrections of Errors

Accounting Changes

During the statement period, the NAIC's Statutory Accounting Principles Working Group (SAPWG) adopted and exposed changes related to various SSAP pronouncements, which were each evaluated independently for materiality and impact on the Company for the period ended December 31, 2023.

The following were adopted by the Company during the statement year:

- a. Revisions to SSAP No. 25—Affiliates and Other Related Parties, which clarified when an investment is considered an affiliated investment and reported on the "parent, subsidiaries and affiliates" reporting lines in the investment schedules. This revision did not have a material impact on the Company.
- b. Revisions to SSAP No. 26R—Bonds and SSAP No. 43R—Asset Backed Securities, for the new principles-based definition. This revision did not have a material impact on the Company.
- c. Revisions to SSAP No. 34—Investment Income Due and Accrued, which enhance reporting of interest income on Schedule D-1-1: Bonds by adding disclosure in Note 7 of the annual statement and disclosure of any cumulative amounts of paid-in-kind (PIK) interest included in the current principal balances.

Corrections of Errors

The Company did not have any corrections of errors during the reporting period.

3. Business Combinations and Goodwill

A. Statutory Purchase Method

There were no business combinations accounted for under the statutory purchase method during the statement year.

B. Statutory Merger

The Company was not a part of any statutory mergers during the statement year.

C. Assumption Reinsurance

The Company did not enter into any assumption reinsurance agreements during the statement year.

D. Impairment Loss

The Company did not recognize any impairment losses on any of the transactions described above during the statement year.

E. Subcomponents and Calculation of Adjusted Surplus and Total Admitted Goodwill

The Company does not hold any goodwill. Calculation of adjusted capital and surplus is provided below:

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

| | | Calculation of Limitation Using Prior Quarter Numbers | Current Reporting Period |
|-----|--|---|--------------------------|
| (1) | Capital and Surplus | \$ 777,992 | XXX |
| | Less: | | |
| (2) | Admitted Positive Goodwill | \$ — | XXX |
| (3) | Admitted EDP Equipment & Operating System Software | \$ — | XXX |
| (4) | Admitted Net Deferred Taxes | \$ — | XXX |
| (5) | Adjusted Capital and Surplus (Line 1-2-3-4) | \$ 777,992 | XXX |
| (6) | Limitation on amount of goodwill (adjusted capital and surplus times 10% goodwill limitation [Line 5*10%]) | \$ 77,799 | XXX |
| (7) | Current period reported Admitted Goodwill | XXX | \$ — |
| (8) | Current Period Admitted Goodwill as a % of prior period | | |
| | Adjusted Capital and Surplus (Line 7/Line 5) | XXX | — % |

4. Discontinued Operations

The Company did not have any discontinued operations during the statement year.

5. Investments

A. Mortgage Loans, including Mezzanine Real Estate Loans

The Company does not have any mortgage loans or real estate for the statement year.

B. Debt Restructuring

The Company does not have debt restructuring for the statement year.

C. Reverse Mortgages

The Company does not have reverse mortgage investments for the statement year.

D. Loan-Backed Securities

The Company does not hold loan-backed securities.

E. Dollar Repurchase Agreements and/or Securities Lending Transactions

The Company does not have dollar repurchase agreements and does not participate in a securities lending program.

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing

The Company does not have repurchase agreements transactions accounted for as secured borrowing.

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing

The Company does not have reverse repurchase agreements transactions accounted for as secured borrowing.

H. Repurchase Agreements Transactions Accounted for as a Sale

The Company does not have repurchase agreements transactions accounted for as a sale.

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale

The Company does not have reverse repurchase agreements transactions accounted for as a sale.

J. Real Estate

The Company does not have any real estate holdings.

K. Low-Income Housing Tax Credits (LIHTC)

The Company does not have any low income housing tax credits.

L. Restricted Assets

(1) Restricted Assets (including Pledged)

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

| Restricted Asset Category | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---------------------------|---|---|---|----------------------------------|---|---|---|--|
| | | Total Gross (Admitted & Nonadmitted) Restricted from Current Year | Total Gross (Admitted & Nonadmitted) Restricted from Prior Year | Increase/ (Decrease) (1 minus 2) | Total Current Year Nonadmitted Restricted | Total Current Year Restricted (1 minus 4) | Gross (Admitted & Nonadmitted) Restricted to Total Assets (a) | Admitted Restricted to Total Admitted Assets (b) |
| a. | Subject to contractual obligation for which liability is not shown | \$ — | \$ — | \$ — | \$ — | \$ — | — % | — % |
| b. | Collateral held under security lending agreements | — | — | — | — | — | — | — |
| c. | Subject to repurchase agreements | — | — | — | — | — | — | — |
| d. | Subject to reverse repurchase agreements | — | — | — | — | — | — | — |
| e. | Subject to dollar repurchase agreements | — | — | — | — | — | — | — |
| f. | Subject to dollar reverse repurchase agreements | — | — | — | — | — | — | — |
| g. | Placed under option contracts | — | — | — | — | — | — | — |
| h. | Letter stock or securities restricted as to sale - excluding FHLB capital stock | — | — | — | — | — | — | — |
| i. | FHLB capital stock | — | — | — | — | — | — | — |
| j. | On deposit with states | 219,668 | 219,408 | 260 | — | 219,668 | 26.0 % | 26.1 % |
| k. | On deposit with other regulatory bodies | — | — | — | — | — | — | — |
| l. | Pledged collateral to FHLB (including assets backing funding agreements) | — | — | — | — | — | — | — |
| m. | Pledged as collateral not captured in other categories | — | — | — | — | — | — | — |
| n. | Other restricted assets | — | — | — | — | — | — | — |
| o. | Total Restricted Assets | \$ 219,668 | \$ 219,408 | \$ 260 | \$ — | \$ 219,668 | 26.0 % | 26.1 % |

(a) Column 1 divided by Asset Page, Column 1, Line 28

(b) Column 5 divided by Asset Page, Column 3, Line 28

- (2) The Company does not have assets pledged as collateral not captured in other categories.
- (3) The Company does not have any other restricted assets.
- (4) The Company has not received any collateral reflected as assets within the Company's financial statements.

M. Working Capital Finance Investments

The Company does not have working capital finance programs.

N. Offsetting and Netting of Assets and Liabilities

The Company has no offsetting or netting of assets and liabilities.

O. 5GI Securities

The Company does not hold 5GI securities.

P. Short Sales

The Company did not have any short sale transactions for the statement year.

Q. Prepayment Penalty and Acceleration Fees

The Company did not incur any prepayment penalties or acceleration fees during the statement year.

R. Reporting Entity's Share of Cash Pool by Asset type

The Company did not participate in a cash pool during the statement year.

6. Joint Ventures, Partnerships and Limited Liability Companies

A. Investments in Joint Ventures, Partnerships or Limited Liability Companies that exceed 10% of its admitted assets.

The Company does not hold any ownership interests in joint ventures, partnerships or limited liability companies.

B. Write-downs for Impairments in Joint Ventures, Partnerships and Limited Liability Companies

The Company did not recognize any write-downs for impairments during the statement year.

7. Investment Income

A. Due and accrued income is excluded from surplus on the following basis:

The Company excludes all investment income due and accrued with amounts over 90 days past due.

B. The total amount of investment income due and accrued excluded from surplus for the statement year was \$0.

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

C. The gross, nonadmitted and admitted amounts for interest income due and accrued.

| Interest Income Due and Accrued | Amount |
|---------------------------------|----------|
| 1. Gross | \$ 1,406 |
| 2. Nonadmitted | |
| 3. Admitted | \$ 1,406 |

D. There were no amounts for aggregate deferred interest at December 31, 2023 or 2022.

E. There were no cumulative amounts of paid-in-kind interest included in the current principal balance at December 31, 2023 or 2022.

8. Derivative Instruments

The Company does not hold any derivative instruments.

9. Income Taxes

A. The application of SSAP No. 101 requires a company to evaluate the recoverability of deferred tax assets and to establish a valuation allowance, if necessary, to reduce the deferred tax asset to an amount, which is more likely than not to be realized. Considerable judgment is required in determining whether a valuation allowance is necessary, and if so, the amount of such valuation allowance. As a result of management's evaluation at December 31, 2023, management believes it is more likely than not that the deferred tax assets will not be realized. Therefore, the Company has recorded a valuation allowance against the gross deferred assets ("DTAs"), excluding the effects associated with its deferred tax liabilities ("DTLs"), as of December 31, 2023, and December 31, 2022.

On August 16th, 2022, the Inflation Reduction Act ("IRA") was signed into law and includes certain corporate income tax provisions. Impacts to the Company include the imposition of a corporate alternative minimum tax "CAMT" applicable to tax years beginning after December 31, 2022. The CAMT imposes a 15% minimum tax on adjusted financial statement income on applicable corporations that have an average adjusted financial statement income over \$1 billion in the prior three-year period (2020-2022). As of the reporting date, the Company has determined it is an applicable reporting entity and is subject to CAMT in 2023. In accordance with INT 23-03: Inflation Reduction Act – Corporate Alternative Minimum Tax, the Company determined that it does not have a CAMT liability in 2023. The Company has not made an accounting policy election regarding CAMT when evaluating the need for a valuation allowance for its regular tax DTAs.

1. The components of deferred tax assets ("DTAs") and deferred tax liabilities ("DTLs") as of December 31, 2023, and December 31, 2022, are as follows:

| Description | 12/31/2023 | | | 12/31/2022 | | | Change | | |
|---|-----------------|----------------|---------------------------|-----------------|----------------|---------------------------|------------------------------|-----------------------------|---------------------------|
| | (1) Ordinary | (2) Capital | (3) (Col 1+2) Total | (1) Ordinary | (2) Capital | (3) (Col 4+5) Total | (7) (Col 1-4) Ordinary | (8) (Col 2-5) Capital | (9) (Col 7+8) Total |
| | | | | | | | | | |
| (a) Gross deferred tax assets | \$ 39,406 | \$ — | \$ 39,406 | \$ 37,191 | \$ — | \$ 37,191 | \$ 2,215 | \$ — | \$ 2,215 |
| (b) Statutory valuation allowance adjustments | 37,609 | — | 37,609 | 35,316 | — | 35,316 | 2,293 | — | 2,293 |
| (c) Adjusted gross deferred tax assets (1a-1b) | 1,797 | — | 1,797 | 1,875 | — | 1,875 | (78) | — | (78) |
| (d) Deferred tax assets nonadmitted | — | — | — | — | — | — | — | — | — |
| (e) Subtotal net admitted deferred tax assets (1c-1d) | 1,797 | — | 1,797 | 1,875 | — | 1,875 | (78) | — | (78) |
| (f) Deferred tax liabilities | 1,797 | — | 1,797 | 1,875 | — | 1,875 | (78) | — | (78) |
| (g) Net admitted deferred tax assets/(net deferred tax liability) (1e-1f) | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |

2. The following table provides component amounts of the Company's net admitted DTA calculation by tax character of paragraphs 11.a, 11.b.i, 11.b.ii and 11.c of SSAP No. 101 and the risk-based capital level used to determine the recovery period and threshold limitation amount.

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

| Description | 12/31/2023 | | | 12/31/2022 | | | Change | | |
|---|-----------------|----------------|---------------------------|-----------------|----------------|---------------------------|------------------------------|-----------------------------|---------------------------|
| | (1) Ordinary | (2) Capital | (3) (Col 1+2) Total | (4) Ordinary | (5) Capital | (6) (Col 4+5) Total | (7) (Col 1-4) Ordinary | (8) (Col 2-5) Capital | (9) (Col 7+8) Total |
| | | | | | | | | | |
| Admission Calculation Components | | | | | | | | | |
| SSAP No. 101 | | | | | | | | | |
| (a) Federal income taxes paid in prior years recoverable through loss carrybacks | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| (b) Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from 2(a) above) after application of the threshold limitation. (The lesser of 2(b)1 and 2(b)2 below) | — | — | — | — | — | — | — | — | — |
| 1. Adjusted gross deferred tax assets expected to be realized following the balance sheet date | — | — | — | — | — | — | — | — | — |
| 2. Adjusted gross deferred tax assets allowed per limitation threshold | — | — | 116,699 | — | — | 118,375 | — | — | (1,676) |
| (c) Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from 2(a) and 2(b) above) offset by gross deferred tax liabilities. | — | — | — | — | — | — | — | — | — |
| (d) Deferred tax assets admitted as the result of application of SSAP No. 101. Total (2(a) + 2(b) + 2(c)) | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> |

3. Adjusted capital and surplus

| | 12/31/2023 | 12/31/2022 |
|--|------------|------------|
| Ratio percentage used to determine recovery period and threshold limitation amount | 11,127 % | 11,019 % |
| a.) 2(b)2 above | \$ 777,991 | \$ 789,164 |

4. The following table provides the impact of tax-planning strategies, if used in the Company's SSAP No. 101 calculation, on adjusted gross and net admitted DTAs.

| Description | 12/31/2023 | | 12/31/2022 | | Change | |
|---|-----------------|----------------|-----------------|----------------|------------------------------|-----------------------------|
| | (1) Ordinary | (2) Capital | (4) Ordinary | (5) Capital | (7) (Col 1-4) Ordinary | (8) (Col 2-5) Capital |
| | | | | | | |
| Impact of Tax Planning Strategies | | | | | | |
| (a) Determination of adjusted gross deferred tax assets and net admitted deferred assets, by tax character as a percentage | | | | | | |
| 1 Adjusted gross DTAs amount from Note 9A1(c) | \$ 1,797 | \$ — | \$ 1,875 | \$ — | \$ (78) | \$ — |
| 2 Percentage of adjusted gross DTAs by tax character attributable to the impact of tax planning strategies | 0.0 % | 0.0 % | 0.0 % | 0.0 % | 0.0 % | 0.0 % |
| 3 Net admitted adjusted gross DTAs amount from Note 9A1(e) | \$ 1,797 | \$ — | \$ 1,875 | \$ — | \$ (78) | \$ — |
| 4 Percentage of net admitted adjusted gross DTAs by tax character admitted because of the impact of tax planning strategies | 0.0 % | 0.0 % | 0.0 % | 0.0 % | 0.0 % | 0.0 % |
| (b) Does the Company's tax-planning strategies include the use of reinsurance? | Yes | No | X | | | |

B. Not applicable.

C. The following tables provide the Company's significant components of income taxes incurred and the changes in DTAs and DTLs.

| | (1) | (2) | (3) (Col 1-2) Change |
|---|-------------|-------------|----------------------------|
| | 12/31/2023 | 12/31/2022 | |
| 1. Current Income Tax: | | | |
| (a) Federal | \$ — | \$ — | \$ — |
| (b) Foreign | — | — | — |
| (c) Subtotal (1a+1b) | — | — | — |
| (d) Federal income tax on net capital gains | — | — | — |
| (e) Utilization of loss carryforwards | — | — | — |
| (f) Prior period adjustment | — | — | — |
| (g) Federal and foreign income taxes incurred (1c+1d+1e+1f) | <u>\$ —</u> | <u>\$ —</u> | <u>\$ —</u> |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

| | (1) 12/31/2023 | (2) 12/31/2022 | (3) (Col 1-2) Change |
|---|-------------------|-------------------|----------------------------|
| 2. Deferred Tax Assets: | | | |
| (a) Ordinary | | | |
| (1) Unassigned capitation | \$ — | \$ — | — |
| (2) Nonadmitted assets | 775 | 1,085 | (310) |
| (3) Net operating loss (NOL) | 32,953 | 30,669 | 2,284 |
| (4) Accrued audit fees | 5,675 | 5,431 | 244 |
| (5) Deferred and uncollected premium | — | — | — |
| (6) Other | 3 | 6 | (3) |
| (99) Subtotal (sum of 2a1 through 2a6) | 39,406 | 37,191 | 2,215 |
| (b) Statutory valuation allowance adjustment | 37,609 | 35,316 | 2,293 |
| (c) Nonadmitted | — | — | — |
| (d) Admitted ordinary deferred tax assets (2a99 – 2b – 2c) | 1,797 | 1,875 | (78) |
| (e) Capital: | | | |
| (1) Investments | — | — | — |
| (2) Net capital loss carryforward | — | — | — |
| (3) Real estate | — | — | — |
| (4) Other | — | — | — |
| (99) Subtotal (sum of 2e1 through 2e4) | — | — | — |
| (f) Statutory valuation allowance adjustment | — | — | — |
| (g) Nonadmitted | — | — | — |
| (h) Admitted capital deferred tax assets (2e99 – 2f – 2g) | — | — | — |
| (i) Admitted deferred tax assets (2d + 2h) | \$ 1,797 | \$ 1,875 | \$ (78) |
| | (1) 12/31/2023 | (2) 12/31/2022 | (3) (Col 1-2) Change |
| 3. Deferred Tax Liabilities: | | | |
| (a) Ordinary | | | |
| (1) Investments | \$ 93 | \$ 5 | \$ 88 |
| (2) Fixed assets | — | — | — |
| (3) Deferred and uncollected premium | — | — | — |
| (4) Prepaid capitation | 775 | 1,085 | (310) |
| (5) Other | 929 | 785 | 144 |
| (99) Subtotal (sum of 3a1 through 3a5) | 1,797 | 1,875 | (78) |
| (b) Capital: | | | |
| (1) Investments | — | — | — |
| (2) Real estate | — | — | — |
| (3) Other | — | — | — |
| (99) Subtotal (3b1+3b2+3b3) | — | — | — |
| (c) Deferred tax liabilities (3a99+3b99) | \$ 1,797 | \$ 1,875 | \$ (78) |
| 4. Net deferred tax assets/liabilities (2i-3c) | \$ — | \$ — | \$ — |

D. The provision for federal income taxes incurred for the current year is different from that which would be obtained by applying the statutory federal income tax rate of 21% to income before income taxes. The significant items causing this difference are as follows:

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

| Description | Amount | Tax Effect @ 21% | Effective Tax Rate |
|---|-------------|------------------|--------------------|
| (a) Income before taxes | \$ (12,648) | \$ (2,656) | 21.0% |
| (b) Pre-tax capital gains - pre IMR | — | — | 0.0% |
| (c) Dividends received deduction | — | — | 0.0% |
| (d) Non-deductible expenses | 252 | 53 | -0.4% |
| (e) Change in tax contingency reserves | — | — | 0.0% |
| (f) IMR | — | — | 0.0% |
| (g) Change in nonadmitted assets | 1,476 | 310 | -2.5% |
| (h) Prior year over/under accrual | — | — | 0.0% |
| (g) Change in federal income tax rate for deferred tax assets and liabilities | — | — | 0.0% |
| (j) Change in statutory valuation allowance | — | 2,293 | -18.1% |
| (k) Miscellaneous | — | — | 0.0% |
| (l) Total statutory income taxes | <u>\$ —</u> | <u>0.0%</u> | |
| (m) Federal and foreign income taxes incurred | \$ — | — | 0.0% |
| (n) Change in net deferred income taxes | — | — | 0.0% |
| (o) Total statutory income taxes | <u>\$ —</u> | <u>0.0%</u> | |

E. (1) At December 31, 2023, the Company has \$157,031 of net operating loss carryforwards, which will begin to expire, if not utilized, in 2036. At December 31, 2023, the Company has no capital loss carryforward.

(2) There are no tax expenses incurred in the periods after acquisition that are available for recoupment in the event of future losses.

(3) At December 31, 2023, the Company has no deposits admitted under Section 6603 of the Internal Revenue Service Code.

F. (1) For the year ended December 31, 2023, the Company will file a stand-alone federal income tax return as an insurance company.

(2) Not applicable.

G. As of December 31, 2023, there are no positions for which management believes it to be reasonably possible that total amounts of tax contingencies will significantly increase or decrease within 12 months of the reporting date.

H. At December 31, 2023, the Company is not subject to the Repatriation Transition Tax (RTT).

I. At December 31, 2023, the Company has no Corporate Alternative Minimum Tax (CAMT) credit carryforward.

10. Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties

A.-B. On March 1, 2016, after receiving all required regulatory approvals, Sun Life Assurance Company of Canada ("SLOC") acquired substantially all of the U.S. employee benefits business of Assurant, Inc., including all of the issued and outstanding stock of the Company. The Company is a wholly owned direct subsidiary of SLOC and a wholly owned indirect subsidiary of Sun Life Financial Inc.

C. Transactions with related party who are not reported on Schedule Y

(1) Detail of Material Related Party Transactions

The Company had no material transactions with related parties.

(2) Detail of Material Related Party Transactions Involving Services

| Ref # | Name of Related Party | Overview Description | Amount Charged | Amount Based on Allocation of Costs or Market Rates | Amount Charged Modified or Waived (Yes/No) |
|---------|-----------------------|-----------------------------------|----------------|---|--|
| GSA-103 | SLOC | Administrative Services Agreement | \$ 25,612 | \$ 84,880 | No |
| GSA-131 | | | \$ — | \$ — | |
| Total | | | \$ 25,612 | \$ 84,880 | |

(3) Detail of Material Related Party Transactions Involving Exchange of Assets and Liabilities

The Company had no material transactions involving exchange of assets and liabilities with related parties.

(4) Detail of Amounts Owed To/From a Related Party

| Name of Related Party | Aggregate Amount Due From | Aggregate Amount Due To | Amount Offset In Financial Statement | Net Amount Recoverable/ (Payable) | Admitted Recoverable |
|-----------------------|---------------------------|-------------------------|--------------------------------------|-----------------------------------|----------------------|
| SLOC | \$ 7,997 | \$ (19,895) | \$ (11,898) | \$ (11,898) | \$ — |
| | \$ — | \$ — | \$ — | \$ — | \$ — |
| Total | \$ 7,997 | \$ (19,895) | \$ (11,898) | \$ (11,898) | \$ — |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

- D. The Company had \$11,898 and \$10,056 due to related parties at December 31, 2023 and December 31, 2022, respectively, under the terms of various management and service contracts, which provide for cash settlements on a quarterly or more frequent basis. The Company had no balances due from related parties at December 31, 2023 and December 31, 2022.
- E. Material management and service contracts and all cost sharing arrangements involving the Company and any related party are as follows:

An administrative services agreement between the Company and SLOC, under which SLOC provides general administrative support services to the Company on a cost reimbursement basis. (Reference: GSA-103)

An administrative services agreement between the Company and Sun Life and Health Insurance Company (U.S.) whereby Sun Life and Health Insurance Company (U.S.) provides billing, collection, and broker services to the Company. (Reference: GSA-131)

An investment advisory agreement between the Company and Sun Life Capital Management (U.S.) LLC ("SLCMUS") (formerly, Sun Life Institutional Investments (U.S.) LLC and Sun Capital Advisers LLC), under which SLCMUS acts as investment manager for certain of the Company's portfolios. (Reference: ISA-42)

- F. The Company had no guarantees or undertakings for the benefit of an affiliate during the statement period.
- G. The Company is a wholly owned direct subsidiary of SLOC and a wholly owned indirect subsidiary of Sun Life Financial Inc.
- H. The Company does not own any shares of an upstream or intermediate parent, either directly or indirectly.
- I. The Company does not own any shares in an affiliate or other related entity.
- J. The Company did not recognize any impairment write downs for its investments in subsidiary, controlled and affiliated ("SCA") entities.
- K. The Company does not own any shares in foreign investments.
- L. The Company does not have any investments in downstream non-insurance holding companies.
- M. The Company does not have investments in non-insurance SCA entities.
- N. The Company does not have investments in insurance SCA entities.
- O. The Company does not have any investments in SCA entities.

11. Debt

- A. The Company had no debt obligations during the statement year.
- B. The Company had no borrowing agreements through the Federal Home Loan Bank.

12. Retirement Plans, Deferred Compensation, Postemployment Benefits and Compensated Absences and Other Postretirement Benefit Plans

A.-D. Defined Benefit Plans

The Company does not have any Defined Benefit Plans.

E. Defined Contribution Plans

The Company participates in the Sun Advantage Savings and Investment Plan, sponsored by Sun Life Services, that qualifies under Section 401(k) of the Internal Revenue Code (the "401(k) Plan") and includes a retirement investment account feature that qualifies under Section 401(a) of the Internal Revenue Code (the "RIA"). Expenses under the 401(k) Plan and the RIA are allocated to participating companies pursuant to approved inter-company agreements. The expenses allocated to the Company under the 401(k) plan and the RIA for the years ended December 31, 2023 and December 31, 2022 were \$3,252 and \$1,194, respectively.

F. Multiemployer Plans

The Company does not participate in any multiemployer plans.

G. Consolidated/Holding Company Plan

Not applicable.

H. Postemployment Benefits and Compensated Absences

Not applicable.

I. Impact of Medicare Modernization Act on Postretirement Benefits

The Company did not experience any impact due to the Medicare Modernization Act.

NOTES TO FINANCIAL STATEMENTS

13. Capital and Surplus, Dividend Restrictions and Quasi-Reorganizations

- A. The Company is authorized to issue 1,000 shares of common stock, \$.10 par value per share. 1,000 shares were issued and outstanding as of December 31, 2023.
- B. The Company has no preferred stock outstanding.
- C. The State of Ohio has enacted laws governing the payment of dividends to stockholders by domestic insurers. Pursuant to Ohio's insurance laws, the Company may pay a shareholder dividend only from its earned surplus. In addition, the maximum amount of dividends and distributions that the Company may pay in any twelve month period without the prior of approval of the Director of the Department of Insurance is limited to the greater of: (i) 10% of the Company's surplus as regards policyholders as of the preceding December 31, and (ii) the net income of the Company for the preceding calendar year.
- D. There were no dividends paid during the statement year.
- E. Within the limitations of 13(3) above and applicable state corporate law, there are no restrictions placed on the portion of the Company's profits that may be paid as ordinary dividends to its stockholders.
- F. There were no restrictions placed on the Company's surplus during the statement year, and all surplus is held for the benefit of the stockholders.
- G. The Company does not have any advances to surplus.
- H. The Company does not hold any preferred stock, employee stock options or stock purchase warrants.
- I. The Company does not have special surplus funds as of December 31, 2023.
- J. The portion of unassigned funds (surplus) represented or reduced by cumulative unrealized gains and (losses) excluding deferred tax was \$0 at December 31, 2023.
- K. The Company did not issue any surplus debenture or similar obligations during the periods covered by this statement.
- L. The Company did not participate in any quasi reorganization during the statement year.
- M. The Company has not participated in any quasi reorganization in the past 10 years.

14. Liabilities, Contingencies and Assessments

A. Contingent Commitments

The Company did not have any material contingent liabilities or guarantees for the statement year.

B. Assessments

The Company has not been notified of any insolvency that will result in a guaranty fund assessment against the Company at some future date.

The Company has not established an asset for premium tax credits or policy surcharges, as the amount of recoveries is unknown and cannot be reasonably estimated.

C. Gain Contingencies

The Company did not have any gain contingencies for the statement year.

D. Claims Related Extra Contractual Obligations and Bad Faith Losses Stemming from Lawsuits

The Company did not have claims-related extra contractual obligation or bad faith losses stemming from lawsuits for the statement year.

E. Joint and Several Liabilities

The Company did not have any joint and several liabilities for the statement year.

F. All Other Contingencies

Occasionally, in the ordinary course of its business, the Company may be threatened with litigation or be a party to it. While it is not possible to predict when such threats or litigation may arise, or the outcome of them, management believes, based upon currently available information, that there are no pending matters that, when ultimately resolved, would be materially adverse to the Company's financial position, results of operations or cash flows.

In the normal course of its business, the Company enters into agreements that include indemnities in favor of third parties, such as contracts with advisors and consultants, outsourcing agreements, underwriting and agency agreements, information technology agreements, distribution agreements, and service agreements. The Company has also agreed to indemnify its directors and certain of its officers and employees in accordance with the Company's by-laws. The Company believes that any potential liability under these agreements is neither probable nor estimable; therefore, the Company has not recorded any associated liability.

15. Leases

NOTES TO FINANCIAL STATEMENTS

A. Lessee Leasing Arrangements

The Company has no lease commitments.

B. Lessor Leasing Arrangements

The Company did not participate in any lessor leasing arrangements or hold any leveraged leases during the statement year.

16. Information about Financial Instruments with Off-Balance Sheet Risk and Financial Instruments with Concentrations of Credit Risk

The Company does not hold any financial instruments with off-balance-sheet risk or financial instruments with concentrations of credit risk.

17. Sale, Transfer and Servicing of Financial Assets and Extinguishments of Liabilities

A. Transfers of Receivables Reported as Sales

Not applicable.

B. Transfer and Servicing of Financial Assets

Not applicable.

C. Wash Sales

The Company did not incur any wash sales for the statement year.

18. Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

A. Administrative Services Only (ASO) Plans

The Company does not administer ASO business.

B. Administrative Services Contract (ASC) Plans

The Company does not administer ASC business.

C. Medicare or Similarly Structured Cost Based Reimbursement Contract

The Company does not administer any Medicare or similarly structured cost-based reimbursement contracts.

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators

The Company did not have direct written premium generated through managing general agents or third party administrator during the statement year.

20. Fair Value Measurements

A. Assets Measured at Fair Value

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Company uses various methods including market, income and cost approaches. The Company utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

- (1) The Company did not hold assets measured at fair value as of December 31, 2023.
- (2) Consistent with Note 20(A)(1), since no assets were measured at fair value, no securities were categorized within Level 3 of the fair value hierarchy for the year ended December 31, 2023.
- (3) The Company had no transfers into or out of Level 3 during the statement year. Additionally, the Company consistently follows its policy for determining when transfers between levels are recognized.
- (4) The Company has categorized the fair value of its financial instruments into a three-level hierarchy based on the priority of the inputs to the valuation technique. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure fair value fall within different levels of the hierarchy, the category level is based on the lowest priority level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded at fair value in the Company's balance sheet are categorized as follows:

Level 1 - Unadjusted quoted prices for identical assets or liabilities in an active market. The types of assets and liabilities utilizing Level 1 valuations include U.S. Treasury and agency securities and investments in publicly-traded mutual funds with quoted market prices.

Level 2 - Quoted prices in markets that are not active or significant inputs that are observable either directly or indirectly. Level 2 inputs include the following:

- Quoted prices for similar assets or liabilities in active markets,
- Quoted prices for identical or similar assets or liabilities in non-active markets,

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

- Inputs other than quoted market prices that are observable, and
- Inputs that are derived principally from or corroborated by observable market data through correlation or other means.

The types of assets and liabilities utilizing Level 2 valuations generally include U.S. Government securities not backed by the full faith and credit of the U.S. Government, municipal bonds, structured notes and certain asset-backed securities ("ABS") including collateralized debt obligations, residential mortgage-backed securities ("RMBS"), commercial mortgage-backed securities ("CMBS"), certain corporate debt and certain private equity investments.

Level 3 - Prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. They reflect management's opinions regarding the assumptions a market participant would use in pricing the asset or liability. Generally, the types of assets and liabilities utilizing Level 3 valuations are certain ABS, RMBS, and CMBS, certain corporate debt, certain private equity investments and certain mutual fund holdings and certain derivatives.

There have been no significant changes made in valuation techniques for the statement year.

(5) The Company does not hold derivative instruments.

B. Presentation of Fair Value Information

The Company has combined fair value disclosure requirements from other accounting pronouncements within Note 20.

C. Aggregate Fair Value of all Financial Instruments

The following table presents the carrying amounts and estimated fair values of the Company's financial instruments as of December 31, 2023:

| Type of financial instrument | Aggregate Fair Value | Carrying Value | Level 1 |
|---|----------------------|-------------------|-------------------|
| Financial assets: | | | |
| Debt securities | \$ 210,440 | \$ 219,668 | \$ 210,440 |
| Cash, cash equivalents and short-term investments | 619,400 | 619,400 | 619,400 |
| Total financial assets | <u>\$ 829,840</u> | <u>\$ 839,068</u> | <u>\$ 829,840</u> |

The Company did not have any Level 2 or Level 3 financial instruments.

The methods and assumptions that the Company uses in determining the estimated fair value of its financial instruments are summarized below:

Debt securities: The Company determines the fair value of its publicly-traded fixed maturity securities using three primary pricing methods: third-party pricing services, non-binding broker quotes and pricing models. Prices are first sought from third-party pricing services with the remaining unpriced securities priced using one of the other two methods. Third-party pricing services derive the security prices through recently reported trades for identical or similar securities with adjustments for trading volumes and market observable information through the reporting date. In the event that there are no recent market trades, pricing services and brokers may use pricing models to develop a security price based on future expected cash flows discounted at an estimated market rate using collateral performance and vintages. The Company generally does not adjust quotes or prices obtained from brokers or pricing services.

Cash, cash equivalents and short-term investments: The carrying value for cash, cash equivalents and short-term investments approximates fair value due to the short-term nature and liquidity of the balances.

D. Not Practicable to Estimate Fair Value

The Company held no financial instruments where it was not practicable to estimate fair value.

E. Investments Measured Using the Net Asset Value Expedient Pursuant to SSAP No. 100R-Fair Value

The Company held no financial instruments measured using the Net Asset Value practical expedient.

21. Other Items

A. Unusual or Infrequent Items

The Company did not have any unusual or infrequent items to disclose during the statement year.

B. Troubled Debt Restructuring

The Company did not have any troubled debt restructuring for debtors during the statement year.

C. Other Disclosures

The Company did not have any other disclosures during the statement year.

D. Business Interruption Insurance Recoveries

The Company did not receive any business interruption insurance recoveries during the statement year.

E. State Transferable and Non-Transferable Tax Credits

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

The Company does not have any state transferable or non-transferable tax credits.

F. Sub-prime Mortgage Related Risk Exposure

The Company did not have any direct or indirect exposure to residential sub-prime mortgages for the statement year.

G. Retained Assets

The Company does not have retained asset accounts for beneficiaries.

H. Insurance-Linked Securities (ILS) Contracts

The Company does not have any ILS contracts.

I. The Amount That Could Be Realized on Life Insurance Where the Reporting Entity is Owner and Beneficiary or Has Otherwise Obtained Rights to Control the Policy

The Company does not have life insurance where it is the owner and beneficiary or has otherwise obtained rights to control the policy.

22. Events Subsequent

Subsequent events were evaluated through February 19, 2024. No additional subsequent events were noted.

23. Reinsurance

A. Ceded Reinsurance Report

Section I – General Interrogatories

(1) Are any of the reinsurers, listed on Schedule S as non-affiliated, owned in excess of 10% or controlled, either directly or indirectly, by the Company or by any representative, officer, trustee, or director of the Company?

Yes () No (X)

If yes, give full details.

(2) Have any policies issued by the Company been reinsured with a company chartered in a country other than the United States (excluding U.S. Branches of such companies) that is owned in excess of 10% or controlled directly or indirectly by an insured, a beneficiary, a creditor or any other person not primarily engaged in the insurance business?

Yes () No (X)

If yes, give full details.

Section 2 – Ceded Reinsurance Report – Part A

(1) Does the Company have any reinsurance agreements in effect under which the reinsurer may unilaterally cancel any reinsurance for reasons other than for nonpayment of premium or other similar credits?

Yes () No (X)

a. If yes, what is the estimated amount of the aggregate reduction in surplus of a unilateral cancellation by the reinsurer as of the date of this statement for those agreements in which cancellation results in a net obligation of the reporting entity to the reinsurer, and for which such obligation is not presently accrued? Where necessary, the reporting entity may consider the current or anticipated experience of the business reinsured in making this estimate.

Not applicable.

b. What is the total amount of reinsurance credits taken whether as an asset or as a reduction of liability for these agreements in this statement?

Not applicable.

(2) Does the reporting entity have any reinsurance agreements in effect such that the amount of losses paid or accrued through the statement date may result in a payment to the reinsurer of amounts that, in aggregate and allowing for offset of mutual credits from other reinsurance agreements with the same reinsurer, exceed the total direct premium collected under the reinsured policies?

Yes () No (X)

If yes, give full details.

Section 3 – Ceded Reinsurance Report – Part B

(1) What is the estimated amount of the aggregate reduction in surplus (for agreements other than those under which the reinsurer may unilaterally cancel for reasons other than for nonpayment of premium or other similar credits that are reflected in Section 2 above) of termination of all reinsurance agreements, by either party, as of the date of this statement? Where necessary, the Company may consider the current or anticipated experience of the business reinsured in making this estimate.

\$0

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

NOTES TO FINANCIAL STATEMENTS

(2) Have any new agreements been executed or existing agreements amended, since January 1 of the year of this statement, to include policies or contracts that were in force or which had existing reserves established by the company as of the effective date of the agreement?

Yes () No (X)

If yes, what is the amount of reinsurance credits, whether an asset or a reduction of liability, taken for such new agreements or amendments?

B. Uncollectible Reinsurance

None.

C. Commutation of Reinsurance Reflected in Income and Expenses

None.

D. Certified Reinsurer Rating Downgraded or Status Subject to Revocation

Not applicable.

E. Reinsurance Credit

Not applicable.

24. Retrospectively Rated Contracts & Contracts Subject to Redetermination

A.-D. Retrospectively Rated Contracts Including Medical Loss Ratio Rebates

The Company has no retrospectively rated contracts.

E. Risk Sharing Provisions of the Affordable Care Act

The Company did not write any accident and health insurance premium that was subject to the Affordable Care Act risk-sharing provisions.

25. Change in Incurred Claims and Claims Adjustment Expenses

A. Reserves as of December 31, 2022 were \$5,460. As of December 31, 2023, \$794 has been paid for incurred claims and claim adjustment expenses attributable to insured events of prior years. Reserves remaining for prior years are now \$5 as a result of re-estimation of unpaid claims and claim adjustment expenses, principally on the dental care line of insurance. Therefore, there has been a \$4,661 favorable prior-year development since December 31, 2022 to December 31, 2023. The decrease is generally the result of ongoing analysis of recent loss development trends. Original estimates are increased or decreased, as additional information becomes known regarding individual claims. The Company did not experience any prior year loss development on retrospectively rated policies.

B. There were no significant changes in methodologies and assumptions used in calculating the liability for unpaid losses and loss adjustment expenses during the statement period.

26. Intercompany Pooling Arrangements

The Company did not participate in any inter-company pooling arrangements during the statement year.

27. Structured Settlements

Not applicable.

28. Health Care Receivables

A. Pharmaceutical Rebate Receivables

The Company does not have pharmaceutical rebate receivables.

B. Risk Sharing Receivables

The Company does not have risk sharing receivables.

29. Participating Policies

The Company does not have participating policies.

30. Premium Deficiency Reserves

| | |
|---|----------------|
| 1. Liability carried for premium deficiency reserves | \$0 |
| 2. Date of the most recent evaluation of this liability | 12/31/2023 |
| 3. Was anticipated investment income utilized in the calculation? | Yes () No (X) |

31. Anticipated Salvage and Subrogation

The Company does not have anticipated salvage and subrogation.

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GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

GENERAL

1.1 Is the reporting entity a member of an Insurance Holding Company System consisting of two or more affiliated persons, one or more of which is an insurer? Yes [] No []
If yes, complete Schedule Y, Parts 1, 1A, 2 and 3.

1.2 If yes, did the reporting entity register and file with its domiciliary State Insurance Commissioner, Director or Superintendent or with such regulatory official of the state of domicile of the principal insurer in the Holding Company System, a registration statement providing disclosure substantially similar to the standards adopted by the National Association of Insurance Commissioners (NAIC) in its Model Insurance Holding Company System Regulatory Act and model regulations pertaining thereto, or is the reporting entity subject to standards and disclosure requirements substantially similar to those required by such Act and regulations? Yes [] No [] N/A []

1.3 State Regulating? Ohio..... Yes [] No []

1.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes [] No []
0001097362.....

1.5 If the response to 1.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group.

2.1 Has any change been made during the year of this statement in the charter, by-laws, articles of incorporation, or deed of settlement of the reporting entity? Yes [] No []
If yes, date of change: _____

3.1 State as of what date the latest financial examination of the reporting entity was made or is being made. _____ 12/31/2018

3.2 State the as of date that the latest financial examination report became available from either the state of domicile or the reporting entity. This date should be the date of the examined balance sheet and not the date the report was completed or released. _____ 12/31/2018

3.3 State as of what date the latest financial examination report became available to other states or the public from either the state of domicile or the reporting entity. This is the release date or completion date of the examination report and not the date of the examination (balance sheet date). _____ 03/06/2020

3.4 By what department or departments? Ohio Department of Insurance.....

3.5 Have all financial statement adjustments within the latest financial examination report been accounted for in a subsequent financial statement filed with Departments? Yes [] No [] N/A []
Yes [] No [] N/A []

3.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [] No [] N/A []

4.1 During the period covered by this statement, did any agent, broker, sales representative, non-affiliated sales/service organization or any combination thereof under common control (other than salaried employees of the reporting entity) receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
4.11 sales of new business? Yes [] No []
4.12 renewals? Yes [] No []

4.2 During the period covered by this statement, did any sales/service organization owned in whole or in part by the reporting entity or an affiliate, receive credit or commissions for or control a substantial part (more than 20 percent of any major line of business measured on direct premiums) of:
4.21 sales of new business? Yes [] No []
4.22 renewals? Yes [] No []
Yes [] No []

5.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No []
If yes, complete and file the merger history data file with the NAIC.

5.2 If yes, provide the name of the entity, NAIC company code, and state of domicile (use two letter state abbreviation) for any entity that has ceased to exist as a result of the merger or consolidation.

| 1 Name of Entity | 2 NAIC Company Code | 3 State of Domicile |
|---------------------|------------------------|------------------------|
| | | |
| | | |
| | | |

6.1 Has the reporting entity had any Certificates of Authority, licenses or registrations (including corporate registration, if applicable) suspended or revoked by any governmental entity during the reporting period? Yes [] No []
6.2 If yes, give full information _____

7.1 Does any foreign (non-United States) person or entity directly or indirectly control 10% or more of the reporting entity? Yes [] No []
7.2 If yes,
7.21 State the percentage of foreign control _____ 100.0 %
7.22 State the nationality(s) of the foreign person(s) or entity(s); or if the entity is a mutual or reciprocal, the nationality of its manager or attorney-in-fact and identify the type of entity(s) (e.g., individual, corporation, government, manager or attorney-in-fact).

| 1 Nationality | 2 Type of Entity |
|------------------|---------------------|
| Canada..... | Corporation..... |
| | |
| | |
| | |

8.1 Is the company a subsidiary of a depository institution holding company (DIHC) or a DIHC itself, regulated by the Federal Reserve Board? Yes [] No []
8.2 If response to 8.1 is yes, please identify the name of the DIHC.

8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [] No []
8.4 If response to 8.3 is yes, please provide the names and locations (city and state of the main office) of any affiliates regulated by a federal financial regulatory services agency [i.e. the Federal Reserve Board (FRB), the Office of the Comptroller of the Currency (OCC), the Federal Deposit Insurance Corporation (FDIC) and the Securities Exchange Commission (SEC)] and identify the affiliate's primary federal regulator.

| 1 Affiliate Name | 2 Location (City, State) | 3 FRB | 4 OCC | 5 FDIC | 6 SEC |
|--|--------------------------------|----------|----------|-----------|----------|
| Advisors Asset Management, Inc..... | Monument, CO..... | ..... | ..... | ..... | YES..... |
| BentallGreenOak (U.S.) Limited Partnership..... | Seattle, WA..... | ..... | ..... | ..... | YES..... |
| BentallGreenOak Real Estate US LLC..... | New York, NY..... | ..... | ..... | ..... | YES..... |
| BGO US Real Estate LP..... | New York, NY..... | ..... | ..... | ..... | YES..... |
| BentallGreenOak Strategic Capital Partners, LLC..... | New York, NY..... | ..... | ..... | ..... | YES..... |
| Crescent Capital Group LP..... | Los Angeles, CA..... | ..... | ..... | ..... | YES..... |
| Crescent Cap Advisors, LLC..... | Los Angeles, CA..... | ..... | ..... | ..... | YES..... |
| Crescent Private Credit Income Corp..... | Los Angeles, CA..... | ..... | ..... | ..... | YES..... |
| Crescent Cap NI Advisors, LLC..... | Los Angeles, CA..... | ..... | ..... | ..... | YES..... |
| Infrared Capital Partners (US) LLC..... | New York, NY..... | ..... | ..... | ..... | YES..... |
| Massachusetts Financial Services Company..... | Boston, MA..... | ..... | ..... | ..... | YES..... |
| MFS Fund Distributors, Inc..... | Boston, MA..... | ..... | ..... | ..... | YES..... |
| MFS Institutional Advisors, Inc..... | Boston, MA..... | ..... | ..... | ..... | YES..... |
| MFS Service Center, Inc..... | Boston, MA..... | ..... | ..... | ..... | YES..... |
| Sun Life Capital Management (U.S.) LLC..... | Wellesley Hills, MA..... | | | | YES..... |
| Sun Life Institutional Distributors (U.S.) LLC..... | Wellesley Hills, MA..... | | | | YES..... |

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GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

| 1 Affiliate Name | 2 Location (City, State) | 3 FRB | 4 OCC | 5 FDIC | 6 SEC |
|---------------------|--------------------------------|----------|----------|-----------|----------|
|---------------------|--------------------------------|----------|----------|-----------|----------|

8.5 Is the reporting entity a depository institution holding company with significant insurance operations as defined by the Board of Governors of Federal Reserve System or a subsidiary of the depository institution holding company? Yes [] No [X]

8.6 If response to 8.5 is no, is the reporting entity a company or subsidiary of a company that has otherwise been made subject to the Federal Reserve Board's capital rule? Yes [] No [X] N/A []

9. What is the name and address of the independent certified public accountant or accounting firm retained to conduct the annual audit? Deloitte & Touche LLP, 200 Berkeley Street, Boston, MA 02116.....

10.1 Has the insurer been granted any exemptions to the prohibited non-audit services provided by the certified independent public accountant requirements as allowed in Section 7H of the Annual Financial Reporting Model Regulation (Model Audit Rule), or substantially similar state law or regulation? Yes [] No [X]

10.2 If the response to 10.1 is yes, provide information related to this exemption:

10.3 Has the insurer been granted any exemptions related to the other requirements of the Annual Financial Reporting Model Regulation as allowed for in Section 18A of the Model Regulation, or substantially similar state law or regulation? Yes [] No [X]

10.4 If the response to 10.3 is yes, provide information related to this exemption:

10.5 Has the reporting entity established an Audit Committee in compliance with the domiciliary state insurance laws? Yes [X] No [] N/A []

10.6 If the response to 10.5 is no or n/a, please explain

11. What is the name, address and affiliation (officer/employee of the reporting entity or actuary/consultant associated with an actuarial consulting firm) of the individual providing the statement of actuarial opinion/certification? Gregory Johnson, FSA, MAAA, Appointed Actuary, 96 Worcester Street, Wellesley Hills, MA 02481.....

12.1 Does the reporting entity own any securities of a real estate holding company or otherwise hold real estate indirectly? Yes [] No [X]

12.11 Name of real estate holding company _____

12.12 Number of parcels involved _____ 0

12.13 Total book/adjusted carrying value \$.....

12.2 If yes, provide explanation

13. FOR UNITED STATES BRANCHES OF ALIEN REPORTING ENTITIES ONLY:

13.1 What changes have been made during the year in the United States manager or the United States trustees of the reporting entity?

13.2 Does this statement contain all business transacted for the reporting entity through its United States Branch on risks wherever located? Yes [X] No []

13.3 Have there been any changes made to any of the trust indentures during the year? Yes [] No [X]

13.4 If answer to (13.3) is yes, has the domiciliary or entry state approved the changes? Yes [] No [] N/A [X]

14.1 Are the senior officers (principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions) of the reporting entity subject to a code of ethics, which includes the following standards? Yes [X] No []

a. Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;

b. Full, fair, accurate, timely and understandable disclosure in the periodic reports required to be filed by the reporting entity;

c. Compliance with applicable governmental laws, rules and regulations;

d. The prompt internal reporting of violations to an appropriate person or persons identified in the code; and

e. Accountability for adherence to the code.

14.11 If the response to 14.1 is no, please explain:

14.2 Has the code of ethics for senior managers been amended? Yes [] No [X]

14.21 If the response to 14.2 is yes, provide information related to amendment(s).

14.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes [] No [X]

14.31 If the response to 14.3 is yes, provide the nature of any waiver(s).

15.1 Is the reporting entity the beneficiary of a Letter of Credit that is unrelated to reinsurance where the issuing or confirming bank is not on the SVO Bank List? Yes [] No [X]

15.2 If the response to 15.1 is yes, indicate the American Bankers Association (ABA) Routing Number and the name of the issuing or confirming bank of the Letter of Credit and describe the circumstances in which the Letter of Credit is triggered.

| 1 American Bankers Association (ABA) Routing Number | 2 Issuing or Confirming Bank Name | 3 Circumstances That Can Trigger the Letter of Credit | 4 Amount |
|--|---|--|-------------|
| | | | 0 |
| | | | |
| | | | |

BOARD OF DIRECTORS

16. Is the purchase or sale of all investments of the reporting entity passed upon either by the board of directors or a subordinate committee thereof? Yes [X] No []

17. Does the reporting entity keep a complete permanent record of the proceedings of its board of directors and all subordinate committees thereof? Yes [X] No []

18. Has the reporting entity an established procedure for disclosure to its board of directors or trustees of any material interest or affiliation on the part of any of its officers, directors, trustees or responsible employees that is in conflict or is likely to conflict with the official duties of such person? Yes [X] No []

FINANCIAL

19. Has this statement been prepared using a basis of accounting other than Statutory Accounting Principles (e.g., Generally Accepted Accounting Principles)? Yes [] No [X]

20.1 Total amount loaned during the year (inclusive of Separate Accounts, exclusive of policy loans): 20.11 To directors or other officers \$.....
20.12 To stockholders not officers \$.....
20.13 Trustees, supreme or grand (Fraternal only) \$.....

20.2 Total amount of loans outstanding at the end of year (inclusive of Separate Accounts, exclusive of policy loans): 20.21 To directors or other officers \$.....
20.22 To stockholders not officers \$.....
20.23 Trustees, supreme or grand (Fraternal only) \$.....

21.1 Were any assets reported in this statement subject to a contractual obligation to transfer to another party without the liability for such obligation being reported in the statement? Yes [] No [X]

21.2 If yes, state the amount thereof at December 31 of the current year: 21.21 Rented from others \$.....
21.22 Borrowed from others \$.....
21.23 Leased from others \$.....

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GENERAL INTERROGATORIES

PART 1 - COMMON INTERROGATORIES

21.24 Other

22.1 Does this statement include payments for assessments as described in the *Annual Statement Instructions* other than guaranty fund or guaranty association assessments? \$.....
Yes [] No [X]

22.2 If answer is yes: \$.....
\$.....
\$.....
Yes [] No [X]
\$.....
Yes [] No [X]

22.21 Amount paid as losses or risk adjustment
22.22 Amount paid as expenses
22.23 Other amounts paid

23.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement?
23.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount:
24.1 Does the insurer utilize third parties to pay agent commissions in which the amounts advanced by the third parties are not settled in full within 90 days?
24.2 If the response to 24.1 is yes, identify the third-party that pays the agents and whether they are a related party.

| 1 Name of Third-Party | 2 Is the Third-Party Agent a Related Party (Yes/No) |
|--------------------------|--|
| | |

INVESTMENT

25.01 Were all the stocks, bonds and other securities owned December 31 of current year, over which the reporting entity has exclusive control, in the actual possession of the reporting entity on said date? (other than securities lending programs addressed in 25.03) Yes [X] No []

25.02 If no, give full and complete information, relating thereto

25.03 For securities lending programs, provide a description of the program including value for collateral and amount of loaned securities, and whether collateral is carried on or off-balance sheet. (an alternative is to reference Note 17 where this information is also provided)

25.04 For the reporting entity's securities lending program, report amount of collateral for conforming programs as outlined in the Risk-Based Capital Instructions. \$.....0

25.05 For the reporting entity's securities lending program, report amount of collateral for other programs. \$.....0

25.06 Does your securities lending program require 102% (domestic securities) and 105% (foreign securities) from the counterparty at the outset of the contract? Yes [] No [] NA [X]

25.07 Does the reporting entity non-admit when the collateral received from the counterparty falls below 100%? Yes [] No [] NA [X]

25.08 Does the reporting entity or the reporting entity's securities lending agent utilize the Master Securities Lending Agreement (MSLA) to conduct securities lending? Yes [] No [] NA [X]

25.09 For the reporting entity's securities lending program, state the amount of the following as of December 31 of the current year:
25.091 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 \$.....0
25.092 Total book/adjusted carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2 \$.....0
25.093 Total payable for securities lending reported on the liability page \$.....0

26.1 Were any of the stocks, bonds or other assets of the reporting entity owned at December 31 of the current year not exclusively under the control of the reporting entity or has the reporting entity sold or transferred any assets subject to a put option contract that is currently in force? (Exclude securities subject to Interrogatory 24.1 and 25.03). Yes [X] No []

26.2 If yes, state the amount thereof at December 31 of the current year:
26.21 Subject to repurchase agreements \$.....
26.22 Subject to reverse repurchase agreements \$.....
26.23 Subject to dollar repurchase agreements \$.....
26.24 Subject to reverse dollar repurchase agreements \$.....
26.25 Placed under option agreements \$.....
26.26 Letter stock or securities restricted as to sale – excluding FHLB Capital Stock \$.....
26.27 FHLB Capital Stock \$.....
26.28 On deposit with states \$.....219,668
26.29 On deposit with other regulatory bodies \$.....
26.30 Pledged as collateral – excluding collateral pledged to an FHLB \$.....
26.31 Pledged as collateral to FHLB – including assets backing funding agreements \$.....
26.32 Other \$.....

26.3 For category (26.26) provide the following:

| 1 Nature of Restriction | 2 Description | 3 Amount |
|----------------------------|------------------|-------------|
| | | |

27.1 Does the reporting entity have any hedging transactions reported on Schedule DB? Yes [] No [X]

27.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? If no, attach a description with this statement. Yes [] No [] N/A [X]

LINES 27.3 through 27.5: FOR LIFE/FRATERNAL REPORTING ENTITIES ONLY:

27.3 Does the reporting entity utilize derivatives to hedge variable annuity guarantees subject to fluctuations as a result of interest rate sensitivity? Yes [] No []

27.4 If the response to 27.3 is YES, does the reporting entity utilize:
27.41 Special accounting provision of SSAP No. 108 Yes [] No []
27.42 Permitted accounting practice Yes [] No []
27.43 Other accounting guidance Yes [] No []

27.5 By responding YES to 27.41 regarding utilizing the special accounting provisions of SSAP No. 108, the reporting entity attests to the following:
• The reporting entity has obtained explicit approval from the domiciliary state.
• Hedging strategy subject to the special accounting provisions is consistent with the requirements of VM-21.
• Actuarial certification has been obtained which indicates that the hedging strategy is incorporated within the establishment of VM-21 reserves and provides the impact of the hedging strategy within the Actuarial Guideline Conditional Tail Expectation Amount.
• Financial Officer Certification has been obtained which indicates that the hedging strategy meets the definition of a Clearly Defined Hedging Strategy within VM-21 and that the Clearly Defined Hedging Strategy is the hedging strategy being used by the company in its actual day-to-day risk mitigation efforts.

28.1 Were any preferred stocks or bonds owned as of December 31 of the current year mandatorily convertible into equity, or, at the option of the issuer, convertible into equity? Yes [] No [X]

28.2 If yes, state the amount thereof at December 31 of the current year. \$.....

29. Excluding items in Schedule E – Part 3 – Special Deposits, real estate, mortgage loans and investments held physically in the reporting entity's offices, vaults or safety deposit boxes, were all stocks, bonds and other securities, owned throughout the current year held pursuant to a custodial agreement with a qualified bank or trust company in accordance with Section 1, III – General Examination Considerations, F. Outsourcing of Critical Functions, Custodial or Safekeeping agreements of the NAIC *Financial Condition Examiners Handbook*? Yes [X] No []

29.01 For agreements that comply with the requirements of the NAIC *Financial Condition Examiners Handbook*, complete the following:

| 1 Name of Custodian(s) | 2 Custodian's Address |
|---------------------------|--|
| Citibank, N.A..... | Trust and Custody Operations, 480 Washington Boulevard, 30th Floor, Jersey City, NJ 07310..... |

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PART 1 - COMMON INTERROGATORIES

| | |
|---------------------------|--------------------------|
| 1 Name of Custodian(s) | 2 Custodian's Address |
|---------------------------|--------------------------|

29.02 For all agreements that do not comply with the requirements of the NAIC *Financial Condition Examiners Handbook*, provide the name, location and a complete explanation:

| | | |
|--------------|------------------|------------------------------|
| 1 Name(s) | 2 Location(s) | 3 Complete Explanation(s) |
|--------------|------------------|------------------------------|

29.03 Have there been any changes, including name changes, in the custodian(s) identified in 29.01 during the current year?

Yes [] No [X]

29.04 If yes, give full and complete information relating thereto:

| | | | |
|--------------------|--------------------|---------------------|-------------|
| 1 Old Custodian | 2 New Custodian | 3 Date of Change | 4 Reason |
|--------------------|--------------------|---------------------|-------------|

29.05 Investment management – Identify all investment advisors, investment managers, broker/dealers, including individuals that have the authority to make investment decisions on behalf of the reporting entity. For assets that are managed internally by employees of the reporting entity, note as such. [“...that have access to the investment accounts”; “...handle securities”]

| | |
|---|------------------|
| 1 Name of Firm or Individual | 2 Affiliation |
| Sun Life Capital Management (U.S.) LLC..... | A..... |
| | |

29.0597 For those firms/individuals listed in the table for Question 29.05, do any firms/individuals unaffiliated with the reporting entity (i.e., designated with a “U”) manage more than 10% of the reporting entity’s invested assets?

Yes [] No [X]

29.0598 For firms/individuals unaffiliated with the reporting entity (i.e., designated with a “U”) listed in the table for Question 29.05, does the total assets under management aggregate to more than 50% of the reporting entity’s invested assets?

Yes [] No [X]

29.06 For those firms or individuals listed in the table for 29.05 with an affiliation code of “A” (affiliated) or “U” (unaffiliated), provide the information for the table below.

| 1 Central Registration Depository Number | 2 Name of Firm or Individual | 3 Legal Entity Identifier (LEI) | 4 Registered With | 5 Investment Management Agreement (IMA) Filed |
|--|--|---------------------------------------|----------------------|---|
| 109684..... | Sun Life Capital Management (U.S.) LLC..... | ..... | SEC..... | DS..... |

30.1 Does the reporting entity have any diversified mutual funds reported in Schedule D - Part 2 (diversified according to the Securities and Exchange Commission (SEC) in the Investment Company Act of 1940 [Section 5 (b) (1)])?

Yes [] No [X]

30.2 If yes, complete the following schedule:

| 1 CUSIP # | 2 Name of Mutual Fund | 3 Book/Adjusted Carrying Value |
|---------------|--------------------------|-----------------------------------|
| 30.2001 | | |
| 30.2002 | | |
| 30.2999 TOTAL | | 0 |

30.3 For each mutual fund listed in the table above, complete the following schedule:

| 1 Name of Mutual Fund (from above table) | 2 Name of Significant Holding of the Mutual Fund | 3 Amount of Mutual Fund's Book/Adjusted Carrying Value Attributable to the Holding | 4 Date of Valuation |
|--|--|---|------------------------|
| | | | |
| | | | |
| | | | |

31. Provide the following information for all short-term and long-term bonds and all preferred stocks. Do not substitute amortized value or statement value for fair value.

| 1 | 2 | 3 |
|-------------------------------|------------|--|
| Statement (Admitted) Value | Fair Value | Excess of Statement over Fair Value (-), or Fair Value over Statement (+) |
| 31.1 Bonds..... | 219,667 |210,440.....(9,227) |
| 31.2 Preferred Stocks..... | 0 |0..... |
| 31.3 Totals..... | 219,667 |210,440.....(9,227) |

31.4 Describe the sources or methods utilized in determining the fair values:

See Notes to Financial Statements, Note 20.....

32.1 Was the rate used to calculate fair value determined by a broker or custodian for any of the securities in Schedule D?

Yes [] No [X]

32.2 If the answer to 32.1 is yes, does the reporting entity have a copy of the broker’s or custodian’s pricing policy (hard copy or electronic copy) for all brokers or custodians used as a pricing source?

Yes [] No []

32.3 If the answer to 32.2 is no, describe the reporting entity’s process for determining a reliable pricing source for purposes of disclosure of fair value for Schedule D:

33.1 Have all the filing requirements of the *Purposes and Procedures Manual of the NAIC Investment Analysis Office* been followed?

Yes [X] No []

33.2 If no, list exceptions:

34. By self-designating 5GI securities, the reporting entity is certifying the following elements of each self-designated 5GI security:

a. Documentation necessary to permit a full credit analysis of the security does not exist or an NAIC CRP credit rating for an FE or PL security is not available.

b. Issuer or obligor is current on all contracted interest and principal payments.

c. The insurer has an actual expectation of ultimate payment of all contracted interest and principal.

Has the reporting entity self-designated 5GI securities?

Yes [] No [X]

35. By self-designating PLGI securities, the reporting entity is certifying the following elements of each self-designated PLGI security:

a. The security was purchased prior to January 1, 2018.

b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.

c. The NAIC Designation was derived from the credit rating assigned by an NAIC CRP in its legal capacity as an NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance

Yes [] No [X]

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regulators.

d. The reporting entity is not permitted to share this credit rating of the PL security with the SVO.
 Has the reporting entity self-designated PLGI securities?

36. By assigning FE to a Schedule BA non-registered private fund, the reporting entity is certifying the following elements of each self-designated FE fund:

- a. The shares were purchased prior to January 1, 2019.
- b. The reporting entity is holding capital commensurate with the NAIC Designation reported for the security.
- c. The security had a public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO prior to January 1, 2019.
- d. The fund only or predominantly holds bonds in its portfolio.
- e. The current reported NAIC Designation was derived from the public credit rating(s) with annual surveillance assigned by an NAIC CRP in its legal capacity as an NRSRO.
- f. The public credit rating(s) with annual surveillance assigned by an NAIC CRP has not lapsed.

Has the reporting entity assigned FE to Schedule BA non-registered private funds that complied with the above criteria?

Yes [] No [X]

37. By rolling/renewing short-term or cash equivalent investments with continued reporting on Schedule DA, Part 1 or Schedule E Part 2 (identified through a code (%) in those investment schedules), the reporting entity is certifying to the following:

- a. The investment is a liquid asset that can be terminated by the reporting entity on the current maturity date.
- b. If the investment is with a nonrelated party or nonaffiliated then it reflects an arms-length transaction with renewal completed at the discretion of all involved parties.
- c. If the investment is with a related party or affiliate, then the reporting entity has completed robust re-underwriting of the transaction for which documentation is available for regulator review.
- d. Short-term and cash equivalent investments that have been renewed/rolled from the prior period that do not meet the criteria in 37.a -37.c are reported as long-term investments.

Has the reporting entity rolled/renewed short-term or cash equivalent investments in accordance with these criteria?

Yes [] No [] NA [X]

38.1 Does the reporting entity directly hold cryptocurrencies?

Yes [] No [X]

38.2 If the response to 38.1 is yes, on what schedule are they reported?

Yes [] No [X]

39.1 Does the reporting entity directly or indirectly accept cryptocurrencies as payments for premiums on policies?

Yes [] No [X]

39.2 If the response to 39.1 is yes, are the cryptocurrencies held directly or are they immediately converted to U.S. dollars?

39.21 Held directly

Yes [] No []

39.22 Immediately converted to U.S. dollars

Yes [] No []

39.3 If the response to 38.1 or 39.1 is yes, list all cryptocurrencies accepted for payments of premiums or that are held directly.

| 1 Name of Cryptocurrency | 2 Immediately Converted to USD, Directly Held, or Both | 3 Accepted for Payment of Premiums |
|-----------------------------|--|--|
| | | |

OTHER

40.1 Amount of payments to trade associations, service organizations and statistical or rating bureaus, if any? \$ 529

40.2 List the name of the organization and the amount paid if any such payment represented 25% or more of the total payments to trade associations, service organizations, and statistical or rating bureaus during the period covered by this statement.

| 1 Name | 2 Amount Paid |
|-------------------------------|------------------|
| KENTUCKY INTERACTIVE LLC..... | \$.....329 |
| STATE OF OHIO..... | \$.....200 |

41.1 Amount of payments for legal expenses, if any? \$ 236

41.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payments for legal expenses during the period covered by this statement.

| 1 Name | 2 Amount Paid |
|---------------------|------------------|
| WOLTERS KLUWER..... | \$.....236 |

42.1 Amount of payments for expenditures in connection with matters before legislative bodies, officers, or departments of government, if any? \$ 0

42.2 List the name of the firm and the amount paid if any such payment represented 25% or more of the total payment expenditures in connection with matters before legislative bodies, officers, or departments of government during the period covered by this statement.

| 1 Name | 2 Amount Paid |
|-----------|------------------|
| NONE..... | \$..... |
| | \$..... |
| | \$..... |

Footnote 40, 41 & 42 - Payments made directly by the Company differ from expense amounts which include allocations

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GENERAL INTERROGATORIES

PART 2 - HEALTH INTERROGATORIES

| | | |
|------|--|------------------|
| 1.1 | Does the reporting entity have any direct Medicare Supplement Insurance in force? | Yes [] No [X] |
| 1.2 | If yes, indicate premium earned on U.S. business only. | \$ 0 |
| 1.3 | What portion of Item (1.2) is not reported on the Medicare Supplement Insurance Experience Exhibit? | \$ |
| 1.31 | Reason for excluding | |
| 1.4 | Indicate amount of earned premium attributable to Canadian and/or Other Alien not included in Item (1.2) above | \$ |
| 1.5 | Indicate total incurred claims on all Medicare Supplement insurance. | \$ 0 |
| 1.6 | Individual policies: | |
| | Most current three years: | |
| 1.61 | Total premium earned | \$ 0 |
| 1.62 | Total incurred claims | \$ 0 |
| 1.63 | Number of covered lives | 0 |
| | All years prior to most current three years: | |
| 1.64 | Total premium earned | \$ 0 |
| 1.65 | Total incurred claims | \$ 0 |
| 1.66 | Number of covered lives | 0 |
| 1.7 | Group policies: | |
| | Most current three years: | |
| 1.71 | Total premium earned | \$ 0 |
| 1.72 | Total incurred claims | \$ 0 |
| 1.73 | Number of covered lives | 0 |
| | All years prior to most current three years: | |
| 1.74 | Total premium earned | \$ 0 |
| 1.75 | Total incurred claims | \$ 0 |
| 1.76 | Number of covered lives | 0 |

2. Health Test:

| | | 1 Current Year | 2 Prior Year |
|-----|-------------------------|-------------------|------------------|
| 2.1 | Premium Numerator | \$ 165,320 | \$ 210,064 |
| 2.2 | Premium Denominator | \$ 165,320 | \$ 210,064 |
| 2.3 | Premium Ratio (2.1/2.2) | 1.000 | 1.000 |
| 2.4 | Reserve Numerator | \$ 9,909 | \$ 12,758 |
| 2.5 | Reserve Denominator | \$ 9,909 | \$ 12,758 |
| 2.6 | Reserve Ratio (2.4/2.5) | 1.000 | 1.000 |

| | | |
|-----|---|------------------|
| 3.1 | Has the reporting entity received any endowment or gift from contracting hospitals, physicians, dentists, or others that is agreed will be returned when, as and if the earnings of the reporting entity permits? | Yes [] No [X] |
| 3.2 | If yes, give particulars: | |

| | | |
|-----|---|------------------|
| 4.1 | Have copies of all agreements stating the period and nature of hospitals', physicians', and dentists' care offered to subscribers and dependents been filed with the appropriate regulatory agency? | Yes [X] No [] |
| 4.2 | If not previously filed, furnish herewith a copy(ies) of such agreement(s). Do these agreements include additional benefits offered? | Yes [] No [X] |

| | | |
|-----|---|------------------|
| 5.1 | Does the reporting entity have stop-loss reinsurance? | Yes [] No [X] |
| 5.2 | If no, explain: | |

| | | |
|-----|--|----------------|
| 5.2 | The Company operates as prepaid dental and does not retain claim risk. | |
| 5.3 | Maximum retained risk (see instructions) | |
| | 5.31 Comprehensive Medical | \$ |
| | 5.32 Medical Only | \$ |
| | 5.33 Medicare Supplement | \$ |
| | 5.34 Dental and Vision | \$ 2,000 |
| | 5.35 Other Limited Benefit Plan | \$ |
| | 5.36 Other | \$ |

| | | |
|----|--|--|
| 6. | Describe arrangement which the reporting entity may have to protect subscribers and their dependents against the risk of insolvency including hold harmless provisions, conversion privileges with other carriers, agreements with providers to continue rendering services, and any other agreements: | |
|----|--|--|

| | | |
|-----|---|------------------|
| 7.1 | Does the reporting entity set up its claim liability for provider services on a service date basis? | Yes [] No [X] |
| 7.2 | If no, give details | |

Not applicable as the Company operates as prepaid dental.

| | | |
|----|--|-----------|
| 8. | Provide the following information regarding participating providers: | |
| | 8.1 Number of providers at start of reporting year | 393 |
| | 8.2 Number of providers at end of reporting year | ..... |

| | | |
|-----|---|------------------|
| 9.1 | Does the reporting entity have business subject to premium rate guarantees? | Yes [X] No [] |
| 9.2 | If yes, direct premium earned: | |

| | | |
|------|--|--------------|
| 9.21 | Business with rate guarantees between 15-36 months | 23,862 |
| 9.22 | Business with rate guarantees over 36 months | ..... |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

GENERAL INTERROGATORIES

PART 2 - HEALTH INTERROGATORIES

10.1 Does the reporting entity have Incentive Pool, Withhold or Bonus Arrangements in its provider contracts? Yes [] No [X]

10.2 If yes:

| | |
|---|---------|
| 10.21 Maximum amount payable bonuses | \$..... |
| 10.22 Amount actually paid for year bonuses | \$..... |
| 10.23 Maximum amount payable withholds | \$..... |
| 10.24 Amount actually paid for year withholds | \$..... |

11.1 Is the reporting entity organized as:

| | |
|---|------------------|
| 11.12 A Medical Group/Staff Model, | Yes [] No [X] |
| 11.13 An Individual Practice Association (IPA), or, | Yes [] No [X] |
| 11.14 A Mixed Model (combination of above) ? | Yes [] No [X] |

11.2 Is the reporting entity subject to Statutory Minimum Capital and Surplus Requirements?

11.3 If yes, show the name of the state requiring such minimum capital and surplus.

11.4 If yes, show the amount required.

11.5 Is this amount included as part of a contingency reserve in stockholder's equity?

11.6 If the amount is calculated, show the calculation

12. List service areas in which reporting entity is licensed to operate:

| 1 Name of Service Area | |
|---------------------------|--|
| State of Ohio..... | |
| State of Kentucky..... | |

13.1 Do you act as a custodian for health savings accounts?

Yes [] No [X]

13.2 If yes, please provide the amount of custodial funds held as of the reporting date.

\$.....

13.3 Do you act as an administrator for health savings accounts?

Yes [] No [X]

13.4 If yes, please provide the balance of the funds administered as of the reporting date.

\$.....

14.1 Are any of the captive affiliates reported on Schedule S, Part 3 as authorized reinsurers?

Yes [] No [X] N/A []

14.2 If the answer to 14.1 is yes, please provide the following:

| 1 Company Name | 2 NAIC Company Code | 3 Domiciliary Jurisdiction | 4 Reserve Credit | Assets Supporting Reserve Credit | | |
|-------------------|------------------------------|----------------------------------|---------------------|----------------------------------|--------------------------|------------|
| | | | | 5 Letters of Credit | 6 Trust Agreements | 7 Other |
| | | | | | | |

15. Provide the following for individual ordinary life insurance* policies (U.S. business only) for the current year (prior to reinsurance assumed or ceded).

| | |
|------------------------------|---------|
| 15.1 Direct Premium Written | \$..... |
| 15.2 Total Incurred Claims | \$..... |
| 15.3 Number of Covered Lives | ..... |

| *Ordinary Life Insurance Includes | | | | | | |
|---|--|--|--|--|--|--|
| Term (whether full underwriting, limited underwriting, jet issue, "short form app") | | | | | | |
| Whole Life (whether full underwriting, limited underwriting, jet issue, "short form app") | | | | | | |
| Variable Life (with or without secondary guarantee) | | | | | | |
| Universal Life (with or without secondary guarantee) | | | | | | |
| Variable Universal Life (with or without secondary guarantee) | | | | | | |

16. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states?

Yes [X] No []

16.1 If no, does the reporting entity assume reinsurance business that covers risks residing in at least one state other than the state of domicile of the reporting entity?

Yes [] No []

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

FIVE - YEAR HISTORICAL DATA

| | 1 2023 | 2 2022 | 3 2021 | 4 2020 | 5 2019 |
|--|-----------|-----------|-----------|-----------|-----------|
| Balance Sheet (Pages 2 and 3) | | | | | |
| 1. Total admitted assets (Page 2, Line 28) | 842,668 | 855,112 | 856,207 | 851,896 | 864,096 |
| 2. Total liabilities (Page 3, Line 24) | 64,676 | 65,948 | 69,599 | 68,265 | 77,276 |
| 3. Statutory minimum capital and surplus requirement | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 4. Total capital and surplus (Page 3, Line 33) | 777,992 | 789,164 | 786,608 | 783,631 | 786,820 |
| Income Statement (Page 4) | | | | | |
| 5. Total revenues (Line 8) | 167,250 | 211,112 | 274,932 | 306,227 | 381,862 |
| 6. Total medical and hospital expenses (Line 18) | 56,407 | 75,128 | 100,851 | 136,721 | 165,477 |
| 7. Claims adjustment expenses (Line 20) | 1,390 | 1,548 | 2,234 | 2,534 | 3,371 |
| 8. Total administrative expenses (Line 21) | 144,245 | 145,133 | 166,192 | 181,017 | 188,718 |
| 9. Net underwriting gain (loss) (Line 24) | (34,792) | (7,897) | 2,855 | (14,045) | 24,296 |
| 10. Net investment gain (loss) (Line 27) | 22,144 | 3,772 | 3,650 | 7,184 | 12,075 |
| 11. Total other income (Lines 28 plus 29) | 0 | 0 | 0 | 0 | 0 |
| 12. Net income or (loss) (Line 32) | (12,648) | (4,125) | 6,505 | (6,861) | 36,371 |
| Cash Flow (Page 6) | | | | | |
| 13. Net cash from operations (Line 11) | (16,753) | (6,020) | 5,565 | (11,454) | 12,438 |
| Risk-Based Capital Analysis | | | | | |
| 14. Total adjusted capital | 777,992 | 789,164 | 786,608 | 783,631 | 786,820 |
| 15. Authorized control level risk-based capital | 6,992 | 7,162 | 8,127 | 9,443 | 11,506 |
| Enrollment (Exhibit 1) | | | | | |
| 16. Total members at end of period (Column 5, Line 7) | 1,328 | 1,849 | 2,302 | 2,624 | 3,166 |
| 17. Total members months (Column 6, Line 7) | 19,104 | 24,142 | 29,379 | 33,501 | 41,748 |
| Operating Percentage (Page 4) | | | | | |
| (Item divided by Page 4, sum of Lines 2, 3, and 5) x 100.0 | | | | | |
| 18. Premiums earned plus risk revenue (Line 2 plus Lines 3 and 5) | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| 19. Total hospital and medical plus other non-health (Lines 18 plus Line 19) | 33.7 | 35.6 | 36.7 | 44.6 | 43.3 |
| 20. Cost containment expenses | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 21. Other claims adjustment expenses | 0.8 | 0.7 | 0.8 | 0.8 | 0.9 |
| 22. Total underwriting deductions (Line 23) | 120.8 | 103.7 | 99.0 | 104.6 | 93.6 |
| 23. Total underwriting gain (loss) (Line 24) | (20.8) | (3.7) | -1.0 | (4.6) | 6.4 |
| Unpaid Claims Analysis | | | | | |
| (U&I Exhibit, Part 2B) | | | | | |
| 24. Total claims incurred for prior years (Line 17, Col. 5) | 795 | 98 | 811 | 2,186 | 1,289 |
| 25. Estimated liability of unpaid claims – [prior year (Line 17, Col. 6)] | 5,432 | 6,899 | 7,478 | 8,712 | 11,474 |
| Investments in Parent, Subsidiaries and Affiliates | | | | | |
| 26. Affiliated bonds (Sch. D Summary, Line 12, Col. 1) | 0 | 0 | 0 | 0 | 0 |
| 27. Affiliated preferred stocks (Sch. D Summary, Line 18, Col. 1) | 0 | 0 | 0 | 0 | 0 |
| 28. Affiliated common stocks (Sch. D Summary, Line 24, Col. 1) | 0 | 0 | 0 | 0 | 0 |
| 29. Affiliated short-term investments (subtotal included in Sch. DA Verification, Col. 5, Line 10) | 0 | 0 | 0 | 0 | 0 |
| 30. Affiliated mortgage loans on real estate | 0 | 0 | 0 | 0 | 0 |
| 31. All other affiliated | 0 | 0 | 0 | 0 | 0 |
| 32. Total of above Lines 26 to 31 | 0 | 0 | 0 | 0 | 0 |
| 33. Total investment in parent included in Lines 26 to 31 above | 0 | 0 | 0 | 0 | 0 |

NOTE: If a party to a merger, have the two most recent years of this exhibit been restated due to a merger in compliance with the disclosure requirements of SSAP No. 3 - *Accounting Changes and Correction of Errors*? Yes No

If no, please explain

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE T - PREMIUMS AND OTHER CONSIDERATIONS

Allocated by States and Territories

| State, Etc. | 1 Active Status (a) | Direct Business Only | | | | | | | | | 10 Deposit-Type Contracts |
|---|------------------------|---------------------------------|---------------------------|-------------------------|---------------------|--|---|---------------------------------|--------------------------------|---|------------------------------|
| | | 2 Accident & Health Premiums | 3 Medicare Title XVIII | 4 Medicaid Title XIX | 5 CHIP Title XXI | 6 Federal Employees Health Benefits Plan Premiums | 7 Life & Annuity Premiums & Other Considerations | 8 Property/Casualty Premiums | 9 Total Columns 2 Through 8 | | |
| 1. Alabama | AL | N | | | | | | | 0 | 0 | |
| 2. Alaska | AK | N | | | | | | | 0 | 0 | |
| 3. Arizona | AZ | N | | | | | | | 0 | 0 | |
| 4. Arkansas | AR | N | | | | | | | 0 | 0 | |
| 5. California | CA | N | | | | | | | 0 | 0 | |
| 6. Colorado | CO | N | | | | | | | 0 | 0 | |
| 7. Connecticut | CT | N | | | | | | | 0 | 0 | |
| 8. Delaware | DE | N | | | | | | | 0 | 0 | |
| 9. District of Columbia | DC | N | | | | | | | 0 | 0 | |
| 10. Florida | FL | N | | | | | | | 0 | 0 | |
| 11. Georgia | GA | N | | | | | | | 0 | 0 | |
| 12. Hawaii | HI | N | | | | | | | 0 | 0 | |
| 13. Idaho | ID | N | | | | | | | 0 | 0 | |
| 14. Illinois | IL | N | | | | | | | 0 | 0 | |
| 15. Indiana | IN | N | | | | | | | 0 | 0 | |
| 16. Iowa | IA | N | | | | | | | 0 | 0 | |
| 17. Kansas | KS | N | | | | | | | 0 | 0 | |
| 18. Kentucky | KY | L | | | | | | | 0 | 0 | |
| 19. Louisiana | LA | N | | | | | | | 0 | 0 | |
| 20. Maine | ME | N | | | | | | | 0 | 0 | |
| 21. Maryland | MD | N | | | | | | | 0 | 0 | |
| 22. Massachusetts | MA | N | | | | | | | 0 | 0 | |
| 23. Michigan | MI | N | | | | | | | 0 | 0 | |
| 24. Minnesota | MN | N | | | | | | | 0 | 0 | |
| 25. Mississippi | MS | N | | | | | | | 0 | 0 | |
| 26. Missouri | MO | N | | | | | | | 0 | 0 | |
| 27. Montana | MT | N | | | | | | | 0 | 0 | |
| 28. Nebraska | NE | N | | | | | | | 0 | 0 | |
| 29. Nevada | NV | N | | | | | | | 0 | 0 | |
| 30. New Hampshire | NH | N | | | | | | | 0 | 0 | |
| 31. New Jersey | NJ | N | | | | | | | 0 | 0 | |
| 32. New Mexico | NM | N | | | | | | | 0 | 0 | |
| 33. New York | NY | N | | | | | | | 0 | 0 | |
| 34. North Carolina | NC | N | | | | | | | 0 | 0 | |
| 35. North Dakota | ND | N | | | | | | | 0 | 0 | |
| 36. Ohio | OH | L | 165,320 | | | | | | 165,320 | 0 | |
| 37. Oklahoma | OK | N | | | | | | | 0 | 0 | |
| 38. Oregon | OR | N | | | | | | | 0 | 0 | |
| 39. Pennsylvania | PA | N | | | | | | | 0 | 0 | |
| 40. Rhode Island | RI | N | | | | | | | 0 | 0 | |
| 41. South Carolina | SC | N | | | | | | | 0 | 0 | |
| 42. South Dakota | SD | N | | | | | | | 0 | 0 | |
| 43. Tennessee | TN | N | | | | | | | 0 | 0 | |
| 44. Texas | TX | N | | | | | | | 0 | 0 | |
| 45. Utah | UT | N | | | | | | | 0 | 0 | |
| 46. Vermont | VT | N | | | | | | | 0 | 0 | |
| 47. Virginia | VA | N | | | | | | | 0 | 0 | |
| 48. Washington | WA | N | | | | | | | 0 | 0 | |
| 49. West Virginia | WV | N | | | | | | | 0 | 0 | |
| 50. Wisconsin | WI | N | | | | | | | 0 | 0 | |
| 51. Wyoming | WY | N | | | | | | | 0 | 0 | |
| 52. American Samoa | AS | N | | | | | | | 0 | 0 | |
| 53. Guam | GU | N | | | | | | | 0 | 0 | |
| 54. Puerto Rico | PR | N | | | | | | | 0 | 0 | |
| 55. U.S. Virgin Islands | VI | N | | | | | | | 0 | 0 | |
| 56. Northern Mariana Islands | MP | N | | | | | | | 0 | 0 | |
| 57. Canada | CAN | N | | | | | | | 0 | 0 | |
| 58. Aggregate other alien | OT | XXX. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 59. Subtotal | | XXX. | 165,320 | 0 | 0 | 0 | 0 | 0 | 165,320 | 0 | |
| 60. Reporting entity contributions for Employee Benefit Plans | | XXX. | | | | | | | 0 | | |
| 61. Total (Direct Business) | | XXX. | 165,320 | 0 | 0 | 0 | 0 | 0 | 165,320 | 0 | |
| DETAILS OF WRITE-INS | | | | | | | | | | | |
| 58001. | | XXX. | | | | | | | | | |
| 58002. | | XXX. | | | | | | | | | |
| 58003. | | XXX. | | | | | | | | | |
| 58998. Summary of remaining write-ins for Line 58 from overflow page. | | XXX. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 58999. Totals (Lines 58001 through 58003 plus 58998) (Line 58 above) | | XXX. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

(a) Active Status Counts

1. L – Licensed or Chartered – Licensed insurance carrier or domiciled RRG 2 4. Q – Qualified – Qualified or accredited reinsurer 0
 2. R – Registered – Non-domiciled RRGs 0 5. N – None of the above – Not allowed to write business in the state 55
 3. E – Eligible – Reporting entities eligible or approved to write surplus lines in the state 0

(b) **Explanation of basis of allocation by states, premiums by states, etc.**

Premiums are assigned to the state based on the situs of contract.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 98-0226074 | Sun Life Financial Inc. – Foreign Operations | | | |
| | 6324983 Canada Inc. | 100% | Non-Insurer | |
| | SLC Management Canadian Long Duration Overlay Fund | 31.651% | Non-Insurer | |
| | Sun Life Investment Holdings (UK Funds) Inc. | 100% | Non-Insurer | |
| | Sun Life LRCN Trust | 100% | Non-Insurer | |
| | Sun Life Global Investments Inc. – United States Operations | 100% | Non-Insurer | |
| | Sun Life 2007-1 Financing Corp. | 100% | Non-Insurer | |
| | Sun Life (Bermuda) Finance No. 1 Ltd. | 100% | Non-Insurer | |
| | Sun Life (Hungary) Finance No. 1 Kft | 100% | Non-Insurer | |
| | Sun Life (Ireland) Finance No. 1 Limited | 100% | Non-Insurer | |
| | Sun Life (Luxembourg) Finance No. 1 SARL | 100% | Non-Insurer | |
| 04-3401283 | Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc. | 15% | Non-Insurer | 1 |
| 04-3401283 | Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc. | 70% | Non-Insurer | 1 |
| 87-3420237 | BentallGreenOak US Lending A LP | 21.95% | Non-Insurer | |
| 87-3482375 | BentallGreenOak US Lending REIT LLC | 97.62% | Non-Insurer | |
| 87-3284912 | BGO US Lending Holdco A LLC | 67.34% | Non-Insurer | |
| 87-3141011 | BGO US Lending Originator LLC | 100% | Non-Insurer | |
| | BGO US Lending HRI Loan Pledgor LLC | 100% | Non-Insurer | |
| | BGO US Lending HRI Loan Seller LLC | 100% | Non-Insurer | |
| 92-2735171 | BGO US Lending Pledgor II LLC | 100% | Non-Insurer | |
| 92-2735498 | BGO US Lending Seller II LLC | 100% | Non-Insurer | |
| 92-2716523 | BGO US Lending Pledgor III LLC | 100% | Non-Insurer | |
| 92-2716702 | BGO US Lending Seller III LLC | 100% | Non-Insurer | |
| 87-3284912 | BGO US Lending Seller I LLC | 100% | Non-Insurer | |
| 20-4056199 | DentaQuest Group, Inc. | 100% | Non-Insurer | |
| 20-0390099 | DentaQuest, LLC | 100% | Non-Insurer | |
| 20-1391244 | DCP Holding Company | 100% | Non-Insurer | |
| 61-1301274 | Adenta, Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|------------------------|--|--------------------|-----------------------|------|
| 31-1185262 96265 OH | Dental Care Plus, Inc. | 100% | Insurer | |
| 20-1455615 | Insurance Associates Plus, Inc. | 100% | Non-Insurer | |
| 27-1693969 | The Ohio Retiree Dental Benefits Association LLC | 100% | Non-Insurer | |
| 32-0487994 | DentaQuest Care Group Management, LLC | 100% | Non-Insurer | |
| 92-3643599 | AD Management of OK, LLC | 100% | Non-Insurer | |
| 92-1262785 | AD Management of TX, LLC | 100% | Non-Insurer | |
| 20-8939962 | Advantage Community Holding Company, LLC | 100% | Non-Insurer | |
| 93-1195386 | Advantage Dental Services, LLC | 100% | Non-Insurer | |
| 57-1140840 | Advantage Leveraged Lenders, Inc. | 100% | Non-Insurer | |
| 26-3981367 | Advantage Support Services, LLC | 100% | Non-Insurer | |
| 26-3981408 | Advantage Consulting Services, LLC | 100% | Non-Insurer | |
| | Advantage Harbor QALICB, LLC | 100% | Non-Insurer | |
| | Advantage La Pine QALICB, LLC | 100% | Non-Insurer | |
| | Advantage QALICB-1, LLC | 100% | Non-Insurer | |
| 27-0357326 | DQCGM of Oregon, LLC | 100% | Non-Insurer | |
| 87-2778161 | DQCGM of Alabama, LLC | 100% | Non-Insurer | |
| 87-3142270 | DQCGM of Florida, LLC | 100% | Non-Insurer | |
| 84-1851756 | DQCGM of Massachusetts, LLC | 100% | Non-Insurer | |
| 84-3407897 | DQCGM of Washington, LLC | 100% | Non-Insurer | |
| 45-4129709 | Oregon Community Dental Care | 100% | Non-Insurer | 2 |
| 81-0616910 | DentaQuest IPA of New York, LLC | 100% | Non-Insurer | |
| 11-3692025 | DentaQuest of Arizona, LLC | 100% | Non-Insurer | |
| 65-0743731 | DentaQuest of Florida, Inc. | 100% | Non-Insurer | |
| 14-1885493 | DentaQuest of Georgia, LLC | 100% | Non-Insurer | |
| 42-1529687 | DentaQuest of Illinois, LLC | 100% | Non-Insurer | |
| 61-1871504 | DentaQuest of Iowa, LLC | 100% | Non-Insurer | |
| 14-1885490 | DentaQuest of Kentucky, LLC | 100% | Non-Insurer | |
| 81-0567214 | DentaQuest of Maryland, LLC | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|------------------------|--|--------------------|-----------------------|------|
| 56-2356445 | DentaQuest of Minnesota, LLC | 100% | Non-Insurer | |
| 56-2356433 16647 NJ | DentaQuest of New Jersey, LLC | 100% | Insurer | |
| 14-1885481 | DentaQuest of New Mexico, LLC | 100% | Non-Insurer | |
| 14-1885500 | DentaQuest of New York, LLC | 100% | Non-Insurer | |
| 35-2177954 | DentaQuest of Tennessee, LLC | 100% | Non-Insurer | |
| 20-2970185 12307 TX | DentaQuest USA Insurance Company, Inc. | 100% | Insurer | |
| 59-0397210 67636 TX | DentaQuest National Insurance Company, Inc. | 100% | Insurer | |
| 33-0672992 | Pacific Dental Network, Inc. | 100% | Non-Insurer | |
| 93-0954061 | California Dental Network, Inc. | 100% | Non-Insurer | |
| 20-8998687 | SL Finance 2007-1, Inc. | 100% | Non-Insurer | |
| | SL Investment 2007-1 ULC | 100% | Non-Insurer | |
| 84-4711925 | Sun Life (U.S.) HoldCo 2020, Inc. | 100% | Non-Insurer | |
| 27-4341553 | AAM Holdings Inc. | 51% | Non-Insurer | |
| 20-0532180 | Advisors Asset Management, Inc. | 100% | Non-Insurer | |
| 84-1239309 | Sterling Resources, Inc. | 100% | Non-Insurer | |
| 20-3457105 | Base Camp Road, LLC | 100% | Non-Insurer | |
| 74-3114760 | IH 10/FIS Building, LP | 99% | Non-Insurer | |
| | RLG/FIS Management, L.L.C. | 100% | Non-Insurer | |
| 74-3114760 | IH 10/FIS Building, LP | 1% | Non-Insurer | |
| | Atlas Senior Loan Fund XVI, Ltd. | 100% | Non-Insurer | |
| | Atlas Senior Loan Fund XVII, Ltd. | 51.2% | Non-Insurer | |
| | Atlas Senior Loan Fund XVIII, Ltd. | 76.01% | Non-Insurer | |
| | Atlas Senior Loan Fund XX, Ltd. | 100% | Non-Insurer | |
| | Atlas Senior Loan Fund XXI, Ltd. | 89.09% | Non-Insurer | |
| | Atlas Static Senior Loan Fund I, Ltd. | 100% | Non-Insurer | |
| 87-3734237 | BGO Prime Industrial Development Parallel-F Partnership LP | 21.503% | Non-Insurer | |
| 84-3793856 | Core Plus Separate Account LP | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|-------------------------------------|--------------------|-----------------------|------|
| 84-3805305 | Core Plus Separate Account LF LP | 100% | Non-Insurer | |
| | Core Plus Separate Account Reit LLC | 100% | Non-Insurer | |
| | BGO Grand Adams Member LLC | 100% | Non-Insurer | |
| | BGO Plaza 600 Member LLC | 100% | Non-Insurer | |
| 84-3749558 | BGO Plaza 600 JV LLC | 90% | Non-Insurer | |
| | SVF Operating LLC | 100% | Non-Insurer | |
| | SVF The View Pacific LLC | 100% | Non-Insurer | |
| | The View Pacific LLC | 80% | Non-Insurer | |
| | The View Pacific Owner LLC | 100% | Non-Insurer | |
| 86-2034290 | Crescent Capital Group GP LLC | 51% | Non-Insurer | |
| 27-2698206 | Crescent Capital Group LP | 51% | Non-Insurer | |
| 82-4548868 | Atlas CLO Funding I LLC | 100% | Non-Insurer | 3 |
| 82-4627401 | Atlas CLO Funding II LLC | 100% | Non-Insurer | 3 |
| 85-1874898 | Captrust II Services, LLC | 100% | Non-Insurer | 3 |
| 35-2526928 | CCAP Administration LLC | 100% | Non-Insurer | |
| 47-3517782 | CDL (TX) Services, LLC | 100% | Non-Insurer | 3 |
| 81-5385968 | CDL Fund II GP, LLC | 100% | Non-Insurer | 3 |
| 98-1357876 | CDL II GP Limited | 100% | Non-Insurer | 3 |
| 81-5459731 | CDL Fund II SLP, LLC | 100% | Non-Insurer | 3 |
| 85-3063228 | CDL Fund III GP LLC | 100% | Non-Insurer | |
| 98-1558976 | CDL III GP Limited | 100% | Non-Insurer | |
| 86-3576917 | CDL Fund III SLP LLC | 100% | Non-Insurer | |
| 35-2604554 | CDL Unlevered Fund II SLP, LLC | 100% | Non-Insurer | 3 |
| 36-4910693 | CESL II Special Partner LP Inc. | 100% | Non-Insurer | 3 |
| 98-1682831 | CESL-A Coinvest GP S.a.r.l. | 100% | Non-Insurer | |
| 83-1247840 | CPCP General Partner LLC | 100% | Non-Insurer | 3 |
| 98-1477744 | CPCP General Partner Limited | 100% | Non-Insurer | 3 |
| 83-2139562 | CPCP SLP LLC | 100% | Non-Insurer | 3 |
| 61-1708588 | Crescent (TX) Direct Lending, LLC | 67% | Non-Insurer | 3 |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 83-1960406 | Crescent Agency Services LLC | 100% | Non-Insurer | |
| 30-0856933 | Crescent Cap Advisors, LLC | 89% | Non-Insurer | |
| 92-2521407 | Crescent Cap NT Advisors, LLC | 100% | Non-Insurer | |
| 61-1683869 | Crescent Capital Group High Income B LLC | 100% | Non-Insurer | 3 |
| 61-1672438 | Crescent Capital Group High Income LLC | 100% | Non-Insurer | 3 |
| 84-4403566 | Crescent CCAP 10B5-1 Associates LLC | 100% | Non-Insurer | |
| 82-4141193 | Crescent CLO Funding GP, LLC | 100% | Non-Insurer | 3 |
| 82-4176595 | Crescent CLO Funding, L.P. | 100% | Non-Insurer | 3 |
| | Crescent CLO Funding II GP LLC | 100% | Non-Insurer | |
| | Crescent CLO Equity Funding II, LP | 100% | Non-Insurer | |
| | Crescent CLO Management LP | 100% | Non-Insurer | |
| 98-1030093 | Crescent Credit Europe Group Ltd | 100% | Non-Insurer | |
| 98-1030085 | Crescent Credit Europe LLP | 100% | Non-Insurer | |
| | Crescent Credit Malta LTD | 100% | Non-Insurer | |
| 85-4377705 | Crescent Credit Opportunities, LLC | 100% | Non-Insurer | 3 |
| 98-1536487 | Crescent Credit Opportunities GP, S.a.r.l. | 100% | Non-Insurer | 3 |
| 87-1058071 | Crescent Credit Solutions VIII, LLC | 100% | Non-Insurer | |
| 98-1564309 | Crescent Credit Solutions VIII GP, S.a.r.l | 100% | Non-Insurer | |
| 88-1082321 | Crescent Credit Solutions VIII Note Issuer, LLC | 100% | Non-Insurer | |
| 87-4645617 | Crescent K GP, LLC | 100% | Non-Insurer | |
| 88-0556706 | Crescent CRPTF Multi-Strat, LLC | 100% | Non-Insurer | |
| 88-0583032 | Crescent CRPTF Private Credit, LLC | 100% | Non-Insurer | |
| 37-1719025 | Crescent Direct Lending Levered, LLC | 100% | Non-Insurer | 3 |
| 38-3933857 | Crescent Direct Lending Management, LLC | 100% | Non-Insurer | 3 |
| 47-1591692 | CDL Services, LLC | 100% | Non-Insurer | 3 |
| 35-2471734 | Crescent Direct Lending SBIC, LLC | 51% | Non-Insurer | 3 |
| 37-1756582 | Crescent Direct Lending SLP, LLC | 82% | Non-Insurer | 3 |
| 87-1405505 | Crescent Direct Lending SMA Management LLC | 100% | Non-Insurer | |
| 30-0770800 | Crescent Direct Lending, LLC | 100% | Non-Insurer | 3 |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 82-4168954 | Crescent European Specialty Lending II LLC | 100% | Non-Insurer | 3 |
| 98-1421071 | Crescent European Specialty Loan II S.à r.l. | 100% | Non-Insurer | 3 |
| 88-2460041 | Crescent European Specialty Lending III LLC | 100% | Non-Insurer | |
| | CESL III Special Partner LP Inc. | 100% | Non-Insurer | |
| 92-3996123 | Crescent European Specialty Lending Fund III (USD Note Feeder) LP | 100% | Non-Insurer | |
| 98-1715009 | Crescent European Specialty Lending III S.a.r.l. | 100% | Non-Insurer | |
| 46-4810825 | Crescent European Specialty Lending LLC | 100% | Non-Insurer | 3 |
| | CCE CAA Special Partner LP Inc. | 100% | Non-Insurer | 3 |
| | CCE MM Special Partner LP Inc. | 100% | Non-Insurer | 3 |
| 98-1174592 | CESL Special Partner LP Inc. | 100% | Non-Insurer | 3 |
| 98-1192548 | Crescent European Specialty Loan S.A.R.L | 100% | Non-Insurer | 3 |
| | Crescent Global CLO Management, LLC | 100% | Non-Insurer | |
| 88-1663341 | Crescent Global CLO Management, LLC, Management Series | 100% | Non-Insurer | |
| 88-1656628 | Crescent Global CLO Management, LLC, Retention Series | 100% | Non-Insurer | |
| 87-1336783 | Crescent ICS GP, LLC | 100% | Non-Insurer | |
| 87-1358933 | Crescent LACERS SMA Partnership GP, LLC | 100% | Non-Insurer | |
| 36-4714877 | Crescent Mezzanine VI, LLC | 100% | Non-Insurer | 3 |
| 83-3844421 | Crescent Mezzanine VII (Chengdong LP), LLC | 100% | Non-Insurer | 3 |
| 37-1835000 | Crescent Mezzanine VII (PA), LLC | 100% | Non-Insurer | 3 |
| 47-3348044 | Crescent Mezzanine VII, LLC | 100% | Non-Insurer | 3 |
| 98-1456184 | Crescent Mezzanine VII (Chengdong GP), Ltd. | 100% | Non-Insurer | 3 |
| 32-0481443 | Crescent Mezzanine VII (Scots) GP-GP, L.P. | 100% | Non-Insurer | 3 |
| 61-1776665 | Crescent Mezzanine VII (Scots) GP, L.P. | 100% | Non-Insurer | 3 |
| 83-2090117 | Crescent Private Credit Partners Management LLC | 100% | Non-Insurer | 3 |
| 90-0952920 | Crescent SBIC Management, LLC | 100% | Non-Insurer | 3 |
| 90-0883982 | Crescent Senior Secured Loan Management LLC | 100% | Non-Insurer | 3 |
| 20-2778298 | Crescent Senior Secured Floating Rate Loan Fund, LLC | 100% | Non-Insurer | 3 |
| 98-1205323 | Crescent Special Situations, Ltd. | 100% | Non-Insurer | 3 |
| 98-1205346 | Crescent Special Situations, L.P. | 100% | Non-Insurer | 3 |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| 87-3229602 | Crescent Syndicated Credit Solutions LLC | 100% | Non-Insurer | |
| 47-5590506 | Crescent/Aegis SMA Partners, LLC | 100% | Non-Insurer | 3 |
| 46-4655436 | Crescent/K Schools SMA Partners, LLC | 100% | Non-Insurer | 3 |
| 35-2548504 | NPS/Crescent SMA Partners II, LLC | 100% | Non-Insurer | 3 |
| 80-0941625 | NPS/Crescent SMA Partners, LLC | 100% | Non-Insurer | 3 |
| 30-0757316 | Sepulveda Distributors, LLC | 100% | Non-Insurer | |
| | InfraRed (UK) Holdco 2020 Ltd. | 100% | Non-Insurer | |
| | InfraRed Partners LLP | 80% | Non-Insurer | |
| | InfraRed Capital Partners (Holdco) Limited | 100% | Non-Insurer | |
| | Agincourt (2) GP LLP | 100% | Non-Insurer | |
| | InfraRed (I) MA GP LLP | 100% | Non-Insurer | |
| | InfraRed (Infrastructure) Capital Partners Limited | 100% | Non-Insurer | |
| | Infrastructure Investments General Partner Limited | 100% | Non-Insurer | |
| | InfraRed Capital Partners (Australia) Pty Limited | 100% | Non-Insurer | |
| | InfraRed Capital Partners (France) SAS | 100% | Non-Insurer | |
| | InfraRed Capital Partners (GP Holdco) Limited | 100% | Non-Insurer | |
| | InfraRed Capital Partners (Spain) Limited | 100% | Non-Insurer | |
| | InfraRed Capital Partners (US) LLC | 100% | Non-Insurer | |
| | InfraRed Capital Partners Limited | 100% | Non-Insurer | |
| | InfraRed Capital Partners México S de RL de CV | 100% | Non-Insurer | |
| | InfraRed CIV (US Renewables) General Partner Limited | 100% | Non-Insurer | |
| | InfraRed CIV (US Renewables) GP LLP | 100% | Non-Insurer | |
| | InfraRed Environmental Infrastructure GP Limited | 100% | Non-Insurer | |
| | InfraRed ETF GPLP Limited | 100% | Non-Insurer | |
| | InfraRed ETF Lux General Partner S.à.r.l. | 100% | Non-Insurer | |
| | InfraRed ETF UGP Limited | 100% | Non-Insurer | |
| | InfraRed European Infrastructure Income 4 General Partner LLP | 100% | Non-Insurer | |
| | InfraRed European Infrastructure Income 4 General Partner S.à.r.l. | 100% | Non-Insurer | |
| | InfraRed Infrastructure (Colombia) GP Limited | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | InfraRed Infrastructure III General Partner Limited | 100% | Non-Insurer | |
| | InfraRed Infrastructure RAM GP Limited | 100% | Non-Insurer | |
| | InfraRed Infrastructure V General Partner LLP | 100% | Non-Insurer | |
| | InfraRed Infrastructure VI General Partner LLP | 100% | Non-Insurer | |
| | InfraRed Infrastructure VI General Partner S.à.r.l. | 100% | Non-Insurer | |
| | InfraRed Infrastructure Yield General Partner Limited | 100% | Non-Insurer | |
| | Faryngton (1) GP LLP | 100% | Non-Insurer | |
| | Faryngton (II) GP LLP | 100% | Non-Insurer | |
| | Paternoster General Partner LLP | 100% | Non-Insurer | |
| | Paternoster Intermediate (GP) Limited | 100% | Non-Insurer | |
| | Paternoster IRAFIII CI GP Limited | 100% | Non-Insurer | |
| | Paternoster IRERE GP Limited | 100% | Non-Insurer | |
| | Paternoster IRIF CI GP Limited | 100% | Non-Insurer | |
| | Paternoster RE CI GP Limited | 100% | Non-Insurer | |
| | Waterloo Place (1) GP LLP | 100% | Non-Insurer | |
| | Waterloo Place (2) GP LLP | 100% | Non-Insurer | |
| | Waterloo Place (3) GP LLP | 100% | Non-Insurer | |
| | Sun Life (UK) Designated Member Ltd. | 100% | Non-Insurer | |
| | Sun Life Financial (Bermuda) Reinsurance Ltd. | 100% | Insurer | |
| 04-3526207 | Sun Life Financial (Japan), Inc. | 100% | Non-Insurer | |
| 04-3579262 | Sun Life Financial (U.S.) Holdings, Inc. | 100% | Non-Insurer | |
| | Sun Life Financial (U.S.) Investments LLC | 100% | Non-Insurer | |
| 26-4183712 | SL Investment US-RE Holdings 2009-1, Inc. | 5% | Non-Insurer | |
| 61-1723752 | Sun Life Institutional Distributors (U.S.) LLC | 100% | Non-Insurer | |
| 68-0635051 | Sun Life Investment Management U.S., Inc. | 100% | Non-Insurer | |
| 20-5270592 | BentallGreenOak (U.S.) GP LLC | 100% | Non-Insurer | |
| | GO Equity GP LLC | 100% | Non-Insurer | |
| | BentallGreenOak Europe Core Plus Logistics GP Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak Europe Core Plus Logistics GP Holdings LP | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| | BentallGreenOak Europe Core Plus Logistics GP S.à r.l. | 100% | Non-Insurer | |
| | BentallGreenOak Europe IV GP, Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak Europe IV GP, LP | 100% | Non-Insurer | |
| | BentallGreenOak Europe (Lux) IV GP S.à r.l. | 100% | Non-Insurer | |
| | BentallGreenOak Europe Secured Lending III Carry, LP | 100% | Non-Insurer | |
| | BentallGreenOak Europe Secured Lending III GP Holdings, LP | 100% | Non-Insurer | |
| | BentallGreenOak Europe Secured Lending III GP S.à r.l. | 100% | Non-Insurer | |
| 81-4942820 | GO Core Plus Employee Feeder GP, LLC | 100% | Non-Insurer | |
| | GO Cross GP Ltd. | 100% | Non-Insurer | |
| 98-1061767 | GO Europe Advisor LP | 100% | Non-Insurer | |
| | GOGC AHL Advisor Ltd. | 50% | Non-Insurer | |
| 98-1162250 | GOGL Manager Ltd. | 50% | Non-Insurer | |
| 98-1322411 | GO Europe Carry II, LP | 100% | Non-Insurer | |
| 98-1326162 | GreenOak UK Secured Lending II GP Ltd. | 100% | Non-Insurer | |
| | GreenOak UK II GP Holdings, LLC | 100% | Non-Insurer | |
| 98-1322664 | GO Europe Carry, LP | 100% | Non-Insurer | |
| 81-1928087 | GO Europe II Carry, LP | 100% | Non-Insurer | |
| 98-1317898 | GreenOak Europe (Lux) GP II, S.à r.l. | 100% | Non-Insurer | |
| | GO Europe Investment Carry GP, Ltd. | 100% | Non-Insurer | |
| 98-1222294 | GO Europe Investment Carry, LP | 100% | Non-Insurer | |
| 98-1272837 | GO Europe Secured Lending GP Holdings, LP | 100% | Non-Insurer | |
| 98-1272874 | GreenOak Europe Secured Lending GP Sarl | 100% | Non-Insurer | |
| 98-1161816 | GO Spain JV I, LP | 100% | Non-Insurer | |
| 98-1155466 | GOGL Funding I, LP | 88.274% | Non-Insurer | |
| 98-1155147 | GOGL GP Ltd. | 75.64% | Non-Insurer | |
| 98-1531654 | GreenOak Europe Core Plus Logistics GP Holdings LP | 100% | Non-Insurer | |
| 98-1676628 | BentallGreenOak US Core Plus GP (Lux) S.à r.l. | 100% | Non-Insurer | |
| | BentallGreenOak US Core Plus Fund (Lux) SCSP | 100% | Non-Insurer | |
| | BentallGreenOak US Core Plus (Lux) Blocker Cayman LP | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | BentallGreenOak US Core Plus (Lux) Blocker Delaware LLC | 100% | Non-Insurer | |
| 98-1507422 | GreenOak Europe Core Plus Logistics GP Sarl | 100% | Non-Insurer | |
| 98-1295732 | GreenOak Europe II GP Ltd. | 100% | Non-Insurer | |
| 98-1295754 | GreenOak Europe II GP, LP | 100% | Non-Insurer | |
| 98-1512107 | GreenOak Europe III GP Ltd. | 100% | Non-Insurer | |
| 98-1512140 | GreenOak Europe III GP, LP | 100% | Non-Insurer | |
| 98-1481275 | GreenOak Europe (Lux) III GP S.à r.l. | 100% | Non-Insurer | |
| 98-1531622 | GreenOak Europe Secured Lending II GP Holdings, LP | 100% | Non-Insurer | |
| 98-1611447 | GreenOak Europe Secured Lending II GP Sarl | 100% | Non-Insurer | |
| 98-1283316 | GreenOak Japan GP Ltd. | 100% | Non-Insurer | |
| 98-1035286 | BentallGreenOak Asia Advisor LP | 100% | Non-Insurer | |
| 98-1405886 | GreenOak India Investment Advisors Private Limited | 0.01% | Non-Insurer | |
| 98-1656665 | BentallGreenOak Asia Core Plus GP, LP | 100% | Non-Insurer | |
| 98-1656702 | BentallGreenOak Asia Core Plus Joint Venture, LP | 1% | Non-Insurer | |
| | BentallGreenOak Asia Core Plus Partnership, LP | 1% | Non-Insurer | |
| | BentallGreenOak Asia GP IV, LP | 100% | Non-Insurer | |
| 98-1201073 | GreenOak Asia GP II, LP | 100% | Non-Insurer | |
| 98-1502736 | GreenOak Asia GP III, LP | 100% | Non-Insurer | |
| | GreenOak Asia III SPV 1 Ltd. | 100% | Non-Insurer | |
| | GreenOak Asia III SPV 2 Ltd. | 100% | Non-Insurer | |
| 98-1322998 | GreenOak Spain GP, LP | 100% | Non-Insurer | |
| 98-1201236 | GreenOak Spain GP, Ltd. | 100% | Non-Insurer | |
| 98-1531650 | GreenOak Tactical Lending GP Holdings, LP | 100% | Non-Insurer | |
| 98-1531650 | GreenOak Tactical Lending GP Sarl | 100% | Non-Insurer | |
| 98-1261607 | GreenOak US (EU Parallel) GP Sarl | 100% | Non-Insurer | |
| 80-0931706 | GreenOak US Blocker II, Inc. | 23.33% | Non-Insurer | |
| 46-2839069 | GreenOak US GP II, LP | 100% | Non-Insurer | |
| 81-1072868 | GreenOak US (EU Parallel) GP II, LLC | 100% | Non-Insurer | |
| 81-2921195 | GreenOak US GP III, LP | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| 27-4518011 | GreenOak US GP, LP | 100% | Non-Insurer | |
| 26-4183712 | SL Investment US-RE Holdings 2009-1, Inc. | 95% | Non-Insurer | |
| 20-5300937 | BentallGreenOak (U.S.) Limited Partnership | 50% | Non-Insurer | |
| | BentallGreenOak Strategic Capital Partners, LLC | 100% | Non-Insurer | |
| | BentallGreenOak US Core Plus GP LLC | 100% | Non-Insurer | |
| | BentallGreenOak US Core Plus SLP LLC | 100% | Non-Insurer | |
| 92-1395141 | BGO 1Sharpe B Member, LLC | 100% | Non-Insurer | |
| 32-0466479 | BGO Corporate Holdings (US) LLC | 100% | Non-Insurer | |
| | BGO US Mortgages Inc. | 100% | Non-Insurer | |
| 37-1948633 | SLCAL, Inc. | 100% | Non-Insurer | |
| 20-1641876 | Rushmore Partners LLC | 100% | Non-Insurer | |
| 30-0872552 | NewTower Trust Company | 100% | Non-Insurer | |
| 81-4733550 | BGO Daily Value Fund GP LLC | 100% | Non-Insurer | |
| | NewTower Management GP LLC | 100% | Non-Insurer | |
| | BDPF Feeder GP, LLC | 100% | Non-Insurer | |
| | BDPF US B GP, LLC | 100% | Non-Insurer | |
| | BGO ERA I LLC | 100% | Non-Insurer | |
| | BGO Funds GP LLC | 100% | Non-Insurer | |
| 86-1891213 | BentallGreenOak US Cold Storage GP LP | 100% | Non-Insurer | |
| | BentallGreenOak Cold Storage Canada ULC | 100% | Non-Insurer | |
| | BentallGreenOak US GP IV, LP | 100% | Non-Insurer | |
| | BentallGreenOak US Lending GP LLC | 100% | Non-Insurer | |
| 87-3684973 | BGO Prime Industrial Development GP LP | 100% | Non-Insurer | |
| 87-3712150 | BGO Prime Industrial Development Feeder LLC | 1% | Non-Insurer | |
| 87-3734237 | BGO Prime Industrial Development Parallel-F Partnership LP | 1% | Non-Insurer | |
| | BGO Prime Industrial Development Parallel-Q Partnership LP | 100% | Non-Insurer | |
| 87-3725776 | BGO Prime Industrial Development Partnership LP | 1% | Non-Insurer | |
| | BGO REIT Special Limited Partner GP LLC | 100% | Non-Insurer | |
| | BGO REIT Special Limited Partner LP | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 93-1929940 | BGO Properties LLC | 100% | Non-Insurer | |
| | BGO SCP Funds GP LLC | 100% | Non-Insurer | |
| | BGO Strategic Capital Partners SLP LP | 1% | Non-Insurer | |
| | BGO-SEC III GP, LP | 100% | Non-Insurer | |
| | BGO Strategic Capital Partners SLP LP | 99% | Non-Insurer | |
| 42-1772921 | BGO US Real Estate LP | 100% | Non-Insurer | |
| 42-1772920 | BentallGreenOak Real Estate Advisors LP | 99% | Non-Insurer | |
| 81-1293379 | GreenOak MC Real Estate Management LLC | 50% | Non-Insurer | |
| 42-1772919 | BentallGreenOak Real Estate GP LLC | 100% | Non-Insurer | |
| 42-1772920 | BentallGreenOak Real Estate Advisors LP | 1% | Non-Insurer | |
| 45-1599282 | BentallGreenOak Real Estate US LLC | 100% | Non-Insurer | |
| 90-0925083 | BKUS Institutional Logistics Coinvestment LLC | 100% | Non-Insurer | |
| 81-4441299 | Metropolitan Real Estate Holdings, LLC | 100% | Non-Insurer | |
| 87-1203667 | BGO Enstar GP, L.P. | 100% | Non-Insurer | |
| | BGO EPPF GP, LP | 100% | Non-Insurer | |
| 88-1181599 | BGO MEP US Holdings LP | 16.667% | Non-Insurer | |
| 20-5300937 | BentallGreenOak (U.S.) Limited Partnership | 6% | Non-Insurer | |
| 88-1251149 | MEP US Holdings GP LLC | 100% | Non-Insurer | |
| 04-3132283 | Sun Life Capital Management (U.S.) LLC | 100% | Non-Insurer | |
| 87-3309366 | SLC Management MAC GP LLC | 100% | Non-Insurer | |
| 87-3327712 | SLC Management Multi-Asset Credit Fund US LP | 0.101% | Non-Insurer | |
| | SLC Management Multi-Series LLC - Series 2 | 0.01% | Non-Insurer | |
| 85-0660546 | SLC Management TALF GP, LLC | 100% | Non-Insurer | |
| 85-0731880 | SLC Management TALF Partners Fund 2, L.P. | 100% | Non-Insurer | |
| | SLC Management TIPS Partners Management, LLC | 100% | Non-Insurer | |
| 84-3510618 | SLC Management U.S. Private Credit GP, LLC | 100% | Non-Insurer | |
| 04-3401285 | Sun Life of Canada (U.S.) Financial Services Holdings, Inc. | 99.929% | Non-Insurer | |
| 04-2747644 | Massachusetts Financial Services Company | 95.171% | Non-Insurer | |
| | MFS Development Funds, LLC | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|------------------------|--|--------------------|-----------------------|------|
| 04-2747644 | MFS Exchange LLC | 100% | Non-Insurer | |
| 04-3169826 | MFS Fund Distributors, Inc. | 100% | Non-Insurer | |
| 02-0507414 | MFS Heritage Trust Company | 100% | Non-Insurer | |
| 04-3247425 | MFS Institutional Advisors, Inc. | 100% | Non-Insurer | |
| | 3060097 Nova Scotia Company | 100% | Non-Insurer | |
| | MFS Investment Management Canada Limited | 15% | Non-Insurer | |
| | MFS Investment Management Canada Limited | 85% | Non-Insurer | |
| | MFS International Ltd. | 100% | Non-Insurer | |
| | MFS do Brasil Desenvolvimento de Mercado Ltda. | 100% | Non-Insurer | |
| | MFS International (Chile) SpA | 100% | Non-Insurer | |
| | MFS International (Hong Kong) Limited | 100% | Non-Insurer | |
| | MFS International Holdings Pty Ltd | 100% | Non-Insurer | |
| | MFS Financial Management Consulting (Shanghai) Co., Ltd. | 100% | Non-Insurer | |
| | MFS International (U.K.) Limited | 100% | Non-Insurer | |
| | MFS International Switzerland GmbH | 100% | Non-Insurer | |
| | MFS International (Uruguay) S.A. | 100% | Non-Insurer | |
| | MFS International Australia Pty Ltd | 100% | Non-Insurer | |
| | MFS International Singapore Pte. Ltd. | 100% | Non-Insurer | |
| | MFS Investment Management Company (LUX) S.à.r.l. | 100% | Non-Insurer | |
| | MFS Investment Management K.K. | 100% | Non-Insurer | |
| 04-2864897 | MFS Service Center, Inc. | 100% | Non-Insurer | |
| 04-3365782 | Sun Life of Canada (U.S.) Holdings, Inc. | 100% | Non-Insurer | |
| 26-4312923 | DailyFeats, Inc. | 100% | Non-Insurer | |
| 01-0483086 | Disability Reinsurance Management Services, Inc. | 100% | Non-Insurer | |
| 61-0403075 64602 DE | Independence Life and Annuity Company | 100% | Insurer | |
| 46-1499557 15325 DE | Sun Life Financial (U.S.) Reinsurance Company II | 100% | Insurer | |
| 14-1894634 | Pinnacle Care International, Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|------------------------|--|--------------------|-----------------------|------|
| | Pinnacle Care International, LLC | 100% | Non-Insurer | |
| 59-0411385 68047 TX | Professional Insurance Company | 100% | Insurer | |
| 04-3292937 | Sun Canada Financial Co. | 100% | Non-Insurer | |
| 06-1435452 | Sun Life Administrators (U.S.), Inc. | 100% | Non-Insurer | |
| 85-2454037 | Sun Life Financial (U.S.) Delaware Finance 2020, LLC | 100% | Non-Insurer | |
| | Sun Life Financial (U.S.) Delaware Finance, LLC | 100% | Non-Insurer | |
| 26-1292779 13051 MI | Sun Life Financial (U.S.) Reinsurance Company | 100% | Insurer | |
| 26-3730703 | Sun Life Financial (U.S.) Services Company, Inc. | 100% | Non-Insurer | |
| 41-1694906 | The Premier Dental Group, Inc. | 100% | Non-Insurer | |
| 20-1750874 | Landmark Dental Alliance, Inc. | 100% | Non-Insurer | |
| 04-2470476 | Sun Life Financial Distributors, Inc. | 100% | Non-Insurer | |
| | Sun Life Global Investments Inc. – Foreign Operations | 100% | Non-Insurer | |
| | BK Canada Holdings Inc. | 100% | Non-Insurer | |
| | BentallGreenOak (Canada) GP Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak (Canada) Limited Partnership | 49% | Non-Insurer | |
| | 0936543 BC Ltd. | 100% | Non-Insurer | |
| | 550 Burrard Street Ltd. | 100% | Non-Insurer | |
| | 10 Dundas Street Ltd. | 100% | Non-Insurer | |
| | 1090 Pender Properties Ltd. | 100% | Non-Insurer | |
| | 121 King Street West Ltd. | 100% | Non-Insurer | |
| | 1600 Rene-Levesque Ltd. | 100% | Non-Insurer | |
| | 2025 Willingdon Avenue Holdings Ltd. | 100% | Non-Insurer | |
| | 715-725 Eaton Way Holdings Ltd. | 100% | Non-Insurer | |
| | 787 Cliveden Place Holdings Ltd. | 100% | Non-Insurer | |
| | 8400 River Road Holdings Ltd. | 100% | Non-Insurer | |
| | Bentall Property Services (Ontario) Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak Canada Cold Storage GP Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | BentallGreenOak Prime Canadian Property Fund GP Inc. | 100% | Non-Insurer | |
| | BentallGreenOak Prime Canadian Property Pool GP Inc. | 100% | Non-Insurer | |
| | BGO Canadian Value-Add Co-Investment GP Inc. | 100% | Non-Insurer | |
| | BGO Canadian Value-Add GP Inc. | 100% | Non-Insurer | |
| | BentallGreenOak Canadian Value-Add GP LP | 100% | Non-Insurer | |
| | BGO Canadian Value-Add SLP LP | 100% | Non-Insurer | |
| | BGO Canadian Value-Add Co-Investment LP | 0.006% | Non-Insurer | |
| | BGO Capital (Canada) Inc. | 100% | Non-Insurer | |
| | BGO Holdings (Cayman), LP | 71% | Non-Insurer | 4 |
| 98-1582942 | BentallGreenOak Advisors (Hong Kong) Limited | 100% | Non-Insurer | |
| 98-1367181 | BentallGreenOak Advisors (Korea) Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Holdings Limited | 100% | Non-Insurer | |
| | BentallGreenOak Capital Partners (HK) Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Investment Advisers Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Investment II Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Investment Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Investors II Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Real Estate Fund II (A), L.P. | 100% | Non-Insurer | |
| | BentallGreenOak China Investors III Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Real Estate Fund III L.P. | 100% | Non-Insurer | |
| | BentallGreenOak CREF III (A) L.P. | 100% | Non-Insurer | |
| | BentallGreenOak China Real Estate Investments Limited | 100% | Non-Insurer | |
| | BentallGreenOak China Real Estate Investments, L.P. | 100% | Non-Insurer | |
| | BentallGreenOak Investment Advisers Limited | 100% | Non-Insurer | |
| | BentallGreenOak Management Consulting (Shanghai) Co., Limited | 100% | Non-Insurer | |
| | BentallGreenOak K.K. | 100% | Non-Insurer | |
| 98-1324508 | BentallGreenOak Real Estate Advisors (Jersey) Limited | 100% | Non-Insurer | |
| 98-0688176 | BentallGreenOak Real Estate Services Ltd. | 100% | Non-Insurer | |
| 98-0688174 | BentallGreenOak Advisors (UK) LLP | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 98-1582921 | BentallGreenOak Advisors (Italy) S.r.l. | 100% | Non-Insurer | |
| 98-1070246 | BentallGreenOak Asset Management (Germany) GmbH | 100% | Non-Insurer | |
| | BentallGreenOak Management Services S.à.r.l. | 100% | Non-Insurer | |
| 98-1367180 | BentallGreenOak Real Estate Advisors (Spain) S.L. | 100% | Non-Insurer | |
| 32-0531897 | Grafton Advisors (2006) LLP | 0.01% | Non-Insurer | |
| 98-1035902 | GreenOak Euro RE Asset Management LLP | 100% | Non-Insurer | |
| 98-1525932 | BentallGreenOak UK Tactical Lending Carry LP | 100% | Non-Insurer | |
| 98-1525961 | BentallGreenOak UK Secured Lending III Carry LP | 100% | Non-Insurer | |
| 98-1533529 | BentallGreenOak UK Secured Lending III GP Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak UK Secured Lending IV GP Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak UK Secured Lending IV LP | 100% | Non-Insurer | |
| | BentallGreenOak UK Secured Lending IV S.à r.l | 100% | Non-Insurer | |
| 98-1519068 | BGO ACP Advisors Asia LLC | 100% | Non-Insurer | |
| | BGO ACP Advisors Japan G.K. | 100% | Non-Insurer | |
| | Godo Kaisha Lotus | 1% | Non-Insurer | |
| 98-1525974 | BGO Asia III Advisors LLC | 100% | Non-Insurer | |
| 98-1582940 | BGO Asia III Advisors Japan G.K. | 100% | Non-Insurer | |
| | BGO Asia IV Advisors Japan G.K. | 50% | Non-Insurer | |
| | BGO Asia IV Advisor LLC | 100% | Non-Insurer | |
| | BGO Asia IV Advisors Japan G.K. | 50% | Non-Insurer | |
| | BGO Europe Funds GP Ltd. | 100% | Non-Insurer | |
| 92-0245532 | BGO Industrial Real Estate Income Trust, Inc. | 100% | Non-Insurer | |
| 92-0271363 | BGO IREIT Operating Partnership LP | 100% | Non-Insurer | |
| | BGO Real Estate Advisors K.K. | 100% | Non-Insurer | |
| 98-1525991 | BGO WELPUT Carry GP Limited | 100% | Non-Insurer | |
| 98-1525996 | BGO WELPUT Carry LP | 100% | Non-Insurer | |
| | BGO WELPUT Carry LLC | 100% | Non-Insurer | |
| | GO Dixon GP Ltd. | 20% | Non-Insurer | |
| 98-1331621 | GO Grafton Finance Ltd. | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP
PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 98-1331651 | GO Grafton Holdings Ltd. | 100% | Non-Insurer | |
| 32-0531897 | Grafton Advisors (2006) LLP | 99.99% | Non-Insurer | |
| | GOGC Allen House GP Ltd. | 50% | Non-Insurer | |
| 98-1405886 | GreenOak India Investment Advisors Private Limited | 99.99% | Non-Insurer | |
| | BGO Luxembourg Holdings Ltd. | 100% | Non-Insurer | |
| | BentallGreenOak (Luxembourg) G.P. S.à.r.l. | 100% | Non-Insurer | |
| | BGO Prime GP Holdco Inc. | 100% | Non-Insurer | |
| | 10 Ronrose Drive GP Inc. | 100% | Non-Insurer | |
| | 1183504 B.C. Ltd. | 100% | Non-Insurer | |
| | 121 King Street West I GP Inc. | 100% | Non-Insurer | |
| | 121 King Street West II GP Inc. | 100% | Non-Insurer | |
| | 121 King Street West III GP Inc. | 100% | Non-Insurer | |
| | 13th Avenue SE GP Inc. | 100% | Non-Insurer | |
| | 13th Avenue SW GP Inc. | 100% | Non-Insurer | |
| | 1600 Rene-Levesque GP Inc. | 100% | Non-Insurer | |
| | 18 Parkshore Drive GP Inc. | 100% | Non-Insurer | |
| | 1855 and 1875 Buckhorn Gate GP Inc. | 100% | Non-Insurer | |
| | 2-8 St. Thomas Street GP Inc. | 100% | Non-Insurer | |
| | 2-8 St. Thomas Holdings Inc. | 50% | Non-Insurer | |
| | 290-300 King George Road GP Inc. | 100% | Non-Insurer | |
| | 5100 Spectrum Way GP Inc. | 100% | Non-Insurer | |
| | 5140 North Fraser Way Holding Ltd. | 100% | Non-Insurer | |
| | 52nd Street Business Centre GP Inc. | 100% | Non-Insurer | |
| | 5825 Explorer Drive GP Inc. | 100% | Non-Insurer | |
| | 5875 Explorer Drive GP Inc. | 100% | Non-Insurer | |
| | 77 Metcalfe Street II GP Inc. | 100% | Non-Insurer | |
| | Airport 407 Business Campus GP Inc. | 100% | Non-Insurer | |
| | BentallGreenOak Prime Canadian Investments I GP Inc. | 100% | Non-Insurer | |
| | BentallGreenOak Prime Canadian Investments II GP Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| | BentallGreenOak Prime Investments Trustee Inc. | 100% | Non-Insurer | |
| | BK Prime Alberta I GP Inc. | 100% | Non-Insurer | |
| | BK Prime British Columbia I GP Inc. | 100% | Non-Insurer | |
| | BK Prime False Creek Residences GP Inc. | 100% | Non-Insurer | |
| | BK Prime Foothills North GP Inc. | 100% | Non-Insurer | |
| | BK Prime Ontario I GP Inc. | 100% | Non-Insurer | |
| | BK Prime Quebec I GP Inc. | 100% | Non-Insurer | |
| | 600 de Maisonneuve Ltée/600 de Maisonneuve Ltd. | 100% | Non-Insurer | |
| | 7277733 Canada Inc. | 50% | Non-Insurer | |
| | Capilano Business Park II GP Inc. | 100% | Non-Insurer | |
| | CareLife Fleetwood GP Inc. | 100% | Non-Insurer | |
| | CareLife Maple Ridge GP Inc. | 100% | Non-Insurer | |
| | Champlain Square GP Inc. | 100% | Non-Insurer | |
| | Churchill 403 Business Campus GP Inc. | 100% | Non-Insurer | |
| | Dalhousie Station GP Inc. | 100% | Non-Insurer | |
| | Eastgate Square GP Inc. | 100% | Non-Insurer | |
| | Gateway Business Campus GP Inc. | 100% | Non-Insurer | |
| | H Business Park (A&B) GP Inc. | 100% | Non-Insurer | |
| | H Business Park (G&H) GP Inc. | 100% | Non-Insurer | |
| | Hazeldean Mall GP Inc. | 100% | Non-Insurer | |
| | Hillside Centre I GP Inc. | 100% | Non-Insurer | |
| | Hillside Centre II GP Inc. | 100% | Non-Insurer | |
| | Lakeshore Streetfront Retail Properties GP Inc. | 100% | Non-Insurer | |
| | Lakeshore Streetfront Retail Properties II GP Inc. | 100% | Non-Insurer | |
| | Mission Hill GP Inc. | 100% | Non-Insurer | |
| | Pearson Corporate Centre GP Inc. | 100% | Non-Insurer | |
| | Peterborough Retail Portfolio GP Inc. | 100% | Non-Insurer | |
| | PG Village Shopping Centre GP Inc. | 100% | Non-Insurer | |
| | Precidio Court and Corporation Drive GP Inc. | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | Viceroy Road Portfolio GP Inc. | 100% | Non-Insurer | |
| | West Pender II GP Inc. | 100% | Non-Insurer | |
| | Westpen 10 Dundas GP Inc. | 100% | Non-Insurer | |
| | Westpen North Hill GP Inc. | 100% | Non-Insurer | |
| | White Oaks Mall I GP Inc. | 100% | Non-Insurer | |
| | White Oaks Mall II GP Inc. | 100% | Non-Insurer | |
| | Yellowhead Crossing I GP Inc. | 100% | Non-Insurer | |
| | Yellowhead Crossing II GP Inc. | 100% | Non-Insurer | |
| | Yellowhead Crossing Development Ltd. | 50% | Non-Insurer | |
| | Yellowhead Crossing III GP Inc. | 100% | Non-Insurer | |
| | Yellowhead Crossing Development Ltd. | 50% | Non-Insurer | |
| | BGO Real Property Services (Canada) Inc. | 100% | Non-Insurer | |
| | BK Prime False Creek Residences Holdings Ltd. | 100% | Non-Insurer | |
| | BKHY Upper Holdco Inc. | 100% | Non-Insurer | |
| | BKHY Lower Holdco Inc. | 100% | Non-Insurer | |
| | BentallGreenOak High Yield Canadian Property Fund I Limited Partnership | 16.11% | Non-Insurer | |
| | Capilano Business Park Holdings Ltd. | 100% | Non-Insurer | |
| | High Plains Boulevard Holdings Ltd. | 100% | Non-Insurer | |
| | Hillside Centre Holdings Inc. | 100% | Non-Insurer | |
| | HYPF Fund I GP Inc. | 100% | Non-Insurer | |
| | HYPF Fund I GP Limited Partnership | 0.01% | Non-Insurer | |
| | HYPF Fund I GP Limited Partnership | 99.99% | Non-Insurer | |
| | BentallGreenOak High Yield Canadian Property Fund I Limited Partnership | 0.001% | Non-Insurer | |
| | P&T Shopping Centre Holdings Ltd. | 100% | Non-Insurer | |
| | Parkgate Village Holdings Ltd. | 100% | Non-Insurer | |
| | SynchroSERV Inc. | 100% | Non-Insurer | |
| | SynchroSERV Limited Partnership | 0.01% | Non-Insurer | |
| | SynchroSERV Limited Partnership | 99.99% | Non-Insurer | |
| | White Oaks Mall Holdings Ltd. | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | Crescent Private Credit Income Corp. | 79.987% | Non-Insurer | |
| 99-0540777 | CPCI CA Lending LLC | 100% | Non-Insurer | |
| | CPCI Funding SPV, LLC | 100% | Non-Insurer | |
| 98-1531426 | GO Epsilon GP, LLC | 100% | Non-Insurer | |
| 98-1531437 | GO Epsilon, LP | 50% | Non-Insurer | |
| 98-1521151 | GO Epsilon HoldCo I Sarl | 100% | Non-Insurer | |
| 98-1606070 | GO Epsilon AcquiCo A-B Sarl | 100% | Non-Insurer | |
| 98-1606072 | GO Epsilon AcquiCo A-L Sarl | 100% | Non-Insurer | |
| 98-1521714 | GO Epsilon AcquiCo A-O Sarl | 100% | Non-Insurer | |
| | MEP Global Holdings GP Inc. | 100% | Non-Insurer | |
| | MEP Global Holdings LP | 0.01% | Non-Insurer | |
| | MEP Global Holdings Inc. | 100% | Non-Insurer | |
| | MEP Canada-B Holdings ULC | 100% | Non-Insurer | |
| | MEP Global Holdings LP | 28.561% | Non-Insurer | |
| | BentallGreenOak (Canada) Limited Partnership | 7% | Non-Insurer | |
| | SLGI Asset Management Inc. | 100% | Non-Insurer | |
| | Excel Funds Management Inc. | 100% | Non-Insurer | |
| | Excel Investment Counsel Inc. | 100% | Non-Insurer | |
| | Sun Life Capital Management (Canada) Inc. | 100% | Non-Insurer | |
| | BGO Mortgage Services Canada Inc. | 100% | Non-Insurer | |
| | SLC Management Canadian Commercial Mortgage GP Inc. | 100% | Non-Insurer | |
| | SLC Management Canadian Commercial Mortgage Fund | 0.01% | Non-Insurer | |
| | SLC Management Core FI GP Inc. | 100% | Non-Insurer | |
| | SLC Management Long Term Core FI GP Inc. | 100% | Non-Insurer | |
| | SLC Management Long Term PFIP GP Inc. | 100% | Non-Insurer | |
| | SLC Management PFIP GP Inc. | 100% | Non-Insurer | |
| | SLC Management Private Fixed Income Plus Fund | 0.01% | Non-Insurer | |
| | SLC Management Short Term PFIP GP Inc. | 100% | Non-Insurer | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| 38-1082080 | Sun Life Assurance Company of Canada | 100% | Insurer | |
| 80802 (CN) | (including the United States Branch) – United States Operations | | | |
| | Crescent Private Credit Income Corp. | 19.997% | Non-Insurer | |
| 87-3206988 | Crescent Syndicated Credit Solutions Fund, L.P. | 47.74% | Non-Insurer | |
| 13-3830846 | Dental Health Alliance, L.L.C. | 100% | Non-Insurer | |
| 59-3063687 | Denticare of Alabama, Inc. | 100% | Insurer | |
| | Morehead Parking Facility, LLC | 50% | Non-Insurer | |
| 85-3460829 | SLA US Real Estate Holdings, Inc. | 100% | Non-Insurer | |
| 87-3327712 | SLC Management Multi-Asset Credit Fund US LP | 99.899% | Non-Insurer | |
| 87-3346872 | SLC Management MAC Investments LP | 5% | Non-Insurer | |
| 87-3368919 | SLC Management MAC US Investments LLC | 5% | Non-Insurer | |
| | SLC Management Multi-Series LLC - Series 2 | 99.99% | Non-Insurer | |
| 45-2424030 | Solidify Software, LLC | 100% | Non-Insurer | |
| 06-0893662 | Sun Life and Health Insurance Company (U.S.) | 100% | Insurer | |
| 80926 MI | Sun Life Financial International Holdings (MC), LLC | 100% | Non-Insurer | |
| 33-0360239 | UDC Dental California, Inc. | 100% | Non-Insurer | |
| 74-2609036 | UDC Ohio, Inc. | 100% | Insurer | |
| 52022 OH | | | | |
| 58-1099945 | Union Security DentalCare of Georgia, Inc. | 100% | Non-Insurer | |
| 52-1565653 | Union Security DentalCare of New Jersey, Inc. | 100% | Insurer | |
| 11244 NJ | | | | |
| 86-0517444 | United Dental Care of Arizona, Inc. | 100% | Insurer | |
| 47708 AZ | | | | |
| 86-0631335 | United Dental Care of Colorado, Inc. | 100% | Insurer | |
| 52032 CO | | | | |
| 75-2481527 | United Dental Care of Missouri, Inc. | 100% | Insurer | |
| 47044 MO | | | | |
| 86-0384270 | United Dental Care of New Mexico, Inc. | 100% | Insurer | |
| 47042 NM | | | | |
| 75-2076282 | United Dental Care of Texas, Inc. | 100% | Insurer | |
| 95142 TX | | | | |

ANNUAL STATEMENT FOR THE YEAR 2023 OF THE UDC OHIO, INC.

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|--------------------------|--|--------------------|-----------------------|------|
| 75-2635404 95450 UT | United Dental Care of Utah, Inc. | 100% | Insurer | |
| 38-1082080 80802 (CN) | Sun Life Assurance Company of Canada – Foreign Operations | 100% | Insurer | |
| | 10851744 Canada Inc. | 100% | Non-Insurer | |
| | 11096800 Canada Inc. | 100% | Non-Insurer | |
| | 1250 RLB GP Inc. | 100% | Non-Insurer | |
| | 1250 RLB Limited Partnership | 0.01% | Non-Insurer | |
| | 1250 RLB Limited Partnership | 99.99% | Non-Insurer | |
| | 188 St. Lands Ltd. | 100% | Non-Insurer | |
| | 2475 Eglinton Ave W (Skyrise 2) Canada Inc. | 100% | Non-Insurer | |
| | 25 Nicholas Avenue (Evolv) Canada Inc. | 100% | Non-Insurer | |
| | 6965083 Canada Inc. | 100% | Non-Insurer | |
| | 7037457 Canada Inc. | 100% | Non-Insurer | |
| | 7647913 Canada Inc. | 100% | Non-Insurer | |
| | 7647930 Canada Inc. | 100% | Non-Insurer | |
| | Annemasse Boisbriand Holdings L.P. | 1% | Non-Insurer | |
| | 8750840 Canada Inc. | 100% | Non-Insurer | |
| | 90 Harbour Limited Partnership | 30% | Non-Insurer | |
| | One York Street Inc. | 100% | Non-Insurer | |
| | 901 King West Nominee Inc. | 50% | Non-Insurer | |
| | Annemasse Boisbriand Holdings L.P. | 99% | Non-Insurer | |
| | Faubourg Boisbriand Shopping Centre G.P. Inc. | 50% | Non-Insurer | |
| | Faubourg Boisbriand Shopping Centre L.P. | 0.002% | Non-Insurer | |
| | Faubourg Boisbriand Shopping Centre L.P. | 49.999% | Non-Insurer | |
| | Faubourg Boisbriand Shopping Centre Holdings Inc. | 100% | Non-Insurer | |
| | Atlas Senior Loan Fund XXII, Ltd. | 75.7% | Non-Insurer | |
| | BentallGreenOak Asia Core Plus Partnership, LP | 9.835% | Non-Insurer | |
| | BentallGreenOak Canadian Value-Add LP | 54.54% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | BGO Canadian Value-Add Co-Investment LP | 49.997% | Non-Insurer | |
| | BentallGreenOak Europe Core Plus Logistics SCSp SICAV-RAIF | 12.77% | Non-Insurer | |
| | BentallGreenOak High Yield Canadian Property Fund I Limited Partnership | 10.88% | Non-Insurer | |
| | BestServe Financial Limited | 100% | Non-Insurer | |
| | Canadian Environmental Energy Corporation | 32.22% | Non-Insurer | |
| | CH 2 Holdings Ltd. | 35% | Non-Insurer | |
| | CH 3 Holdings Ltd. | 35% | Non-Insurer | |
| | CH 4 Holdings Ltd. | 35% | Non-Insurer | |
| | Country Lane Enterprises Ltd. | 100% | Non-Insurer | |
| 98-1536219 | Crescent Credit Opportunities Fund AIF, SCSp | 13.524% | Non-Insurer | |
| | Dialogue Health Technologies Inc. | 100% | Non-Insurer | |
| | Dialogue Health Technologies Australia Pty Ltd | 100% | Non-Insurer | |
| | e-Hub Health Pty Ltd | 100% | Non-Insurer | |
| | Optima Global Health Inc. | 100% | Non-Insurer | |
| | Tictrac Limited | 100% | Non-Insurer | |
| | Hullmark Sun Life (100 Broadview) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (100 Broadview) Ltd. | 50% | Non-Insurer | |
| | Hullmark Sun Life (340 Dufferin) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (360 Dufferin) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (376 Dufferin) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (545 King) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (545 King) Ltd. | 50% | Non-Insurer | |
| | Hullmark Sun Life (619 Queen) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (619 Queen) Ltd. | 50% | Non-Insurer | |
| | Hullmark Sun Life (Atlantic) LP | 50% | Non-Insurer | |
| | Hullmark Sun Life (Atlantic) Ltd. | 50% | Non-Insurer | |
| | Menkes Waterfront Holdings Inc. | 50% | Non-Insurer | |
| | PT. Cakrawala Solusi Lintas | 47.24% | Insurer | |
| | PT. Sun Life Financial Indonesia | 95.87% | Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|---|--------------------|-----------------------|------|
| | PT. Sun Life Indonesia Services | 100% | Non-Insurer | |
| | PT. Cakrawala Solusi Lintas | 52.76% | Insurer | |
| | PT. Sun Life Financial Indonesia | 4.13% | Insurer | |
| | SL Insurance (Hungary) Finance No. 2 Kft | 100% | Non-Insurer | |
| | SLC Management Canadian Commercial Mortgage Fund | 82.285% | Non-Insurer | |
| | SLC Management Canadian Long Duration Overlay Fund | 60.666% | Non-Insurer | |
| | SLC Management Core Plus Bond Fund | 100% | Non-Insurer | |
| | SLC Management Long Core Plus Bond Fund | 100% | Non-Insurer | |
| | SLC Management Long Corporate Bond Fund | 16.05% | Non-Insurer | |
| 98-1637634 | SLC Management Multi-Asset Credit Fund LP | 100% | Non-Insurer | |
| 87-3346872 | SLC Management MAC Investments LP | 95% | Non-Insurer | |
| 87-3448094 | SLC Management MAC US Intermediate LLC | 100% | Non-Insurer | |
| 87-3368919 | SLC Management MAC US Investments LLC | 95% | Non-Insurer | |
| | SLC Management Private Fixed Income Plus Fund | 17.262% | Non-Insurer | |
| | Southpointe Common Corp. | 33.33% | Non-Insurer | |
| | Southpointe Plaza Inc. | 33.33% | Non-Insurer | |
| | Sun Life (Bermuda) Finance No. 2 LLC | 100% | Non-Insurer | |
| | Sun Life (Luxembourg) Finance No. 2 SARL | 100% | Non-Insurer | 5 |
| 04-3401283 | Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc. | 15% | Non-Insurer | 1 |
| | Sun Life (India) AMC Investments Inc. | 100% | Non-Insurer | |
| | Aditya Birla Sun Life AMC Limited | 36.479% | Non-Insurer | |
| | Aditya Birla Sun Life AMC (Mauritius) Limited | 100% | Non-Insurer | |
| | Aditya Birla Sun Life Asset Management Company Ltd. | 100% | Non-Insurer | |
| | Aditya Birla Sun Life Asset Management Company Pte. Ltd. | 100% | Non-Insurer | |
| | India Advantage Fund Limited | 100% | Non-Insurer | |
| | Aditya Birla Sun Life Trustee Private Limited | 49% | Non-Insurer | |
| | Sun Life (Ireland) Finance No. 2 Limited | 100% | Non-Insurer | |
| | Sun Life (Singapore) Support Center Pte. Ltd. | 100% | Non-Insurer | |
| | Sun Life Canada Securities Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| | Sun Life Capital Trust | 100% | Non-Insurer | |
| | Sun Life Consultancy and Management (Beijing) Co., Ltd. | 100% | Non-Insurer | |
| | Sun Life Everbright Life Insurance Company Limited | 24.99% | Insurer | |
| | Sun Life Everbright Asset Management Co., Ltd. | 99% | Non-Insurer | |
| | Sun Life Financial (India) Insurance Investments Inc. | 100% | Non-Insurer | |
| | Aditya Birla Sun Life Insurance Company Limited | 49% | Insurer | |
| | Aditya Birla Sun Life Pension Management Limited | 100% | Non-Insurer | |
| | Sun Life Financial Asia Services Limited | 100% | Non-Insurer | |
| | Sun Life Financial Distributors (Canada) Inc. | 100% | Non-Insurer | |
| | Sun Life Financial Investment Services (Canada) Inc. | 100% | Non-Insurer | |
| | Sun Life Financial Investments (Bermuda) Ltd. | 100% | Non-Insurer | |
| | Sun Life Financial of Canada (U.K.) Overseas Investments Limited | 100% | Non-Insurer | |
| | Sun Life of Canada (Netherlands) B.V. | 50% | Non-Insurer | |
| | Sun Life Financial Philippine Holding Company, Inc. | 100% | Non-Insurer | |
| | Sun Life Grepa Financial, Inc. | 49% | Insurer | |
| | Grepa Realty Holdings Corporation | 51% | Non-Insurer | |
| | Grepalife Asset Management Corporation | 100% | Non-Insurer | |
| | Sun Life Investment Management and Trust Corporation | 100% | Non-Insurer | |
| | Sun Life of Canada (Philippines), Inc. | 100% | Insurer | |
| | Sun Life Asset Management Company, Inc. | 100% | Non-Insurer | |
| | Sun Life Prosperity Achiever Fund 2028, Inc. | 100% | Non-Insurer | |
| | Sun Life Prosperity Achiever Fund 2038, Inc. | 100% | Non-Insurer | |
| | Sun Life Prosperity Achiever Fund 2048, Inc. | 100% | Non-Insurer | |
| | Sun Life Prosperity Dollar Wellspring Fund, Inc. | 18.1% | Non-Insurer | |
| | Sun Life Prosperity Peso Voyager Feeder Fund, Inc. | 100% | Non-Insurer | |
| | Sun Life Prosperity Philippine Stock Index Fund, Inc. | 12.14% | Non-Insurer | |
| | Sun Life Prosperity World Equity Index Feeder Fund, Inc. | 100% | Non-Insurer | |
| | Sun Life Prosperity World Income Fund, Inc. | 100% | Non-Insurer | |
| | Sun Life Financial Plans, Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| | Sun Life Financial Trust Inc. | 100% | Non-Insurer | |
| | Sun Life Global Solutions Private Limited | 100% | Non-Insurer | |
| | Sun Life Hong Kong Limited | 100% | Insurer | |
| | BentallGreenOak Asia Core Plus Partnership, LP | 3.278% | Non-Insurer | |
| | Bowtie Life Insurance Company Limited | 49.99% | Insurer | |
| | Bowtie Vietnam Company Limited | 100% | Non-Insurer | |
| | Bowtie x JP Partners Medical Centre Limited | 65% | Non-Insurer | |
| | Claim Technology Services Limited | 100% | Non-Insurer | |
| | Sun Life Asset Management (HK) Limited | 100% | Non-Insurer | |
| | Sun Life Financial Holdings (HK) Limited | 100% | Non-Insurer | |
| | Sun Life Hong Kong Services Limited | 100% | Non-Insurer | |
| | Sun Life Investment Holdings (HK) Limited | 100% | Non-Insurer | |
| | Sun Life Management Holdings (HK) Limited | 100% | Non-Insurer | |
| | Sun Life Pension Trust Limited | 100% | Non-Insurer | |
| | Sun Life Trustee Company Limited | 100% | Non-Insurer | |
| | Sun Life Information Services Canada, Inc. | 100% | Non-Insurer | |
| | Sun Life Information Services Ireland Limited | 100% | Non-Insurer | |
| | Sun Life Insurance (Canada) Limited | 100% | Insurer | |
| | 12723603 Canada Inc. | 100% | Non-Insurer | |
| | BentallGreenOak Asia Core Plus Partnership, LP | 11.474% | Non-Insurer | |
| | BGO GCP Photo Investments LLC | 100% | Non-Insurer | |
| | Godo Kaisha Lotus | 99% | Non-Insurer | |
| | BentallGreenOak Europe Core Plus Logistics SCSp SICAV-RAIF | 8.51% | Non-Insurer | |
| 87-3712150 | BGO Prime Industrial Development Feeder LLC | 2.58% | Non-Insurer | |
| 88-2845550 | Crescent European Specialty Lending Fund III (Delaware) LP | 11.12% | Non-Insurer | |
| | SLI General Partner Limited | 100% | Non-Insurer | |
| | SLI Investments LP | 0.1% | Non-Insurer | |
| | SLI Investments LP | 99.9% | Non-Insurer | |
| | 6425411 Canada Inc. | 100% | Non-Insurer | |

SCHEDULE Y – INFORMATION CONCERNING ACTIVITIES OF INSURER MEMBERS OF A HOLDING COMPANY GROUP

PART 1 – ORGANIZATIONAL CHART

| Federal ID# | Entity Name | % of Voting Shares | Insurer / Non-Insurer | Note |
|-------------|--|--------------------|-----------------------|------|
| | Sun Life Investments LLC | 100% | Non-Insurer | |
| 85-3387044 | SLI US Real Estate Holdings, Inc. | 100% | Non-Insurer | |
| | Sun Life Investment Holdings GP Inc. | 100% | Non-Insurer | |
| | Sun Life Investment Holdings Limited Partnership | 0.01% | Non-Insurer | |
| | Sun Life Investment Holdings Limited Partnership | 99.99% | Non-Insurer | |
| | SLA Investment Holdings (U.S.) Inc. | 100% | Non-Insurer | |
| | Sun Life Investment Holdings LP Inc. | 100% | Non-Insurer | |
| 87-3712150 | BGO Prime Industrial Development Feeder LLC | 10.322% | Non-Insurer | |
| | Sun Life Malaysia Assurance Berhad | 49% | Insurer | |
| | Sun Life Malaysia Takaful Berhad | 49% | Insurer | |
| | Sun Life of Canada (Netherlands) B.V. | 50% | Non-Insurer | |
| | Sun Life Vietnam Insurance Company Limited | 100% | Insurer | |

¹ Sun Life 2007-1 Financing Corp. owns 100% of the common shares in Sun Life Assurance Company of Canada - U.S. Operations Holdings, Inc. ("US Ops Holdco"), giving it 70% of the voting rights in US Ops Holdco and the right to elect four (4) of the six (6) directors of US Ops Holdco. Sun Life (Luxembourg) Finance No. 1 SARL and Sun Life (Luxembourg) Finance No. 2 SARL own preferred stock in US Ops Holdco, giving them each control of 15% of the voting rights in US Ops Holdco and the right to elect one (1) of the six (6) directors of US Ops Holdco.

² Oregon Community Dental Care ("OCDC") does not issue voting securities and control of OCDC is by way of appointment of directors. DentaQuest Care Group Management, LLC appoints all directors of OCDC.

³ The entity is an excluded asset as per the Sun Life-Crescent agreement. Economics benefits, if any, are to CCG Legacy Holdings, not Crescent Capital Group LP. The asset is excluded from Sun Life's consolidated financial statements.

⁴ BGO Holdings (Cayman), LP is ultimately owned 51% by Sun Life Financial Inc. through BK Canada Holding Inc.'s holding of 68.98% and MEP Global Holdings LP's holding of 9.85% of Class A-2 interests in BentallGreenOak (Canada) Limited Partnership.

⁵ Sun Life 2007-1 Financing Corp. owns 100% of the Preferred Shares in Sun Life (Luxembourg) Finance No. 2 SARL ("Luxco2"), giving it 25% of the voting rights in Luxco2 with respect to the following matters: (i) approval of the annual accounts of the Company; (ii) amendment to the terms of the Preferred Shares; and (iii) liquidation of the Company. Sun Life (Bermuda) Finance No. 2 LLC owns the other 75% of such voting rights.