

QUARTERLY STATEMENT

OF THE

Accordia Life and Annuity Company

TO THE

Insurance Department

OF THE

STATE OF

**FOR THE QUARTER ENDED
MARCH 31, 2021**

LIFE, ACCIDENT AND HEALTH

FRATERNAL BENEFIT SOCIETIES

2021



LIFE, ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES - ASSOCIATION EDITION

QUARTERLY STATEMENT

AS OF MARCH 31, 2021
OF THE CONDITION AND AFFAIRS OF THE

Accordia Life and Annuity Company

NAIC Group Code 3981 4734 NAIC Company Code 62200 Employer's ID Number 95-2496321

Organized under the Laws of Iowa, State of Domicile or Port of Entry IA

Country of Domicile United States of America

Licensed as business type: Life Accident and Health [X] Fraternal Benefit Societies []

Incorporated/Organized 08/10/1967 Commenced Business 09/30/1967

Statutory Home Office 215 10th Street, Suite 1100 Des Moines, IA, US 50309

Main Administrative Office 215 10th Street, Suite 1100 Des Moines, IA, US 50309

Mail Address 215 10th Street, Suite 1100 Des Moines, IA, US 50309

Primary Location of Books and Records 215 10th Street, Suite 1100 Des Moines, IA, US 50309

Internet Website Address www.globalatlantic.com

Statutory Statement Contact Andrew Chilson Morse 508-480-2468

OFFICERS

President David Paul Wilken Chief Financial Officer David Allen Jacoby
Chief Executive Officer Robert Michael Arena Jr. SVP, Associate General Counsel, Secretary Kathryn Lauren Freund

OTHER

List of other officers including Anup Agarwal, Thomas Andrew Doruska, Susan Lorraine Fiengo, Brian Michael Hendry, Kevin Michael Kimmeling, Victoria May Lau, Emil Anne LaMa, Tonya Rachelle Maxwell, Barrie Ribet Moskovich, Daniel Patrick O'Shea, Samuel Ramos, Kelly June Rutherford, Philip William Sherrill, Edward Clive Wilson, Samuel Rawlings Barnett, Padma Elmgart, Ilya Grigoryevich Finkler, Leah Marie Hoppe, Lori Ann LaForte, Kevin Francis Leavey, Michael Alan Link, Juan Ignacio Mazzini, Bryan Edward Nelson, Sarah Marie Patterson, Jason Michael Roach, Lauren Taylor Scott, Gary Phillip Silber, Zhilong Zhou, Jason Alexander Bickler, Mark Francis Erickson, Jonathan Hecht, Douglas Robert Jaworski, Donna Marie Laelck, Hanben Kim Lee, Justin David MacNeil, Stephen John McIntyre, Paula Genevieve Nelson, Peggy Hiu Poon, Peter John Rugel, Andrew Mead Shainberg, Sarah Anne Williams.

DIRECTORS OR TRUSTEES

Robert Michael Arena Jr., Eric David Todd, David Allen Jacoby, David Paul Wilken, Hanben Kim Lee

State of Iowa County of Polk SS:

The officers of this reporting entity being duly sworn, each depose and say that they are the described officers of said reporting entity, and that on the reporting period stated above, all of the herein described assets were the absolute property of the said reporting entity, free and clear from any liens or claims thereon, except as herein stated, and that this statement, together with related exhibits, schedules and explanations therein contained, annexed or referred to, is a full and true statement of all the assets and liabilities and of the condition and affairs of the said reporting entity as of the reporting period stated above, and of its income and deductions therefrom for the period ended, and have been completed in accordance with the NAIC Annual Statement Instructions and Accounting Practices and Procedures manual except to the extent that: (1) state law may differ; or, (2) that state rules or regulations require differences in reporting not related to accounting practices and procedures, according to the best of their information, knowledge and belief, respectively. Furthermore, the scope of this attestation by the described officers also includes the related corresponding electronic filing with the NAIC, when required, that is an exact copy (except for formatting differences due to electronic filing) of the enclosed statement. The electronic filing may be requested by various regulators in lieu of or in addition to the enclosed statement.

DocuSigned by: David P. Wilken, Kathryn Lauren Freund, David Jacoby

Subscribed and sworn to before me this 28th day of April, 2021 Jennifer Coggins

a. Is this an original filing? Yes [X] No []
b. If no,
1. State the amendment number.
2. Date filed
3. Number of pages attached.



STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

ASSETS

| | Current Statement Date | | | 4 December 31 Prior Year Net Admitted Assets |
|---|------------------------|-------------------------|---|---|
| | 1 Assets | 2 Nonadmitted Assets | 3 Net Admitted Assets (Cols. 1 - 2) | |
| 1. Bonds | 7,705,735,080 | | 7,705,735,080 | 7,355,293,487 |
| 2. Stocks: | | | | |
| 2.1 Preferred stocks | | | | |
| 2.2 Common stocks | 587,816,317 | | 587,816,317 | 555,260,078 |
| 3. Mortgage loans on real estate: | | | | |
| 3.1 First liens | 1,034,363,961 | | 1,034,363,961 | 1,063,757,396 |
| 3.2 Other than first liens | | | | |
| 4. Real estate: | | | | |
| 4.1 Properties occupied by the company (less \$ encumbrances) | | | | |
| 4.2 Properties held for the production of income (less \$ encumbrances) | | | | |
| 4.3 Properties held for sale (less \$ encumbrances) | | | | |
| 5. Cash (\$40,839,941), cash equivalents (\$200,653,089) and short-term investments (\$) | 241,493,030 | | 241,493,030 | 505,642,004 |
| 6. Contract loans (including \$ premium notes) | 254,980,370 | 4,198,022 | 250,782,348 | 262,302,904 |
| 7. Derivatives | 140,822,599 | | 140,822,599 | 142,565,180 |
| 8. Other invested assets | 330,286,212 | | 330,286,212 | 352,729,796 |
| 9. Receivables for securities | 27,860,756 | | 27,860,756 | 5,114,461 |
| 10. Securities lending reinvested collateral assets | | | | |
| 11. Aggregate write-ins for invested assets | | | | |
| 12. Subtotals, cash and invested assets (Lines 1 to 11) | 10,323,358,325 | 4,198,022 | 10,319,160,303 | 10,242,665,307 |
| 13. Title plants less \$ charged off (for Title insurers only) | | | | |
| 14. Investment income due and accrued | 147,929,285 | | 147,929,285 | 126,902,395 |
| 15. Premiums and considerations: | | | | |
| 15.1 Uncollected premiums and agents' balances in the course of collection | 11,687,551 | 9,664,477 | 2,023,074 | 2,802,987 |
| 15.2 Deferred premiums, agents' balances and installments booked but deferred and not yet due (including \$ earned but unbilled premiums) | 23,080,171 | | 23,080,171 | 25,020,298 |
| 15.3 Accrued retrospective premiums (\$) and contracts subject to redetermination (\$) | | | | |
| 16. Reinsurance: | | | | |
| 16.1 Amounts recoverable from reinsurers | 84,799,158 | | 84,799,158 | 79,838,202 |
| 16.2 Funds held by or deposited with reinsured companies | 1,224,394,064 | | 1,224,394,064 | 1,222,836,683 |
| 16.3 Other amounts receivable under reinsurance contracts | 93,657,471 | 7,113,406 | 86,544,065 | 102,861,129 |
| 17. Amounts receivable relating to uninsured plans | | | | |
| 18.1 Current federal and foreign income tax recoverable and interest thereon | | | | |
| 18.2 Net deferred tax asset | 51,877,547 | | 51,877,547 | 51,235,804 |
| 19. Guaranty funds receivable or on deposit | 1,159,043 | | 1,159,043 | 1,159,043 |
| 20. Electronic data processing equipment and software | | | | |
| 21. Furniture and equipment, including health care delivery assets (\$) | | | | |
| 22. Net adjustment in assets and liabilities due to foreign exchange rates | | | | |
| 23. Receivables from parent, subsidiaries and affiliates | | | | |
| 24. Health care (\$) and other amounts receivable | 7,956,478 | 7,956,478 | | |
| 25. Aggregate write-ins for other than invested assets | 56,426,344 | 3,014,554 | 53,411,790 | 26,800,558 |
| 26. Total assets excluding Separate Accounts, Segregated Accounts and Protected Cell Accounts (Lines 12 to 25) | 12,026,325,438 | 31,946,937 | 11,994,378,500 | 11,882,122,405 |
| 27. From Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | | |
| 28. Total (Lines 26 and 27) | 12,026,325,438 | 31,946,937 | 11,994,378,500 | 11,882,122,405 |
| DETAILS OF WRITE-INS | | | | |
| 1101. | | | | |
| 1102. | | | | |
| 1103. | | | | |
| 1198. Summary of remaining write-ins for Line 11 from overflow page | | | | |
| 1199. Totals (Lines 1101 through 1103 plus 1198)(Line 11 above) | | | | |
| 2501. Investment in Pension Annuity | 21,177,971 | | 21,177,971 | 21,219,755 |
| 2502. Third Party Receivable | 8,277,332 | 2,811,252 | 5,466,079 | 5,139,800 |
| 2503. TPA Funding Deposit | 26,767,740 | | 26,767,740 | 441,003 |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | 203,302 | 203,302 | | |
| 2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above) | 56,426,344 | 3,014,554 | 53,411,790 | 26,800,558 |

LIABILITIES, SURPLUS AND OTHER FUNDS

| | 1 Current Statement Date | 2 December 31 Prior Year |
|---|--------------------------------|--------------------------------|
| 1. Aggregate reserve for life contracts \$5,670,530,239 less \$ included in Line 6.3 (including \$ Modco Reserve)..... | 5,670,530,239 | 5,591,246,082 |
| 2. Aggregate reserve for accident and health contracts (including \$ Modco Reserve)..... | | |
| 3. Liability for deposit-type contracts (including \$ Modco Reserve)..... | 619,305,021 | 618,047,527 |
| 4. Contract claims: | | |
| 4.1 Life | 50,816,885 | 66,184,781 |
| 4.2 Accident and health | | |
| 5. Policyholders' dividends/refunds to members \$ and coupons \$ due and unpaid | 184,517 | 73,490 |
| 6. Provision for policyholders' dividends, refunds to members and coupons payable in following calendar year - estimated amounts: | | |
| 6.1 Policyholders' dividends and refunds to members apportioned for payment (including \$ Modco)..... | 6,589,457 | 6,778,832 |
| 6.2 Policyholders' dividends and refunds to members not yet apportioned (including \$ Modco)..... | | |
| 6.3 Coupons and similar benefits (including \$ Modco)..... | | |
| 7. Amount provisionally held for deferred dividend policies not included in Line 6 | | |
| 8. Premiums and annuity considerations for life and accident and health contracts received in advance less \$ discount; including \$ accident and health premiums | 1,318,826 | 847,658 |
| 9. Contract liabilities not included elsewhere: | | |
| 9.1 Surrender values on canceled contracts | | |
| 9.2 Provision for experience rating refunds, including the liability of \$ accident and health experience rating refunds of which \$ is for medical loss ratio rebate per the Public Health Service Act | | |
| 9.3 Other amounts payable on reinsurance, including \$31,521,571 assumed and \$92,225,400 ceded | 123,746,971 | 143,030,566 |
| 9.4 Interest Maintenance Reserve | 288,906,953 | 283,706,178 |
| 10. Commissions to agents due or accrued-life and annuity contracts \$5,509,566 , accident and health \$ and deposit-type contract funds \$ | 5,509,566 | 4,949,404 |
| 11. Commissions and expense allowances payable on reinsurance assumed | 133,142 | 178,499 |
| 12. General expenses due or accrued | 15,517,482 | 63,810,519 |
| 13. Transfers to Separate Accounts due or accrued (net) (including \$ accrued for expense allowances recognized in reserves, net of reinsured allowances) | | |
| 14. Taxes, licenses and fees due or accrued, excluding federal income taxes | 382,489 | 1,287,895 |
| 15.1 Current federal and foreign income taxes, including \$ on realized capital gains (losses) | 43,644,049 | 42,838,671 |
| 15.2 Net deferred tax liability | | |
| 16. Unearned investment income | | |
| 17. Amounts withheld or retained by reporting entity as agent or trustee | | |
| 18. Amounts held for agents' account, including \$ agents' credit balances | | |
| 19. Remittances and items not allocated | 20,501,909 | 49,900,863 |
| 20. Net adjustment in assets and liabilities due to foreign exchange rates | | |
| 21. Liability for benefits for employees and agents if not included above | 58,891,710 | 58,180,681 |
| 22. Borrowed money \$ and interest thereon \$ | | |
| 23. Dividends to stockholders declared and unpaid | | |
| 24. Miscellaneous liabilities: | | |
| 24.01 Asset valuation reserve | 116,241,024 | 105,657,449 |
| 24.02 Reinsurance in unauthorized and certified (\$) companies | | |
| 24.03 Funds held under reinsurance treaties with unauthorized and certified (\$) reinsurers | | |
| 24.04 Payable to parent, subsidiaries and affiliates | 4,065,955 | 6,001,037 |
| 24.05 Drafts outstanding | | |
| 24.06 Liability for amounts held under uninsured plans | | |
| 24.07 Funds held under coinsurance | 3,607,860,192 | 3,559,900,283 |
| 24.08 Derivatives | 57,252,746 | 4,400,865 |
| 24.09 Payable for securities | 37,461,586 | 15,547,800 |
| 24.10 Payable for securities lending | | |
| 24.11 Capital notes \$ and interest thereon \$ | | |
| 25. Aggregate write-ins for liabilities | 456,281,633 | 409,957,383 |
| 26. Total liabilities excluding Separate Accounts business (Lines 1 to 25) | 11,185,142,352 | 11,032,526,463 |
| 27. From Separate Accounts Statement | | |
| 28. Total liabilities (Lines 26 and 27) | 11,185,142,352 | 11,032,526,463 |
| 29. Common capital stock | 2,500,000 | 2,500,000 |
| 30. Preferred capital stock | | |
| 31. Aggregate write-ins for other than special surplus funds | | |
| 32. Surplus notes | | |
| 33. Gross paid in and contributed surplus | 926,818,899 | 926,818,899 |
| 34. Aggregate write-ins for special surplus funds | | |
| 35. Unassigned funds (surplus) | (120,082,752) | (79,722,957) |
| 36. Less treasury stock, at cost: | | |
| 36.1 shares common (value included in Line 29 \$) | | |
| 36.2 shares preferred (value included in Line 30 \$) | | |
| 37. Surplus (Total Lines 31+32+33+34+35-36) (including \$ in Separate Accounts Statement) | 806,736,147 | 847,095,942 |
| 38. Totals of Lines 29, 30 and 37 | 809,236,147 | 849,595,942 |
| 39. Totals of Lines 28 and 38 (Page 2, Line 28, Col. 3) | 11,994,378,499 | 11,882,122,405 |
| DETAILS OF WRITE-INS | | |
| 2501. Derivative Collateral | 408,402,471 | 384,191,344 |
| 2502. Litigation Reserves | 22,304,161 | 24,774,327 |
| 2503. Miscellaneous Liabilities | 2,575,001 | 991,712 |
| 2598. Summary of remaining write-ins for Line 25 from overflow page | 23,000,000 | |
| 2599. Totals (Lines 2501 through 2503 plus 2598)(Line 25 above) | 456,281,633 | 409,957,383 |
| 3101. | | |
| 3102. | | |
| 3103. | | |
| 3198. Summary of remaining write-ins for Line 31 from overflow page | | |
| 3199. Totals (Lines 3101 through 3103 plus 3198)(Line 31 above) | | |
| 3401. | | |
| 3402. | | |
| 3403. | | |
| 3498. Summary of remaining write-ins for Line 34 from overflow page | | |
| 3499. Totals (Lines 3401 through 3403 plus 3498)(Line 34 above) | | |

SUMMARY OF OPERATIONS

| | 1 Current Year To Date | 2 Prior Year To Date | 3 Prior Year Ended December 31 |
|--|------------------------------|----------------------------|--------------------------------------|
| 1. Premiums and annuity considerations for life and accident and health contracts | 103,841,851 | 131,416,277 | 1,421,029,187 |
| 2. Considerations for supplementary contracts with life contingencies | | | |
| 3. Net investment income | 155,630,090 | 118,132,865 | 466,814,528 |
| 4. Amortization of Interest Maintenance Reserve (IMR) | 4,751,245 | 4,060,991 | 17,191,310 |
| 5. Separate Accounts net gain from operations excluding unrealized gains or losses | | | |
| 6. Commissions and expense allowances on reinsurance ceded | 3,491,080 | 3,780,137 | 21,828,036 |
| 7. Reserve adjustments on reinsurance ceded | | | |
| 8. Miscellaneous Income: | | | |
| 8.1 Income from fees associated with investment management, administration and contract guarantees from Separate Accounts | | | |
| 8.2 Charges and fees for deposit-type contracts | | | |
| 8.3 Aggregate write-ins for miscellaneous income | 330,439 | 1,022,430 | 1,633,903 |
| 9. Totals (Lines 1 to 8.3) | 268,044,705 | 258,412,700 | 1,928,496,965 |
| 10. Death benefits | 45,125,875 | 37,412,996 | 158,096,473 |
| 11. Matured endowments (excluding guaranteed annual pure endowments) | 3,561 | 3,561 | 14,245 |
| 12. Annuity benefits | | | |
| 13. Disability benefits and benefits under accident and health contracts | 632,641 | 497,976 | 2,115,905 |
| 14. Coupons, guaranteed annual pure endowments and similar benefits | | | |
| 15. Surrender benefits and withdrawals for life contracts | 41,190,540 | 66,876,486 | 223,247,766 |
| 16. Group conversions | | | |
| 17. Interest and adjustments on contract or deposit-type contract funds | 1,783,767 | 2,719,956 | 8,019,733 |
| 18. Payments on supplementary contracts with life contingencies | | | |
| 19. Increase in aggregate reserves for life and accident and health contracts | 79,284,155 | 60,751,577 | 1,186,358,427 |
| 20. Totals (Lines 10 to 19) | 168,020,539 | 168,262,552 | 1,577,852,550 |
| 21. Commissions on premiums, annuity considerations, and deposit-type contract funds (direct business only) | 17,471,050 | 27,195,268 | 84,407,833 |
| 22. Commissions and expense allowances on reinsurance assumed | 1,284,629 | 710,387 | 1,625,698 |
| 23. General insurance expenses and fraternal expenses | (18,872,182) | 30,055,418 | 124,981,991 |
| 24. Insurance taxes, licenses and fees, excluding federal income taxes | 5,621,556 | 5,820,043 | 18,640,629 |
| 25. Increase in loading on deferred and uncollected premiums | 3,412,597 | (1,893,546) | (11,066,977) |
| 26. Net transfers to or (from) Separate Accounts net of reinsurance | | | |
| 27. Aggregate write-ins for deductions | 51,129,918 | 51,292,154 | 247,456,182 |
| 28. Totals (Lines 20 to 27) | 228,068,107 | 281,442,276 | 2,043,897,906 |
| 29. Net gain from operations before dividends to policyholders and federal income taxes (Line 9 minus Line 28) | 39,976,598 | (23,029,576) | (115,400,942) |
| 30. Dividends to policyholders and refunds to members | 1,186,226 | 1,661,622 | 5,787,434 |
| 31. Net gain from operations after dividends to policyholders, refunds to members and before federal income taxes (Line 29 minus Line 30) | 38,790,372 | (24,691,198) | (121,188,375) |
| 32. Federal and foreign income taxes incurred (excluding tax on capital gains) | 8,401,394 | (69,109,004) | (97,517,789) |
| 33. Net gain from operations after dividends to policyholders, refunds to members and federal income taxes and before realized capital gains or (losses) (Line 31 minus Line 32) | 30,388,978 | 44,417,806 | (23,670,586) |
| 34. Net realized capital gains (losses) (excluding gains (losses) transferred to the IMR) less capital gains tax of \$(11,765,214) (excluding taxes of \$2,645,474 transferred to the IMR) | (43,352,981) | 52,993,199 | (23,668,131) |
| 35. Net income (Line 33 plus Line 34) | (12,964,003) | 97,411,005 | (47,338,717) |
| CAPITAL AND SURPLUS ACCOUNT | | | |
| 36. Capital and surplus, December 31, prior year | 849,595,942 | 736,267,906 | 736,267,906 |
| 37. Net income (Line 35) | (12,964,003) | 97,411,005 | (47,338,717) |
| 38. Change in net unrealized capital gains (losses) less capital gains tax of \$2,184,913 | (14,342,146) | 113,131,207 | (93,396,447) |
| 39. Change in net unrealized foreign exchange capital gain (loss) | 1,639,582 | | 74,363 |
| 40. Change in net deferred income tax | 2,826,656 | (58,009,522) | 5,407,356 |
| 41. Change in nonadmitted assets | (2,922,285) | (1,176,398) | 1,822,132 |
| 42. Change in liability for reinsurance in unauthorized and certified companies | | | |
| 43. Change in reserve on account of change in valuation basis, (increase) or decrease | | | |
| 44. Change in asset valuation reserve | (10,583,575) | 9,569,863 | (17,608,209) |
| 45. Change in treasury stock | | | |
| 46. Surplus (contributed to) withdrawn from Separate Accounts during period | | | |
| 47. Other changes in surplus in Separate Accounts Statement | | | |
| 48. Change in surplus notes | | | |
| 49. Cumulative effect of changes in accounting principles | | | |
| 50. Capital changes: | | | |
| 50.1 Paid in | | | |
| 50.2 Transferred from surplus (Stock Dividend) | | | |
| 50.3 Transferred to surplus | | | |
| 51. Surplus adjustment: | | | |
| 51.1 Paid in | | | 250,000,000 |
| 51.2 Transferred to capital (Stock Dividend) | | | |
| 51.3 Transferred from capital | | | |
| 51.4 Change in surplus as a result of reinsurance | (1,267,778) | (1,909,167) | 20,543,601 |
| 52. Dividends to stockholders | | | |
| 53. Aggregate write-ins for gains and losses in surplus | (2,746,247) | (3,142,852) | (6,176,043) |
| 54. Net change in capital and surplus for the year (Lines 37 through 53) | (40,359,796) | 155,874,136 | 113,328,036 |
| 55. Capital and surplus, as of statement date (Lines 36 + 54) | 809,236,146 | 892,142,042 | 849,595,942 |
| DETAILS OF WRITE-INS | | | |
| 08.301. Funds Withheld Net Investment Income | 229,176 | 997,818 | 1,595,373 |
| 08.302. Miscellaneous Income | 5,836 | 25,483 | 38,530 |
| 08.303. Withdrawals Fees | (4,441) | (871) | |
| 08.398. Summary of remaining write-ins for Line 8.3 from overflow page | 99,868 | | |
| 08.399. Totals (Lines 08.301 through 08.303 plus 08.398) (Line 8.3 above) | 330,439 | 1,022,430 | 1,633,903 |
| 2701. Funds Withheld Miscellaneous Expense | 49,464,472 | 49,503,074 | 240,714,127 |
| 2702. Financing Fee | 1,665,446 | 1,789,080 | 6,742,055 |
| 2703. | | | |
| 2798. Summary of remaining write-ins for Line 27 from overflow page | | | |
| 2799. Totals (Lines 2701 through 2703 plus 2798)(Line 27 above) | 51,129,918 | 51,292,154 | 247,456,182 |
| 5301. Tax Sharing | (1,780,454) | (2,184,883) | (5,419,248) |
| 5302. Prior year correction | 256,730 | | (756,795) |
| 5303. Pension Liability Adjustment | (1,222,523) | (957,969) | |
| 5398. Summary of remaining write-ins for Line 53 from overflow page | | | |
| 5399. Totals (Lines 5301 through 5303 plus 5398)(Line 53 above) | (2,746,247) | (3,142,852) | (6,176,043) |

CASH FLOW

| | 1 Current Year To Date | 2 Prior Year To Date | 3 Prior Year Ended December 31 |
|---|------------------------------|----------------------------|--------------------------------------|
| Cash from Operations | | | |
| 1. Premiums collected net of reinsurance | 102,816,871 | 133,572,786 | 1,196,027,667 |
| 2. Net investment income | 134,061,636 | 131,653,935 | 444,229,576 |
| 3. Miscellaneous income | 18,535,839 | 88,766,084 | (889,940,013) |
| 4. Total (Lines 1 to 3) | 255,414,345 | 353,992,805 | 750,317,230 |
| 5. Benefit and loss related payments | 151,996,419 | 151,022,997 | 376,756,928 |
| 6. Net transfers to Separate Accounts, Segregated Accounts and Protected Cell Accounts | | | |
| 7. Commissions, expenses paid and aggregate write-ins for deductions | 109,988,361 | 133,254,691 | 493,452,921 |
| 8. Dividends paid to policyholders | 1,264,574 | 1,758,731 | 5,851,080 |
| 9. Federal and foreign income taxes paid (recovered) net of \$ tax on capital gains (losses) | 55,552 | | (79,172,931) |
| 10. Total (Lines 5 through 9) | 263,304,906 | 286,036,419 | 796,887,998 |
| 11. Net cash from operations (Line 4 minus Line 10) | (7,890,561) | 67,956,386 | (46,570,768) |
| Cash from Investments | | | |
| 12. Proceeds from investments sold, matured or repaid: | | | |
| 12.1 Bonds | 306,898,853 | 535,534,094 | 1,671,570,631 |
| 12.2 Stocks | | | 19,879,600 |
| 12.3 Mortgage loans | 28,811,466 | 5,909,158 | 31,489,326 |
| 12.4 Real estate | | | |
| 12.5 Other invested assets | 23,367,117 | 336,715,887 | 9,692,564 |
| 12.6 Net gains or (losses) on cash, cash equivalents and short-term investments | | | |
| 12.7 Miscellaneous proceeds | (75,497,650) | 2,066,648 | 12,118,690 |
| 12.8 Total investment proceeds (Lines 12.1 to 12.7) | 283,579,787 | 880,225,787 | 1,744,750,811 |
| 13. Cost of investments acquired (long-term only): | | | |
| 13.1 Bonds | 623,905,155 | 1,045,287,561 | 2,426,228,602 |
| 13.2 Stocks | 1,301,484 | 4,600,000 | 139,599,999 |
| 13.3 Mortgage loans | | 1,500,000 | 25,250,000 |
| 13.4 Real estate | | | |
| 13.5 Other invested assets | 12,240,332 | 2,169,755 | 76,446,040 |
| 13.6 Miscellaneous applications | (31,213,461) | 244,556,179 | 4,859,432 |
| 13.7 Total investments acquired (Lines 13.1 to 13.6) | 606,233,511 | 1,298,113,495 | 2,672,384,073 |
| 14. Net increase (or decrease) in contract loans and premium notes | (8,456,569) | 8,600,799 | 2,854,792 |
| 15. Net cash from investments (Line 12.8 minus Line 13.7 and Line 14) | (314,197,155) | (426,488,507) | (930,488,054) |
| Cash from Financing and Miscellaneous Sources | | | |
| 16. Cash provided (applied): | | | |
| 16.1 Surplus notes, capital notes | | | |
| 16.2 Capital and paid in surplus, less treasury stock | | | 250,000,000 |
| 16.3 Borrowed funds | | (50,002,222) | (50,002,222) |
| 16.4 Net deposits on deposit-type contracts and other insurance liabilities | 1,257,493 | 115,022,856 | 116,102,973 |
| 16.5 Dividends to stockholders | | | |
| 16.6 Other cash provided (applied) | 56,681,251 | (280,329,686) | 341,286,283 |
| 17. Net cash from financing and miscellaneous sources (Line 16.1 through Line 16.4 minus Line 16.5 plus Line 16.6) | 57,938,744 | (215,309,052) | 657,387,034 |
| 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) | (264,148,972) | (573,841,173) | (319,671,788) |
| 19. Cash, cash equivalents and short-term investments: | | | |
| 19.1 Beginning of year | 505,642,004 | 825,313,793 | 825,313,792 |
| 19.2 End of period (Line 18 plus Line 19.1) | 241,493,032 | 251,472,620 | 505,642,004 |
| Note: Supplemental disclosures of cash flow information for non-cash transactions: | | | |
| 20.0001. Settled cession of reinsurance via reduction to reinsurance payable | 23,647,588 | | 245,069,073 |
| 20.0002. Investment tax-free exchange | | | (161,791,084) |

EXHIBIT 1

DIRECT PREMIUMS AND DEPOSIT-TYPE CONTRACTS

| | 1 Current Year To Date | 2 Prior Year To Date | 3 Prior Year Ended December 31 |
|---|------------------------------|----------------------------|--------------------------------------|
| 1. Industrial life | | | |
| 2. Ordinary life insurance | 172,945,048 | 195,991,020 | 751,446,692 |
| 3. Ordinary individual annuities | | | 14,200 |
| 4. Credit life (group and individual) | | | |
| 5. Group life insurance | 728 | 1,759 | 112,801 |
| 6. Group annuities | | | |
| 7. A & H - group | | | |
| 8. A & H - credit (group and individual) | | | |
| 9. A & H - other | | | |
| 10. Aggregate of all other lines of business | | | |
| 11. Subtotal (Lines 1 through 10) | 172,945,776 | 195,992,779 | 751,573,693 |
| 12. Fraternal (Fraternal Benefit Societies Only) | | | |
| 13. Subtotal (Lines 11 through 12) | 172,945,776 | 195,992,779 | 751,573,693 |
| 14. Deposit-type contracts | | | 115,000,000 |
| 15. Total (Lines 13 and 14) | 172,945,776 | 195,992,779 | 866,573,693 |
| DETAILS OF WRITE-INS | | | |
| 1001. | | | |
| 1002. | | | |
| 1003. | | | |
| 1098. Summary of remaining write-ins for Line 10 from overflow page | | | |
| 1099. Totals (Lines 1001 through 1003 plus 1098)(Line 10 above) | | | |

Notes to the Financial Statements

1. Summary of Significant Accounting Policies and Going Concern

A. Accounting Practices

Accordia Life and Annuity Company ("Accordia" or "the Company") is a stock life insurance company organized under the laws of the State of Iowa, and is a wholly-owned subsidiary of Commonwealth Annuity and Life Insurance Company ("Commonwealth Annuity") effective September 30, 2013.

The accompanying financial statements of the Company have been prepared in conformity with the accounting practices prescribed by the National Association of Insurance Commissioners ("NAIC") and the State of Iowa.

The Insurance Division, Department of Commerce, of the State of Iowa ("IAID") recognizes only statutory accounting practices prescribed or permitted by the State of Iowa for determining and reporting the financial condition and results of operations of an insurance company and for determining its solvency under the Iowa Insurance Law. The NAIC's Accounting Practices & Procedures Manual ("NAIC SAP") has been adopted as a component of prescribed or permitted practices by the State of Iowa. The Commissioner of Insurance has the right to permit other specific practices that deviate from prescribed practices.

In 2009, the Commissioner of IAID promulgated Iowa Administrative Code (IAC) Section 191-97, *Accounting for Certain Derivative Instruments Used to Hedge the Growth in Interest Credited for Indexed Insurance Products and Accounting for the Indexed Insurance Products Reserve*, which prescribes that an insurer may elect (i) to use an amortized cost method to account for certain derivative instruments, such as call options, purchased to hedge the growth in interest credited to the customer on indexed insurance products and (ii) to utilize an indexed annuity reserve calculation methodology under which call options associated with the current index interest crediting term are valued at zero. The Company has elected to apply IAC Section 191-97 to its over the counter (OTC) call options. As a result, the Company's net income from operations decreased by \$3,533,810 for the period ended March 31, 2021 and decreased by \$5,075,054 for the period ended December 31, 2020, respectively and the Company's statutory surplus decreased by \$271,409,800 and decreased by \$265,610,699 as of March 31, 2021 and December 31, 2020, respectively.

A reconciliation of the Company's net income (loss) and statutory surplus between practices prescribed by the State of Iowa and NAIC SAP is shown below:

| | SSAP # | F/S Page | F/S Line # | 03/31/2021 | 12/31/2020 |
|---|--------|----------|------------|-------------------------|-------------------------|
| Net Income | | | | | |
| (1) State basis (Page 4, Line 35, Columns 1 & 3) | XXX | XXX | XXX | \$ (12,964,003) | \$ (47,338,717) |
| (2) State prescribed practices that are an increase / (decrease) from NAIC SAP: | | | | | |
| DERIVATIVE INSTRUMENTS AIC 191 -97 | 86 | 2, 4, 5 | 7, 3,12.5 | (3,533,810) | (5,075,054) |
| (3) State permitted practices that are an increase / (decrease) from NAIC SAP: | | | | | |
| (4) NAIC SAP (1-2-3=4) | XXX | XXX | XXX | <u>\$ (9,430,193)</u> | <u>\$ (42,263,663)</u> |
| Surplus | | | | | |
| (5) State basis (Page 3, Line 38, Columns 1 & 2) | XXX | XXX | XXX | \$ 809,236,147 | \$ 849,595,944 |
| (6) State prescribed practices that are an increase / (decrease) from NAIC SAP: | | | | | |
| DERIVATIVE INSTRUMENTS AIC 191 -97 | 86 | 2, 4, 5 | 7, 3,12.5 | (271,409,800) | (265,610,699) |
| (7) State permitted practices that are an increase / (decrease) from NAIC SAP: | | | | | |
| (8) NAIC SAP (5-6-7=8) | XXX | XXX | XXX | <u>\$ 1,080,645,947</u> | <u>\$ 1,115,206,643</u> |

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

The preparation of financial statements in conformity with Statutory Accounting Principles 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 as of the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

C. Accounting Policy

Life premiums are recognized as income over the premium paying period of the related policies. Annuity considerations are recognized as revenue when received. Reinsurance treaties that do not meet the definition of risk transfer are recorded under the rules of deposit accounting as prescribed in Statement of Statutory Accounting Principles ("SSAP") No. 61. - *Life, Deposit-Type and Accident and Health Reinsurance* and are carried as a deposit liability, net income and expenses are shown in the aggregate write in line on the summary of operations. Expenses incurred in connection with acquiring new insurance business, including acquisition costs such as sales commissions, are charged to operations as incurred.

In addition, the Company uses the following accounting policies, as applicable:

- Short-term investments that have original maturities of greater than three months and less than twelve months at date of purchase are carried at amortized cost, which approximates fair value.
- Bonds not backed by loans are stated at amortized cost or fair value, using the modified scientific method, in accordance with the NAIC *Purposes and Procedures* Manual of the Capital Markets and Investment Analysis Office. The Company holds certain SVO designated securities and has not elected to use a systematic value measurement method to value those securities, but carries them at fair value. The Company has one investment that is using the systematic value approach.
- Common stocks are carried at fair value, except investments in stocks of uncombined subsidiaries and affiliates in which the Company has an interest of 10% or more are carried on an equity basis.
- Preferred stocks are carried at amortized cost or fair value, in accordance with the NAIC *Purposes and Procedures* Manual of the Capital Markets and Investment Analysis Office.
- Mortgage loans are stated at amortized cost or fair value, in accordance with the NAIC *Purposes and Procedures* Manual of the Capital Markets and Investment Analysis Office.
- Loan-backed bonds and structured securities are stated at amortized cost using the interest method including anticipated prepayments at the date of purchase in accordance with SSAP 43-R - *Loan Backed and Structured Securities*. Changes in prepayment speeds and estimated cash flows from the original purchase assumptions are evaluated quarterly and are accounted for on the prospective basis.

Notes to the Financial Statements

1. Summary of Significant Accounting Policies and Going Concern (Continued)

- (7) The Company carries its insurance subsidiaries as an equity investment in its statutory surplus. In accordance with SSAP No. 97 - *Investments in Subsidiary, Controlled, and Affiliated Entities, a Replacement of SSAP No. 88*, dividends or distributions received from an investee shall be recognized in investment income when declared to the extent that they are not in excess of the undistributed accumulated earnings attributable to the investee. Dividends or distributions declared in excess of the undistributed accumulated earnings attributable to the investee shall reduce the carrying amount of the investment. See Note 13, *Capital and Surplus, Shareholders' Dividend Restrictions and Quasi-Reorganizations*, part 4 for further details.
- (8) The Company has ownership interests in limited partnerships, joint ventures, or limited liability entities. The Company carries these interests based upon their proportionate share of the underlying GAAP equity of the investment.
- (9) Certain derivatives are carried at amortized cost as described above in Note 1. A. All other derivative instruments are generally accounted for at fair value with changes in fair value recorded as unrealized gains or losses until realized at closing of the contract.
- (10) The Company has no accident and health business and therefore no premium deficiency calculation.
- (11) The Company has no accident and health contracts.
- (12) The minimum threshold for asset expenditure is set at \$20,000 for an individual item or a group of related assets.
- (13) The Company does not have any pharmaceutical rebate receivables.

D. Going Concern

There is no substantial doubt about the Company's ability to continue as a going concern.

2. Accounting Changes and Corrections of Errors - Not Applicable

3. Business Combinations and Goodwill

- A. Statutory Purchase Method - Not Applicable
- B. Statutory Merger - Not Applicable
- C. Assumption Reinsurance - Not Applicable
- D. Impairment Loss - Not Applicable

4. Discontinued Operations - Not Applicable

5. Investments

A. Mortgage Loans, including Mezzanine Real Estate Loans

- (1) Maximum and minimum lending rates for mortgage loans - Not Applicable
- (2) The maximum percentage of any one loan to the value of the security at the time of the loan, exclusive of insured or guaranteed or purchase money mortgages was 81.83%.
- (3) Taxes, assessments and any amounts advanced and not included in mortgage loan total - None

Notes to the Financial Statements

5. Investments (Continued)

(4) Age analysis of mortgage loans and identification of mortgage loans in which the insurer is a participant or co-lender in a mortgage loan agreement

| | Farm | Residential | | Commerical | | Mezzanine | Total |
|--|------|-------------|-----------|------------|------------------|---------------|------------------|
| | | Insured | All Other | Insured | All Other | | |
| a. Current Year | | | | | | | |
| 1. Recorded Investment (All) | | | | | | | |
| (a) Current | \$ | \$ | \$ | \$ | \$ 1,034,363,961 | \$ | \$ 1,034,363,961 |
| (b) 30 - 59 days past due | | | | | | | |
| (c) 60 - 89 days past due | | | | | | | |
| (d) 90 - 179 days past due | | | | | | | |
| (e) 180+ days past due | | | | | | | |
| 2. Accruing Interest 90-179 Days Past Due | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (b) Interest accrued | | | | | | | |
| 3. Accruing Interest 180+ Days Past Due | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (b) Interest accrued | | | | | | | |
| 4. Interest Reduced | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (b) Number of loans | | | | | | | |
| (c) Percent reduced | % | % | % | % | % | % | % |
| 5. Participant or Co-lender in a Mortgage Loan Agreement | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| b. Prior Year | | | | | | | |
| 1. Recorded Investment | | | | | | | |
| (a) Current | \$ | \$ | \$ | \$ | \$ 1,039,818,396 | \$ 23,939,000 | \$ 1,063,757,396 |
| (b) 30 - 59 days past due | | | | | | | |
| (c) 60 - 89 days past due | | | | | | | |
| (d) 90 - 179 days past due | | | | | | | |
| (e) 180+ days past due | | | | | | | |
| 2. Accruing Interest 90-179 Days Past Due | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (b) Interest accrued | | | | | | | |
| 3. Accruing Interest 180+ Days Past Due | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (b) Interest accrued | | | | | | | |
| 4. Interest Reduced | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (b) Number of loans | | | | | | | |
| (c) Percent reduced | % | % | % | % | % | % | % |
| 5. Participant or Co-lender in a Mortgage Loan Agreement | | | | | | | |
| (a) Recorded investment | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

(5) Investment in impaired loans with or without allowance for credit losses and impaired loans subject to a participant or co-lender mortgage loan agreement for which the reporting entity is restricted from unilaterally foreclosing on the mortgage loan - None

(6) Investment in impaired loans - average recorded investment, interest income recognized, recorded investment on nonaccrual status and amount of interest income recognized using a cash-basis method of accounting - None

(7) Allowance for credit losses - None

(8) Mortgage loans derecognized as a result of foreclosure - None

(9) Policy for recognizing interest income and impaired loans - None

B. Debt Restructuring - Not Applicable

C. Reverse Mortgages - Not Applicable

Notes to the Financial Statements

5. Investments (Continued)

D. Loan-Backed Securities

- (1) Loan-backed and structured securities ("LBASS") are valued and reported in accordance with Statement of Statutory Accounting Principles ("SSAP") 43R – *Loan-Backed and Structured Securities*. Prepayment assumptions are primarily obtained from external sources or internal estimates. These assumptions are consistent with the current interest rate and economic environment. The prospective adjustment method is used on most non-agency LBASS. Fair values are based on independent pricing sources. The Company reviews securities at least quarterly for other-than-temporary impairments ("OTTI") using current cash flow assumptions. The Company recognized no OTTI charges on loan-backed securities as of March 31, 2021, and \$12,962,070 OTTI charges as of December 31, 2020.
- (2) Loan-backed and structured securities with a recognized other-than-temporary impairment (OTTI) - Not Applicable
- (3) Securities held that were other-than-temporarily impaired due to the present value of cash flows expected to be collected was less than the amortized cost of securities - Not Applicable
- (4) All impaired securities for which an OTTI has not been recognized in earnings as a realized loss
 - a. The aggregate amount of unrealized losses:
 1. Less than 12 months..... \$.....(844,212)
 2. 12 months or longer..... (2,793,770)
 - b. The aggregate related fair value of securities with unrealized losses:
 1. Less than 12 months..... \$..... 24,906,671
 2. 12 months or longer..... 56,703,153
- (5) The Company evaluates whether credit impairment exists by considering primarily the following factors: a) changes in the financial condition, credit rating and near term prospects of the issuer, b) whether the issuer is current on contractually obligated interest and principal payments, c) changes in the financial condition of the security's underlying collateral, d) the payment structure of the security and e) the length of time and extent to which the fair value has been less than amortized cost of the security.

E. Dollar Repurchase Agreements and/or Securities Lending Transactions - Not Applicable

F. Repurchase Agreements Transactions Accounted for as Secured Borrowing - Not Applicable

G. Reverse Repurchase Agreements Transactions Accounted for as Secured Borrowing - Not Applicable

H. Repurchase Agreements Transactions Accounted for as a Sale - Not Applicable

I. Reverse Repurchase Agreements Transactions Accounted for as a Sale - Not Applicable

J. Real Estate - Not Applicable

K. Low-Income Housing Tax Credits (LIHTC) - Not Applicable

Notes to the Financial Statements

5. Investments (Continued)

L. Restricted Assets

(1) Restricted assets (including pledged)

| Restricted Asset Category | Gross (Admitted & Nonadmitted) Restricted | | | | | | | | | | |
|--|---|--|-----------------------------|------------------------------------|-----------------------|-----------------------|-------------------------------|------------------------------|---------------------------------|--|--------------------------------------|
| | Current Year | | | | | | | Current Year | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | Total General Account (G/A) | G/A Supporting Separate Account (S/A) Activity | Total S/A Restricted Assets | S/A Assets Supporting G/A Activity | Total (1 + 3) | Total From Prior Year | Increase / (Decrease) (5 - 6) | Total Nonadmitted Restricted | Total Admitted Restricted (5-8) | Gross (Admitted & Nonadmitted) Restricted to Total Assets, % | Admitted to Total Admitted Assets, % |
| 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 | 15,530,000 | | | | 15,530,000 | 2,350,000 | 13,180,000 | | 15,530,000 | | |
| h. Letter stock or securities restricted as to sale - excluding FHLB capital stock | | | | | | | | | | | |
| i. FHLB capital stock | 34,600,000 | | | | 34,600,000 | 34,601,000 | (1,000) | | 34,600,000 | | |
| j. On deposit with states | 4,028,429 | | | | 4,028,429 | 4,030,758 | (2,329) | | 4,028,429 | | |
| k. On deposit with other regulatory bodies | | | | | | | | | | | |
| l. Pledged as collateral to FHLB (including assets backing funding agreements) | 926,828,283 | | | | 926,828,283 | 890,442,596 | 36,385,687 | | 926,828,283 | | |
| m. Pledged as collateral not captured in other categories | | | | | | | | | | | |
| n. Other restricted assets | | | | | | | | | | | |
| o. Total restricted assets | \$ 980,986,712 | \$ | \$ | \$ | \$ 980,986,712 | \$ 931,424,354 | \$ 49,562,358 | \$ | \$ 980,986,712 | % | % |

(2) Detail of assets pledged as collateral not captured in other categories (contracts that share similar characteristics, such as reinsurance and derivatives, are reported in the aggregate) - None

(3) Detail of other restricted assets (contracts that share similar characteristics, such as reinsurance and derivatives, are reported in the aggregate) - None

Notes to the Financial Statements

5. Investments (Continued)

(4) Collateral received and reflected as assets within the reporting entity's financial statements

| Collateral Assets | (1) Book/Adjusted Carrying Value (BACV) | (2) Fair Value | (3) % of BACV to Total Assets (Admitted and Nonadmitted) | (4) % of BACV to Total Admitted Assets |
|--|--|-------------------|--|---|
| General Account: | | | | |
| a. Cash, cash equivalents and short-term investments | \$ 408,402,471 | \$ 408,402,471 | % | % |
| b. Schedule D, Part 1 | | | | |
| c. Schedule D, Part 2, Section 1 | | | | |
| d. Schedule D, Part 2, Section 2 | | | | |
| e. Schedule B | | | | |
| f. Schedule A | | | | |
| g. Schedule BA, Part 1 | | | | |
| h. Schedule DL, Part 1 | | | | |
| i. Other | | | | |
| j. Total Collateral Assets (a+b+c+d+e+f+g+h+i) | \$ 408,402,471 | \$ 408,402,471 | % | % |
| Separate Account: | | | | |
| k. Cash, cash equivalents and short-term investments | \$ | \$ | % | % |
| l. Schedule D, Part 1 | | | | |
| m. Schedule D, Part 2, Section 1 | | | | |
| n. Schedule D, Part 2, Section 2 | | | | |
| o. Schedule B | | | | |
| p. Schedule A | | | | |
| q. Schedule BA, Part 1 | | | | |
| r. Schedule DL, Part 1 | | | | |
| s. Other | | | | |
| t. Total Collateral Assets (k+l+m+n+o+p+q+r+s) | \$ | \$ | % | % |

| | (1) Amount | (2) % of Liability to Total Liabilities |
|--|----------------|--|
| u. Recognized Obligation to Return Collateral Asset (General Account) | \$ 408,402,471 | % |
| v. Recognized Obligation to Return Collateral Asset (Separate Account) | \$ | % |

M. Working Capital Finance Investments - Not Applicable

N. Offsetting and Netting of Assets and Liabilities - Not Applicable

O. 5GI Securities

| Investment | Number of 5GI Securities | | Aggregate BACV | | Aggregate Fair Value | |
|--------------------------------------|--------------------------|------------|----------------|---------------|----------------------|---------------|
| | 03/31/2021 | 12/31/2020 | 03/31/2021 | 12/31/2020 | 03/31/2021 | 12/31/2020 |
| (1) Bonds - amortized cost | 7 | 4 | \$ 40,992,904 | \$ 21,516,071 | \$ 51,859,208 | \$ 31,756,360 |
| (2) LB & SS - amortized cost | | | | | | |
| (3) Preferred stock - amortized cost | | | | | | |
| (4) Preferred stock - fair value | | | | | | |
| (5) Total (1+2+3+4) | 7 | 4 | \$ 40,992,904 | \$ 21,516,071 | \$ 51,859,208 | \$ 31,756,360 |

P. Short Sales - Not Applicable

Q. Prepayment Penalty and Acceleration Fees - Not Applicable

R. Reporting Entity's Share of Cash Pool by Asset type - Not Applicable

6. Joint Ventures, Partnerships and Limited Liability Companies

A. Investments in Joint Ventures, Partnerships or Limited Liability Companies that Exceed 10% of Admitted Assets

The Company has no investments in joint venture, partnerships or limited liability companies that exceeded 10% of total admitted assets as of March 31, 2021, and December 31, 2020, respectively.

B. Impaired Investments in Joint Ventures, Partnerships and Limited Liability Companies

The Company recognizes impairments when it is probable that it will be unable to recover the carrying amount of the investment or there is evidence indicating inability of the investee to sustain earnings that would justify the carrying value of the investment. The Company recognized impairments of \$0 and \$12,209,273 in joint ventures, partnerships, or limited liability companies as of March 31, 2021, and December 31, 2020, respectively.

Notes to the Financial Statements

7. Investment Income

The Company did not have any due and accrued income over 90 days past due that was excluded from surplus as of March 31, 2021, and December 31, 2020, respectively.

8. Derivative Instruments

A. Derivatives under SSAP No. 86 - Derivatives

- (1) The Company owns equity index options to limit its net exposure to equity market risk. The Company also enters into various equity and interest rate contracts to hedge the general business risk. The Company receives collateral from its derivative counterparties to limit the risk of nonperformance by the counterparties.
- (2) The Company's derivative portfolio consists of equity index options to hedge the growth in interest credited to the customers on the indexed universal life insurance products as well as various equity and interest rate contracts to mitigate the general business risk. The total net carrying values of derivative assets were \$83,569,852 and \$138,164,317 as of March 31, 2021 and December 31, 2020, respectively.
- (3) The Company's derivatives do not meet the criteria for effective hedges. Per Iowa Administrative Code 191-97, the equity indexed options are carried at amortized cost, with amortization recorded as a component of net investment income. The future contracts are accounted for under the fair value method of accounting, with changes in fair value recorded as unrealized investment gains or losses. The realized gains/losses are recorded at the option expiration date.
- (4) Derivative contracts with financing premiums - Not Applicable
- (5) Net gain or loss recognized - Not Applicable
- (6) Net gain or loss recognized from derivatives no longer qualifying for hedge accounting - Not Applicable
- (7) During Q4 2019 and Q3 2020, the Company has designated an interest rate swap and a bond forward to hedge the interest rate risk associated with the planned purchase of AFS debt securities in a cash flow hedge. Regression analysis is used to assess the effectiveness of this hedge. For the period ended March 31, 2021, both hedges were closed. Following the qualifying purchases of AFS securities, the fair value \$16,439,797 of the hedge associated with each purchase was adjusted to the AFS book values, and accretion or amortization will be recognized over the life of the securities using the effective interest method. This arrangement is hedging purchases in 2021 and is expected to affect earnings until 2050.
- (8) Premium Cost for Derivative Contracts - Not Applicable

B. Derivatives under SSAP No. 108 - Derivative Hedging Variable Annuity Guarantees (Life/Fraternal Only) - Not Applicable

9. Income Taxes - No Significant Changes

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

A. Nature of Relationships

The Company is organized as a stock life insurance company. The Company is a wholly-owned direct subsidiary of Commonwealth Annuity and Life Insurance Company, a Massachusetts company, which is a wholly-owned indirect subsidiary of The Global Atlantic Financial Group LLC ("TGAFGL"), a Bermuda Company.

The Company directly owns all of the outstanding shares of Cape Verity I, Inc. ("CVI"), an Iowa domiciled company, Cape Verity III, Inc. ("CVIII"), an Iowa domiciled company, and Gotham Re, Inc. ("Gotham"), a Vermont domiciled company.

On February 1, 2021, KKR & Co. Inc. ("KKR") indirectly acquired a majority interest in Accordia Life and Annuity Company ("Accordia") following the merger of Global Atlantic Financial Group Limited ("GAFGL") and Magnolia Merger Sub Limited, with GAFGL as the surviving entity of the merger transaction. Prior to the merger transaction, Magnolia Merger Sub Limited was a Bermuda exempted company, a direct wholly owned subsidiary of Magnolia Parent LLC (now known as The Global Atlantic Financial Group LLC or "TGAFGL") and an indirect subsidiary of KKR. Accordingly, TGAFGL is now the holding company of GAFGL and KKR is deemed the ultimate controlling person of Accordia.

In connection with the merger transaction, on February 1, 2021, Accordia entered into an investment management agreement with Kohlberg Kravis Roberts & Co. L.P., a Delaware limited partnership and KKR subsidiary.

KKR Magnolia Holdings LLC owns a total of approximately 61% of the outstanding ordinary shares of TGAFGL; the remaining investors, none of whom own more than 9.9%, own the remaining approximately 39% of the outstanding ordinary shares.

As of March 31, 2021, the Company did not own any market traded bonds of KKR.

As of December 31, 2020, the Company owned market traded bonds of Goldman Sachs, with an NAIC rating of 2, a carrying value of \$62,454,653, and a market value of \$89,676,212. The purchase of these securities constituted arms-length transactions.

B. Detail of Transactions Greater than ½ of 1% of Net Admitted Assets

As of March 31, 2021, no transactions greater than ½ of 1% of net admitted assets had occurred.

On December 18, 2020, the Company received a \$250,000,000 cash contribution from Commonwealth Annuity and Life Insurance Company.

During 2020, bonds and cash with an aggregate value of \$120,000,000 were transferred between the Company and Cape Verity III, Inc. ("CVIII") as a capital contribution.

During 2020, bonds and cash with an aggregate value of \$56,773,290 were transferred between the Company and Commonwealth Annuity Life Insurance Company ("CWA"). The sales consideration of securities between the Company and CWA was at its fair value on the transaction date.

Change in Terms of Intercompany Arrangements

Effective September 30, 2013, the Company and its subsidiaries entered into a Services and Expense Agreement with Global Atlantic Financial Company ("GAFC") and GA Finco under which GAFC and GA Finco and their affiliates agreed to provide personnel, management services, administrative support, the use of facilities and such other services as the parties may agree to from time to time. The agreement was filed with the IAID and was subsequently amended pursuant to IAID approval on June 22, 2018.

On April 1, 2019 a subsidiary of the Company, Cape Verity II, was recaptured and that business was retroceded to a different subsidiary, Cape Verity III. This activity resulted in a capital decrease of (\$46,019,028). Cape Verity II, was subsequently dissolved on June 26, 2019.

C. Transactions With Related Party Who Are Not Reported on Schedule Y - None

Notes to the Financial Statements

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

D. Amounts Due to or From Related Parties

As of March 31, 2021, and December 31, 2020, respectively, the Company reported \$0 and \$0 receivable from affiliates and \$4,065,955 and \$5,501,151 respectively, due to affiliates. All intercompany balances shown as payable to or from parent, subsidiaries and affiliates are settled within 30 days of their incurrence under the terms of the intercompany expense sharing agreements.

The Company pays portfolio management fees to Goldman Sachs Asset Management ("GSAM"). This resulted in a payable to GSAM of \$2,860,376 and \$2,194,148 at March 31, 2021, and December 31, 2020, respectively.

E. Management, Service Contracts, Cost Sharing Arrangements

Under the ownership of Commonwealth Annuity the Company has entered into shared services, management services, and investment management services agreements with related parties. These affiliates provide legal, compliance, technology, operations financial reporting, human resources, risk management, and distribution services. The Company recorded \$1,681,737 and \$6,742,055 payable at March 31, 2021 and December 31, 2020, respectively.

F. Guarantees or Contingencies - Not Applicable

G. Nature of Relationships that Could Affect Operations

The Company's various affiliated relationships and agreement/transactions are discussed above in Note 10. The operating results and financial position of the Company as reported in these financial statements would not be significantly different from those that would have been obtained if the Company were autonomous.

H. Amount Deducted for Investment in Upstream Company

The Company does not own any shares of its parent, Commonwealth Annuity, nor does it own any shares of its ultimate parent TGAFGL.

I. Detail of Investments in Affiliates Greater Than 10% of Admitted Assets - Not Applicable

J. Write-Down for Impairments of Investments in Subsidiary Controlled or Affiliated Companies - Not Applicable

K. Foreign Subsidiary Value Using CARVM - Not Applicable

L. Downstream Holding Company Value Using Look-Through Method - Not Applicable

M. All SCA Investments - Not Applicable

N. Investment in Insurance SCAs

- (1) A description of the accounting practice, with a statement that the practice differs from the NAIC statutory accounting practices and procedures

Accordia's subsidiaries Cape Verity I, Inc. and Cape Verity III, Inc. follow Iowa Administrative Code ("IAC") Section 191-99.11(3), Limited Purpose Subsidiary Life Insurance Company, and subsidiary Gotham Re Inc. follows Vermont's special purpose financing captive law, which reflect departures from NAIC SAP. The subsidiaries have included as an admitted asset the outstanding principal amount of a Variable Funding Puttable Note (contingent note) serving as collateral for reinsurance credit taken by an affiliated cedant in connection with a reinsurance agreement entered into between the Company and the affiliated cedant. These assets are not included as a risk-based asset in the Company's risk-based capital calculation.

- (2) The monetary effect on net income and surplus

| SCA Entity (Investments in Insurance SCA Entities) | Monetary Effect on NAIC SAP | | Amount of Investment | |
|--|--------------------------------|-----------------------------|------------------------------|--|
| | Net Income Increase (Decrease) | Surplus Increase (Decrease) | Per Audited Statutory Equity | If the Insurance SCA had Completed Statutory Financial Statements* |
| CAPE VERITY I | \$ 567,199,374 | \$ 567,199,374 | \$ 103,963,801 | \$ (463,235,573) |
| CAPE VERITY III | | 1,217,371,934 | 150,018,240 | (1,067,353,695) |
| GOTHAM | | 158,482,113 | 27,592,360 | (130,889,753) |

* Per AP&P Manual (without permitted or prescribed practices)

- (3) RBC Impact

If the Company had not been permitted to include the contingent note in surplus, the Company's risk-based capital would have been below Mandatory Control Level.

O. SCA and SSAP No. 48 Entity Loss Tracking - Not Applicable

11. Debt

A. Debt, Including Capital Notes - Not Applicable

B. FHLB (Federal Home Loan Bank) Agreements

- (1) The Company is a member of the Federal Home Loan Bank ("FHLB") Des Moines. Through its membership, the Company has conducted business activity (borrowings) with the FHLB. It is part of the Company's strategy to utilize these funds as a key source of liquidity and to promote liability-driven duration management. The company has determined the actual/estimated maximum borrowing capacity as \$643,000,000. The company calculated this amount in accordance with current and potential acquisitions of FHLB capital stock.

Notes to the Financial Statements

11. Debt (Continued)

(2) FHLB capital stock

(a) Aggregate totals

| | (1) Total (2+3) | (2) General Account | (3) Separate Accounts |
|---|-----------------------|---------------------------|-----------------------------|
| 1. Current Year | | | |
| (a) Membership stock - Class A | \$ | \$ | \$ |
| (b) Membership stock - Class B | 10,000,000 | 10,000,000 | ..... |
| (c) Activity stock | 24,600,000 | 24,600,000 | ..... |
| (d) Excess stock | ..... | ..... | ..... |
| (e) Aggregate total (a+b+c+d) | \$ 34,600,000 | \$ 34,600,000 | \$ |
| (f) Actual or estimated borrowing capacity as determined by the insurer | \$ 643,000,000 | | |
| 2. Prior Year-End | | | |
| (a) Member stock - Class A | \$ | \$ | \$ |
| (b) Membership stock - Class B | 10,001,000 | 10,001,000 | ..... |
| (c) Activity stock | 24,600,000 | 24,600,000 | ..... |
| (d) Excess stock | ..... | ..... | ..... |
| (e) Aggregate total (a+b+c+d) | \$ 34,601,000 | \$ 34,601,000 | \$ |
| (f) Actual or estimated borrowing capacity as determined by the insurer | \$ 669,000,000 | | |

(b) Membership stock (class A and B) eligible and not eligible for redemption

| Membership Stock | (1) Current Year Total (2+3+4+5+6) | (2) Not Eligible for Redemption | Eligible for Redemption | | | |
|------------------|--|---------------------------------------|------------------------------|--|----------------------------------|---------------------|
| | | | (3) Less Than 6 Months | (4) 6 Months to Less Than 1 Year | (5) 1 to Less Than 3 Years | (6) 3 to 5 Years |
| 1. Class A | \$ | \$ | \$ | \$ | \$ | \$ |
| 2. Class B | \$ 10,000,000 | \$ 10,000,000 | \$ | \$ | \$ | \$ |

(3) Collateral pledged to FHLB

(a) Amount pledged as of reporting date

| | (1) Fair Value | (2) Carrying Value | (3) Aggregate Total Borrowing |
|--|-------------------|-----------------------|-------------------------------------|
| 1. Current year total general and separate accounts total collateral pledged (Lines 2+3) | \$ 978,363,849 | \$ 926,828,283 | \$ 615,000,000 |
| 2. Current year general account total collateral pledged | 978,363,849 | 926,828,283 | 615,000,000 |
| 3. Current year separate accounts total collateral pledged | ..... | ..... | ..... |
| 4. Prior year-end total general and separate accounts total collateral pledged | 951,404,638 | 890,442,596 | 615,000,000 |

(b) Maximum amount pledged during reporting period

| | (1) Fair Value | (2) Carrying Value | (3) Amount Borrowed at Time of Maximum Collateral |
|--|-------------------|-----------------------|--|
| 1. Current year total general and separate accounts maximum collateral pledged (Lines 2+3) | \$ 1,003,435,571 | \$ 926,828,283 | \$ 615,000,000 |
| 2. Current year general account maximum collateral pledged | 1,003,435,571 | 926,828,283 | 615,000,000 |
| 3. Current year separate accounts maximum collateral pledged | ..... | ..... | ..... |
| 4. Prior year-end total general and separate accounts maximum collateral pledged | 1,003,435,571 | 900,504,762 | 615,000,000 |

Notes to the Financial Statements

11. Debt (Continued)

(4) Borrowing from FHLB

(a) Amount as of the reporting date

| | (1) | (2) | (3) | (4) |
|-----------------------------|-----------------------|-----------------------|-------------------|---|
| | Total (2+3) | General Account | Separate Accounts | Funding Agreements Reserves Established |
| 1. Current Year | | | | |
| (a) Debt | \$ | \$ | \$ | XXX |
| (b) Funding agreements | 615,000,000 | 615,000,000 | | \$ |
| (c) Other | | | | XXX |
| (d) Aggregate total (a+b+c) | <u>\$ 615,000,000</u> | <u>\$ 615,000,000</u> | <u>\$</u> | <u>\$</u> |
| 2. Prior Year-end | | | | |
| (a) Debt | \$ | \$ | \$ | XXX |
| (b) Funding agreements | 615,000,000 | 615,000,000 | | \$ |
| (c) Other | | | | XXX |
| (d) Aggregate total (a+b+c) | <u>\$ 615,000,000</u> | <u>\$ 615,000,000</u> | <u>\$</u> | <u>\$</u> |

(b) Maximum amount during reporting period (current year)

| | (1) | (2) | (3) |
|----------------------------------|-----------------------|-----------------------|-------------------|
| | Total (2+3) | General Account | Separate Accounts |
| 1. Debt | \$ | \$ | \$ |
| 2. Funding agreements | 615,000,000 | 615,000,000 | |
| 3. Other | | | |
| 4. Aggregate total (Lines 1+2+3) | <u>\$ 615,000,000</u> | <u>\$ 615,000,000</u> | <u>\$</u> |

(c) FHLB - Prepayment obligations

| | Does the company have prepayment obligations under the following arrangements (YES/NO)? |
|-----------------------|---|
| 1. Debt | NO |
| 2. Funding agreements | YES |
| 3. Other | NO |

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

A. Defined Benefit Plan

(1) Change in benefit obligation - No Significant Changes

(2) Change in plan assets - No Significant Changes

(3) Funded status - No Significant Changes

(4) Components of net periodic benefit cost

| | Pension Benefits | | Postretirement Benefits | | Special or Contractual Benefits Per SSAP No. 11 | |
|---|------------------|-------------------|-------------------------|------------|---|------------|
| | 03/31/2021 | 12/31/2020 | 03/31/2021 | 12/31/2020 | 03/31/2021 | 12/31/2020 |
| a. Service cost | \$ 12,299 | \$ 49,196 | \$ | \$ | \$ | \$ |
| b. Interest cost | 69,726 | 278,904 | | | | |
| c. Expected return on plan assets | | | | | | |
| d. Transition asset or obligation | | | | | | |
| e. Gains and losses | | | | | | |
| f. Prior service cost or credit | | | | | | |
| g. Gain or loss recognized due to a settlement or curtailment | | | | | | |
| h. Total net periodic benefit cost | <u>\$ 82,025</u> | <u>\$ 328,100</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

(5) Amounts in unassigned funds (surplus) recognized as components of net periodic benefit cost - No Significant Changes

(6) Amounts in unassigned funds (surplus) that have not yet been recognized as components of net periodic benefit cost - No Significant Changes

(7) Weighted-average assumptions used to determine net periodic benefit cost - No Significant Changes

(8) Accumulated benefit obligation - No Significant Changes

(9) Multiple non-pension postretirement benefit plans - Not Applicable

(10) Estimated future payments, which reflect expected future service, as appropriate - No Significant Changes

Notes to the Financial Statements

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

- (11) Contributions expected to be paid to the plan during the next fiscal year - No Significant Changes
- (12) Amounts and types of securities of the reporting entity and related parties included in plan assets - No Significant Changes
- (13) Alternative method used to amortize prior service amounts or net gains and losses - No Significant Changes
- (14) Substantive commitments used as the basis for accounting for the benefit obligation - No Significant Changes
- (15) Special or contractual termination benefits recognized during the period - No Significant Changes
- (16) Significant changes in the benefit obligation or plan assets not otherwise disclosed - No Significant Changes
- (17) Funded status of the plan and surplus impact - No Significant Changes
- (18) Remaining surplus impact during transition period after adoption of SSAP No. 92 and SSAP No. 102 - No Significant Changes

- B. Investment Policies and Strategies of Plan Assets - Not Applicable
- C. Fair Value of Each Class of Plan Assets - Not Applicable
- D. Expected Long-Term Rate of Return for the Plan Assets - Not Applicable
- E. Defined Contribution Plans - No Significant Changes
- F. Multiemployer Plans - Not Applicable
- G. Consolidated/Holding Company Plans

The Company is allocated a share of the costs of the GAFC employee-sponsored defined contribution plans. GAFC matches 100% of the first 6% of eligible compensation contributed by participants. Participants are 100% vested in the 4% employer safe harbor matching contribution. Participants vest in the additional 2% employer matching contribution on a graded schedule over five years, based upon years of service. The allocated expense through March 31, 2021 and December 31, 2020 was \$803,508 and \$2,087,150, respectively.

- H. Postemployment Benefits and Compensated Absences - Not Applicable
- I. Impact of Medicare Modernization Act on Postretirement Benefits (INT 04-17) - Not Applicable

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

- A. The Company has 200,000 shares authorized, issued and outstanding. All shares are common stock.
- B. The Company has no preferred stock authorized.
- C. The payment of dividends by the Company to its parent is regulated under Iowa law. Under Iowa law, the Company may pay dividends only from the earned surplus arising from its business and must receive the prior approval (or non-disapproval) of the Iowa Insurance Commissioner to pay any dividend that would exceed certain statutory limitations.
- D. No dividends were paid during the quarter.
- E. Within the limitations presented in item (C), above, there are no restrictions placed on the portion of Company profits that may be paid as ordinary dividends to shareholder.
- F. The unassigned surplus is held for the benefit of the Company's shareholder.
- G. There were no unpaid advances to surplus.
- H. Stock Held for Special Purposes
No shares of stock are held by the Company, including stock of affiliated companies, for special purposes.
- I. There were no changes in balances of special surplus.
- J. Unassigned Funds (Surplus)
The portion of unassigned funds (surplus) represented or reduced by unrealized gains and (losses), net of capital gains tax, was \$(27,960,839) and \$(13,618,693) at March 31, 2021 and December 31, 2020, respectively.
- K. Company-Issued Surplus Debentures or Similar Obligations - Not Applicable
- L. Impact of Any Restatement Due to Prior Quasi-Reorganizations - Not Applicable
- M. Effective Date(s) of Quasi-Reorganizations in the Prior 10 Years - Not Applicable

14. Liabilities, Contingencies and Assessments

- A. Contingent Commitments
 - (1) Commitments or contingent commitment(s) to an SCA entity, joint venture, partnership, or limited liability company
The Company invests in certain joint ventures, limited liability companies ("LLCs") and partnerships, and in some cases makes a commitment for additional investment up to a maximum invested amount. As of March 31, 2021 commitments to make additional investments to joint ventures, LLCs and partnerships total \$19,713,637.
 - (2) Nature and circumstances of guarantee - None
 - (3) Aggregate compilation of guarantee obligations - None

Notes to the Financial Statements

14. Liabilities, Contingencies and Assessments (Continued)

B. Assessments

Unfavorable economic conditions may contribute to an increase in the number of insurance companies that are under regulatory supervision. This may result in an increase in mandatory assessments by state guaranty funds, or voluntary payments by solvent insurance companies to cover losses to policyholders of insolvent or rehabilitated companies. Mandatory assessments, which are subject to statutory limits, can be partially recovered through a reduction in future premium taxes in some states. The Company is not able to reasonably estimate the potential impact of any such future assessments or voluntary payments.

C. Gain Contingencies - Not Applicable

D. Claims Related Extra Contractual Obligation and Bad Faith Losses Stemming from Lawsuits - Not Applicable

E. Joint and Several Liabilities

Pursuant to the Coinsurance Agreement between the Company and Aviva Life and Annuity Company dated as of October 2, 2013, the reinsurance liabilities assumed from Aviva Life and Annuity Company include certain third-party claims.

In connection with the process of converting over 500,000 in-force life insurance policies from systems managed by Athene Holdings Limited, or "Athene," to the platform of one of our third party service providers, DXC, or the "Conversion," the Company expects to incur a variety of litigation and regulatory costs. The Company has received formal and informal inquiries from state regulators concerning the administration of policies, policyholder complaints and possible violations of state insurance or consumer protection laws, which have resulted in and may result in additional fines, monetary settlements or proceedings. For example, on June 13, 2018, Accordia received notice of a regulatory matter from the California Department of Insurance regarding administration issues relating to certain California life insurance policies reinsured by Accordia which are administered by DXC. On August 19, 2020, Accordia and the California Department of Insurance resolved the dispute, whereby Accordia paid a \$11.5 million fine and agreed to perform certain corrective actions for California policyholders impacted by conversion.

An independent life insurance producer filed a class action complaint in the Southern District of Iowa against Accordia and DXC, seeks to represent a class of Accordia independent producers whom he claimed were harmed by, and unable to receive renewal commissions due to, the Conversion. On June 26, 2020, plaintiffs filed for preliminary approval of a class settlement entered into by the parties to the case. The settlement includes a \$3.1 million common fund and additional injunctive relief. The court granted preliminary approval of the settlement on July 7, 2020, and granted final approval on October 27, 2020. The \$3.1 million common fund has been put in escrow by the defendants.

The Company has also been named in several lawsuits involving Conversion-related issues and may face additional claims in the future. Accordia was a defendant in a policyholder class action, *Clapp, et al. v. Accordia Life and Annuity Company, et al.*, in the Central District of Illinois, and before that, was also a defendant in a putative policyholder class action *McGuire v. Accordia Life and Annuity Company, et al.*, in the Central District of California. Both cases alleged injuries to policyholders related to billing issues stemming from the Conversion. In December 2018, the parties in the *McGuire* action filed a joint stipulation of dismissal without prejudice. The plaintiffs in the *Clapp* action filed an amended complaint alleging claims on behalf of a nationwide class, subsuming the claims previously brought in the *McGuire* action. On June 7, 2019, the court preliminarily approved of the settlement agreement the Company entered into in May 2019 with the plaintiffs in the *Clapp* matter, and the court provided final approval of the settlement on June 23, 2020. Under the settlement, we are providing policyholder remediation, including a claim review process with third party review upon request of a policyholder.

Although the ultimate legal and financial responsibility cannot be estimated and the actual future expenditures to address Conversion matters could prove to be materially different from the amount that was accrued or reserved, the Company believes that certain liabilities are probable and can be reasonably estimated.

Various other lawsuits against the Company may arise in the course of the Company's business. Contingent liabilities arising from litigation, income taxes and other matters are not considered material in relation to the financial position of the Company. The litigation accrual was \$25,804,161 and \$24,774,327 at March 31, 2021 and December 31, 2020, respectively.

F. All Other Contingencies - Not Applicable

15. Leases

A. Lessee Operating Lease - Not Applicable

B. Lessor Leases - Not Applicable

16. Information About Financial Instruments With Off-Balance-Sheet Risk And Financial Instruments With Concentrations of Credit Risk

The current credit exposure of the Company's over the counter derivative contracts is limited to the fair value of \$394,732,783 as of March 31, 2021. Credit risk is managed by entering into transactions with creditworthy counterparties and obtaining collaterals of \$392,872,471 from counterparties as of March 31, 2021. The exchange-traded derivatives are affected through a regulated exchange and positions are marked to market on a daily basis, the Company has little exposure to credit-related losses in the event of nonperformance by counterparties to such financial instruments.

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

A. Transfers of Receivables Reported as Sales - Not Applicable

B. Transfers and Servicing of Financial Assets - Not Applicable

C. Wash Sales - None

18. Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans - Not Applicable

19. Direct Premium Written/Produced by Managing General Agents/Third Party Administrators - Not Applicable

Notes to the Financial Statements

20. Fair Value Measurements

A. Fair Value Measurement

(1) Fair value measurements at reporting date

| Description for each class of asset or liability | Level 1 | Level 2 | Level 3 | Net Asset Value (NAV) | Total |
|--|---------------|----------------|---------------|-----------------------|----------------|
| a. Assets at fair value | | | | | |
| COMMON STOCK (UNAFFILIATED) | \$ 45,592,201 | \$ | \$ 54,426,941 | \$ | \$ 100,019,142 |
| DERIVATIVE ASSETS | 6,691,735 | 134,130,864 | | | 140,822,599 |
| Total assets at fair value/NAV | \$ 52,283,936 | \$ 134,130,864 | \$ 54,426,941 | \$ | \$ 240,841,741 |
| b. Liabilities at fair value | | | | | |
| DERIVATIVE LIABILITIES | \$ 11,954,874 | \$ 45,297,872 | \$ | \$ | \$ 57,252,746 |
| Total liabilities at fair value | \$ 11,954,874 | \$ 45,297,872 | \$ | \$ | \$ 57,252,746 |

(2) Fair value measurements in Level 3 of the fair value hierarchy

| Description | Ending balance as of 12/31/2020 | Transfers Into Level 3 | Transfers Out of Level 3 | Total Gains and (Losses) Included in Net Income | Total Gains and (Losses) Included in Surplus | Purchases | Issuances | Sales | Settlements | Ending Balance for 03/31/2021 |
|-----------------------|---------------------------------|------------------------|--------------------------|---|--|-----------|-----------|-------|-------------|-------------------------------|
| a. Assets | | | | | | | | | | |
| COMMON STOCK | \$ 41,532,894 | \$ | \$ | \$ | \$ 12,894,047 | \$ | \$ | \$ | \$ | \$ 54,426,941 |
| Total assets | \$ 41,532,894 | \$ | \$ | \$ | \$ 12,894,047 | \$ | \$ | \$ | \$ | \$ 54,426,941 |
| b. Liabilities | | | | | | | | | | |
| Total liabilities | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

(3) Transfers Between Level 1 and Level 2

There were no transfers between Levels 1 and 2 during the period ended March 31, 2021.

(4) The Company primarily owns common stock in one private entity with a carrying value of \$54,426,941, including unrealized gains of \$21,515,608. The valuation of the position is derived using the most recent equity raise level.

(5) Derivatives - Not Applicable

B. Other Fair Value Disclosures

No additional disclosures are required pertaining to fair value measurement.

C. Fair Values for All Financial Instruments by Level 1, 2 and 3

| Type of Financial Instrument | Aggregate Fair Value | Admitted Assets | Level 1 | Level 2 | Level 3 | Net Asset Value (NAV) | Not Practicable (Carrying Value) |
|------------------------------|----------------------|------------------|--------------|------------------|------------------|-----------------------|----------------------------------|
| BONDS | \$ 8,300,423,407 | \$ 7,705,735,079 | \$ 1,392,811 | \$ 6,499,947,003 | \$ 1,799,083,593 | \$ | \$ |
| CML | 1,084,357,450 | 1,034,363,961 | | | 1,084,357,450 | | |
| OIA | 50,026,430 | 218,630,964 | | 4,346,973 | 45,679,457 | | 159,725,045 |
| INVESTMENT IN LLC | | 111,655,247 | | | | | 111,655,247 |
| COMMON STOCK | 134,619,142 | 134,619,142 | 45,592,201 | | 89,026,941 | | |
| INVESTMENT IN SUB | | 453,197,175 | | | | | 453,197,175 |
| CASH AND EQUIVALENTS | 241,493,031 | 241,493,031 | 241,493,031 | | | | |
| DERIVATIVES | 418,909,288 | 140,822,599 | 6,691,735 | 412,217,553 | | | |
| TOTAL ASSETS | 10,229,828,748 | 10,040,517,198 | 295,169,778 | 6,916,511,529 | 3,018,147,441 | | 724,577,467 |
| DERIVATIVE LIABILITIES | 63,929,631 | 57,252,746 | 11,954,874 | 51,974,757 | | | |
| TOTAL LIABILITIES | 63,929,631 | 57,252,746 | 11,954,874 | 51,974,757 | | | |

D. Not Practicable to Estimate Fair Value

As of March 31, 2021, the Company owns 10 financial instruments that were not practicable to estimate fair value.

| Type or Class of Financial Instrument | Carrying Value | Effective Interest Rate | Maturity Date | Explanation |
|---------------------------------------|----------------|-------------------------|---------------|-------------|
| BA Common Stock | \$ 33,283,668 | % | | 1 |
| BA Common Stock | 13,861,102 | | | 1 |
| BA Common Stock | 11,270,736 | | | 1 |
| BA Common Stock | 7,186,099 | | | 1 |
| BA Common Stock | 10,413,442 | | | 1 |
| BA Common Stock | 66,327,271 | | | 1 |
| BA Common Stock | 15,336,545 | | | 1 |
| Short-Term Collateral Loan | 10,896,088 | 10.000 | 04/30/2021 | 1 |
| Common Stock | 453,197,175 | | | 2 |
| Common Stock | 111,655,247 | | | 3 |

Explanations

- For our equity method investments, our carrying amount generally is our share of the net asset value of the funds or the partnerships, which approximates fair value.
- Investments in subsidiaries are valued using the financial statements of the underlying related subsidiaries to approximate fair value.
- Affiliated common stock is valued using the financial statements of the underlying related subsidiaries to approximate fair value.

E. Nature and Risk of Investments Reported at NAV - Not Applicable

Notes to the Financial Statements

21. Other Items

A. Unusual or Infrequent Items

The Company had no reportable material extraordinary items.

B. Troubled Debt Restructuring - Not Applicable

C. Other Disclosures

Assets values of \$4,028,429 and \$4,030,758 at March 31, 2021 and December 31, 2020, respectively, were on deposit with government authorities or trustees as required by law.

The Company previously completed a conversion to a new life insurance administration system. In a limited number of cases, as a result of the conversion, the Company is using estimates for certain policyholder balances recorded in the consolidated financial statements. Any variances to the estimates will be recorded in future periods if estimates are revised or no longer utilized.

The Company's largest single life insurance policy face value as of March 31, 2021 is \$64,993,648.

D. Business Interruption Insurance Recoveries

The Company did not have any business interruption insurance recoveries as of March 31, 2021 or December 31, 2020

E. State Transferable and Non-Transferable Tax Credits - None

F. Subprime-Mortgage-Related Risk Exposure

(1) While the Company holds no direct investments in subprime mortgage loans, the Company may have limited exposure to subprime borrowers through direct investments in primarily investment grade subprime residential mortgage-backed securities. The Company's definition of subprime is predominantly based on borrower statistics from a residential pool of mortgages. Included in the statistics evaluated is the average credit score of the borrower, the loan-to-value ratio, the debt-to-income statistics, and the diversity of all these statistics across the borrower profile. As is true for all securities in the Company's portfolio, the entire mortgage-backed asset portfolio is reviewed for impairments at least quarterly. Additionally, reviews of specific mortgage-backed securities are made on a periodic basis by reviewing both the unrealized gain/loss as well as changes to the underlying statistics. Included in the analysis are current delinquency and default statistics, as well as the current and original levels of subordination on the security.

(2) Direct exposure through investments in subprime mortgage loans - Not Applicable

(3) Direct exposure through other investments

| | Actual Cost | Book/Adjusted Carrying Value (Excluding Interest) | Fair Value | Other-Than-Temporary Impairment Losses Recognized |
|---|--------------|---|--------------|---|
| a. Residential mortgage-backed securities | \$ 4,809,218 | \$ 4,728,954 | \$ 4,844,310 | |
| b. Commercial mortgage-backed securities | | | | |
| c. Collateralized debt obligations | | | | |
| d. Structured securities | | | | |
| e. Equity investment in SCAs | | | | |
| f. Other assets | | | | |
| g. Total | \$ 4,809,218 | \$ 4,728,954 | \$ 4,844,310 | \$ |

(4) Underwriting exposure to subprime mortgage risk through Mortgage Guaranty or Financial Guaranty insurance coverage - Not Applicable

G. Retained Assets - Not Applicable

H. Insurance-Linked Securities (ILS) Contracts - Not Applicable

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 - Not Applicable

22. Events Subsequent

Type I – Recognized Subsequent Events – No Type I subsequent events to report.

Type II – No Type II subsequent events to report.

Subsequent events have been considered through May 13, 2021.

COVID-19

The COVID-19 outbreak is currently impacting the United States and many countries around the world. Due to the recent and rapidly evolving nature of these events, the Company is unable to estimate the full impact at this time. However, at this time, the Company does not believe the situation will materially impact the Company's liability or capital position.

23. Reinsurance - No Significant Changes

24. Retrospectively Rated Contracts & Contracts Subject to Redetermination

The Company does not have any retrospectively rated contracts or contract subject to redetermination.

A. Method Used to Estimate - Not Applicable

B. Method Used to Record - Not Applicable

C. Amount and Percent of Net Retrospective Premiums - Not Applicable

D. Medical Loss Ratio Rebates Required Pursuant to the Public Health Service Act - Not Applicable

Notes to the Financial Statements

24. Retrospectively Rated Contracts & Contracts Subject to Redetermination (Continued)

E. Risk-Sharing Provisions of the Affordable Care Act (ACA)

- (1) Accident and health insurance premium subject to the Affordable Care Act risk-sharing provisions

Did the reporting entity write accident and health insurance premium which is subject to the Affordable Care Act risk sharing provisions?
NO

- (2) Impact of Risk-Sharing Provisions of the Affordable Care Act on admitted assets, liabilities and revenue for the current year - Not Applicable
- (3) Roll-forward of prior year ACA risk-sharing provisions for the following asset (gross of any nonadmission) and liability balances, along with the reasons for adjustments to prior year balance - Not Applicable
- (4) Roll-forward of risk corridors asset and liability balances by program benefit year - Not Applicable
- (5) ACA risk corridors receivable as of reporting date - Not Applicable

25. Change in Incurred Losses and Loss Adjustment Expenses - None

26. Intercompany Pooling Arrangements - Not Applicable

27. Structured Settlements - Not Applicable

28. Health Care Receivables - Not Applicable

29. Participating Policies

For the reporting quarter ended September 30, 2020, the Company's assumed participating policies were approximately 1.7% of the total life insurance in force. The method of accounting for policyholder dividends is based upon dividends credited annually to policyholders on their policy anniversary date plus the change from the prior period on one year's projected dividend liability on policies in force at the statement date. Source data is produced from the Cedants policy administration system. The amount of dividend expense incurred for the period ending March 31, 2021 and the year ended December 31, 2020 was \$1,186,226 and \$5,787,434, respectively. There was no additional income allocated to participating policyholders.

30. Premium Deficiency Reserves - Not Applicable

31. Reserves for Life Contracts and Annuity Contracts - No Significant Changes

32. Analysis of Annuity Actuarial Reserves and Deposit Type Contract Liabilities by Withdrawal Characteristics - No Significant Changes

33. Analysis of Life Actuarial Reserves by Withdrawal Characteristics - No Significant Changes

34. Premiums and Annuity Considerations Deferred and Uncollected - No Significant Changes

35. Separate Accounts - Not Applicable

36. Loss/Claim Adjustment Expenses - None

GENERAL INTERROGATORIES**PART 1 - COMMON INTERROGATORIES****GENERAL**

- 1.1 Did the reporting entity experience any material transactions requiring the filing of Disclosure of Material Transactions with the State of Domicile, as required by the Model Act? Yes [] No [X]
- 1.2 If yes, has the report been filed with the domiciliary state? Yes [] No [X]
- 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 [X]
- 2.2 If yes, date of change:
- 3.1 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 [X] No []
If yes, complete Schedule Y, Parts 1 and 1A.
- 3.2 Have there been any substantial changes in the organizational chart since the prior quarter end? Yes [X] No []
- 3.3 If the response to 3.2 is yes, provide a brief description of those changes.
On February 1, 2021, KKR & Co. Inc. ("KKR") indirectly acquired a majority interest in Accordia Life and Annuity Company ("Accordia") following the merger of Global Atlantic Financial Group Limited ("GAFGL") and Magnolia Merger Sub Limited, with GAFGL as the surviving entity of the merger transaction. Prior to the merger transaction, Magnolia Merger Sub Limited was a Bermuda exempted company, a direct wholly owned subsidiary of Magnolia Parent LLC (now known as The Global Atlantic Financial Group LLC or "TGAFGL") and an indirect subsidiary of KKR. Accordingly, TGAFGL is now the holding company of GAFGL and KKR is deemed the ultimate controlling person of Accordia. In connection with the merger transaction, on February 1, 2021, Accordia entered into an investment management agreement with Kohlberg Kravis Roberts & Co. L.P., a Delaware limited partnership and KKR subsidiary.
- 3.4 Is the reporting entity publicly traded or a member of a publicly traded group? Yes [X] No []
- 3.5 If the response to 3.4 is yes, provide the CIK (Central Index Key) code issued by the SEC for the entity/group. 0001404912
- 4.1 Has the reporting entity been a party to a merger or consolidation during the period covered by this statement? Yes [] No [X]
If yes, complete and file the merger history data file with the NAIC.
- 4.2 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 |
|---------------------|------------------------|------------------------|
| | | |

5. If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), attorney-in-fact, or similar agreement, have there been any significant changes regarding the terms of the agreement or principals involved? Yes [] No [X] N/A []
If yes, attach an explanation.
- 6.1 State as of what date the latest financial examination of the reporting entity was made or is being made. 12/31/2019
- 6.2 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. 12/31/2014
- 6.3 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). 04/29/2016
- 6.4 By what department or departments?
Iowa Insurance Department
- 6.5 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 [X]
- 6.6 Have all of the recommendations within the latest financial examination report been complied with? Yes [] No [] N/A [X]
- 7.1 Has this 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 [X]
- 7.2 If yes, give full information:
- 8.1 Is the company a subsidiary of a bank holding company regulated by the Federal Reserve Board? Yes [X] No []
- 8.2 If response to 8.1 is yes, please identify the name of the bank holding company.
The Goldman Sachs Group Inc.
- 8.3 Is the company affiliated with one or more banks, thrifts or securities firms? Yes [X] No []
- 8.4 If response to 8.3 is yes, please provide below the names and location (city and state of the main office) of any affiliates regulated by a federal 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 |
|---|-----------------------------|----------|----------|-----------|----------|
| REDI Global Technologies LLC | New York, NY | NO | NO | NO | YES |
| Epoch Securities, Inc. | New York, NY | NO | NO | NO | NO |
| Mercer Allied Company, L.P. | Saratoga Springs, NY | NO | NO | NO | YES |
| Forethought Investment Advisors, LLC | Indianapolis, IN | NO | NO | NO | YES |
| Forethought Distributors, LLC | Simsbury, CT | NO | NO | NO | YES |
| KKR Credit Advisors (Singapore) Pte. Ltd. | Singapore | NO | NO | NO | YES |
| KKR Registered Advisor LLC | New York, NY | NO | NO | NO | YES |
| Kohlberg Kravis Roberts & Co. L.P. | New York, NY | NO | NO | NO | YES |
| FS/KKR Advisor, LLC | New York, NY | NO | NO | NO | YES |
| KKR Credit Advisors (US) LLC | San Francisco, CA | NO | NO | NO | YES |
| KKR Capital Markets LLC | New York, NY | NO | NO | NO | YES |
| MCS Capital Markets LLC | New York, NY | NO | NO | NO | YES |

GENERAL INTERROGATORIES

- 9.1 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 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.
- 9.11 If the response to 9.1 is No, please explain:
- 9.2 Has the code of ethics for senior managers been amended? Yes No
- 9.21 If the response to 9.2 is Yes, provide information related to amendment(s).
- 9.3 Have any provisions of the code of ethics been waived for any of the specified officers? Yes No
- 9.31 If the response to 9.3 is Yes, provide the nature of any waiver(s).

FINANCIAL

- 10.1 Does the reporting entity report any amounts due from parent, subsidiaries or affiliates on Page 2 of this statement? Yes No
- 10.2 If yes, indicate any amounts receivable from parent included in the Page 2 amount: \$

INVESTMENT

- 11.1 Were any of the stocks, bonds, or other assets of the reporting entity loaned, placed under option agreement, or otherwise made available for use by another person? (Exclude securities under securities lending agreements.) Yes No
- 11.2 If yes, give full and complete information relating thereto:
12. Amount of real estate and mortgages held in other invested assets in Schedule BA: \$
13. Amount of real estate and mortgages held in short-term investments: \$
- 14.1 Does the reporting entity have any investments in parent, subsidiaries and affiliates? Yes No
- 14.2 If yes, please complete the following:
- | | 1
Prior Year-End
Book/Adjusted
Carrying Value | 2
Current Quarter
Book/Adjusted
Carrying Value |
|---|--|---|
| 14.21 Bonds | \$ 62,454,653 | \$ |
| 14.22 Preferred Stock | \$ | \$ |
| 14.23 Common Stock | \$ 433,025,010 | \$ 453,197,175 |
| 14.24 Short-Term Investments | \$ | \$ |
| 14.25 Mortgage Loans on Real Estate | \$ | \$ |
| 14.26 All Other | \$ | \$ |
| 14.27 Total Investment in Parent, Subsidiaries and Affiliates (Subtotal Lines 14.21 to 14.26) | \$ 495,479,663 | \$ 453,197,175 |
| 14.28 Total Investment in Parent included in Lines 14.21 to 14.26 above | \$ | \$ |
- 15.1 Has the reporting entity entered into any hedging transactions reported on Schedule DB? Yes No
- 15.2 If yes, has a comprehensive description of the hedging program been made available to the domiciliary state? Yes No N/A
- If no, attach a description with this statement.
16. For the reporting entity's security lending program, state the amount of the following as of the current statement date:
- 16.1 Total fair value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. \$
- 16.2 Total book adjusted/carrying value of reinvested collateral assets reported on Schedule DL, Parts 1 and 2. \$
- 16.3 Total payable for securities lending reported on the liability page. \$

GENERAL INTERROGATORIES

17. 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 []
- 17.1 For all agreements that comply with the requirements of the NAIC Financial Condition Examiners Handbook, complete the following:

| 1 Name of Custodian(s) | 2 Custodian Address |
|---------------------------|--|
| US Bank N.A. | 1025 Connecticut Avenue, NW Suite 517, Washington DC 20036 |

- 17.2 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) |
|--------------|------------------|------------------------------|
| | | |

- 17.3 Have there been any changes, including name changes, in the custodian(s) identified in 17.1 during the current quarter? Yes [] No [X]

- 17.4 If yes, give full information relating thereto:

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

- 17.5 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 |
|--|------------------|
| Internal GA Investment Team | I..... |
| Goldman Sachs Asset Management CLO, Corp. | U..... |
| Kohlberg Kravis Roberts & Co. L.P. | A..... |

- 17.5097 For those firms/individuals listed in the table for Question 17.5, 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]

- 17.5098 For firms/individuals unaffiliated with the reporting entity (i.e. designated with a "U") listed in the table for Question 17.5, does the total assets under management aggregate to more than 50% of the reporting entity's invested assets? Yes [] No [X]

- 17.6 For those firms or individuals listed in the table for 17.5 with an affiliation code of "A" (affiliated) or "U" (unaffiliated), provide the information for the table below.

| 1 | 2 | 3 | 4 | 5 |
|--|--|-------------------------------|-----------------|---|
| Central Registration Depository Number | Name of Firm or Individual | Legal Entity Identifier (LEI) | Registered With | Investment Management Agreement (IMA) Filed |
| 107738 | Goldman Sachs Asset Management CLO, Corp. | 5493000C7DKPYVEOMA87 ..... | ..... | OS..... |
| 1399770 | Kohlberg Kravis Roberts & Co. L.P. | K3NEK11EF7N3JVJE7V46 ..... | ..... | DS..... |

- 18.1 Have all the filing requirements of the Purposes and Procedures Manual of the NAIC Investment Analysis Office been followed? Yes [X] No []

- 18.2 If no, list exceptions:

19. By self-designating 5GI securities, the reporting entity is certifying the following elements for 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 [X] No []

20. 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 a NRSRO which is shown on a current private letter rating held by the insurer and available for examination by state insurance 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? Yes [] No [X]

21. 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]

GENERAL INTERROGATORIES

PART 2 - LIFE AND ACCIDENT AND HEALTH COMPANIES/FRATERNAL BENEFIT SOCIETIES

Life and Accident Health Companies/Fraternal Benefit Societies:

1. Report the statement value of mortgage loans at the end of this reporting period for the following categories: 1
Amount
- 1.1 Long-Term Mortgages In Good Standing
- 1.11 Farm Mortgages \$
- 1.12 Residential Mortgages \$
- 1.13 Commercial Mortgages \$ 1,034,363,961
- 1.14 Total Mortgages in Good Standing \$ 1,034,363,961
- 1.2 Long-Term Mortgages In Good Standing with Restructured Terms
- 1.21 Total Mortgages in Good Standing with Restructured Terms \$
- 1.3 Long-Term Mortgage Loans Upon which Interest is Overdue more than Three Months
- 1.31 Farm Mortgages \$
- 1.32 Residential Mortgages \$
- 1.33 Commercial Mortgages \$
- 1.34 Total Mortgages with Interest Overdue more than Three Months \$
- 1.4 Long-Term Mortgage Loans in Process of Foreclosure
- 1.41 Farm Mortgages \$
- 1.42 Residential Mortgages \$
- 1.43 Commercial Mortgages \$
- 1.44 Total Mortgages in Process of Foreclosure \$
- 1.5 Total Mortgage Loans (Lines 1.14 + 1.21 + 1.34 + 1.44) (Page 2, Column 3, Lines 3.1 + 3.2) \$ 1,034,363,961
- 1.6 Long-Term Mortgages Foreclosed, Properties Transferred to Real Estate in Current Quarter
- 1.61 Farm Mortgages \$
- 1.62 Residential Mortgages \$
- 1.63 Commercial Mortgages \$
- 1.64 Total Mortgages Foreclosed and Transferred to Real Estate \$
2. Operating Percentages:
- 2.1 A&H loss percent %
- 2.2 A&H cost containment percent %
- 2.3 A&H expense percent excluding cost containment expenses %
- 3.1 Do you act as a custodian for health savings accounts? Yes [] No [X]
- 3.2 If yes, please provide the amount of custodial funds held as of the reporting date \$
- 3.3 Do you act as an administrator for health savings accounts? Yes [] No [X]
- 3.4 If yes, please provide the balance of the funds administered as of the reporting date \$
4. Is the reporting entity licensed or chartered, registered, qualified, eligible or writing business in at least two states? Yes [X] No []
- 4.1 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 []

Fraternal Benefit Societies Only:

- 5.1 In all cases where the reporting entity has assumed accident and health risks from another company, provisions should be made in this statement on account of such reinsurances for reserve equal to that which the original company would have been required to establish had it retained the risks. Has this been done? Yes [] No [] N/A []
- 5.2 If no, explain:
- 6.1 Does the reporting entity have outstanding assessments in the form of liens against policy benefits that have increased surplus? Yes [] No []
- 6.2 If yes, what is the date(s) of the original lien and the total outstanding balance of liens that remain in surplus?

| Date | Outstanding Lien Amount |
|------|-------------------------|
| | |

SCHEDULE S - CEDED REINSURANCE

Showing All New Reinsurance Treaties - Current Year to Date

| 1 NAIC Company Code | 2 ID Number | 3 Effective Date | 4 Name of Reinsurer | 5 Domiciliary Jurisdiction | 6 Type of Reinsurance Ceded | 7 Type of Business Ceded | 8 Type of Reinsurer | 9 Certified Reinsurer Rating (1 through 6) | 10 Effective Date of Certified Reinsurer Rating |
|------------------------------|-------------------|------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------------|------------------------|--|--|
| NONE | | | | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE T - PREMIUMS AND ANNUITY CONSIDERATIONS

Current Year To Date - Allocated by States and Territories

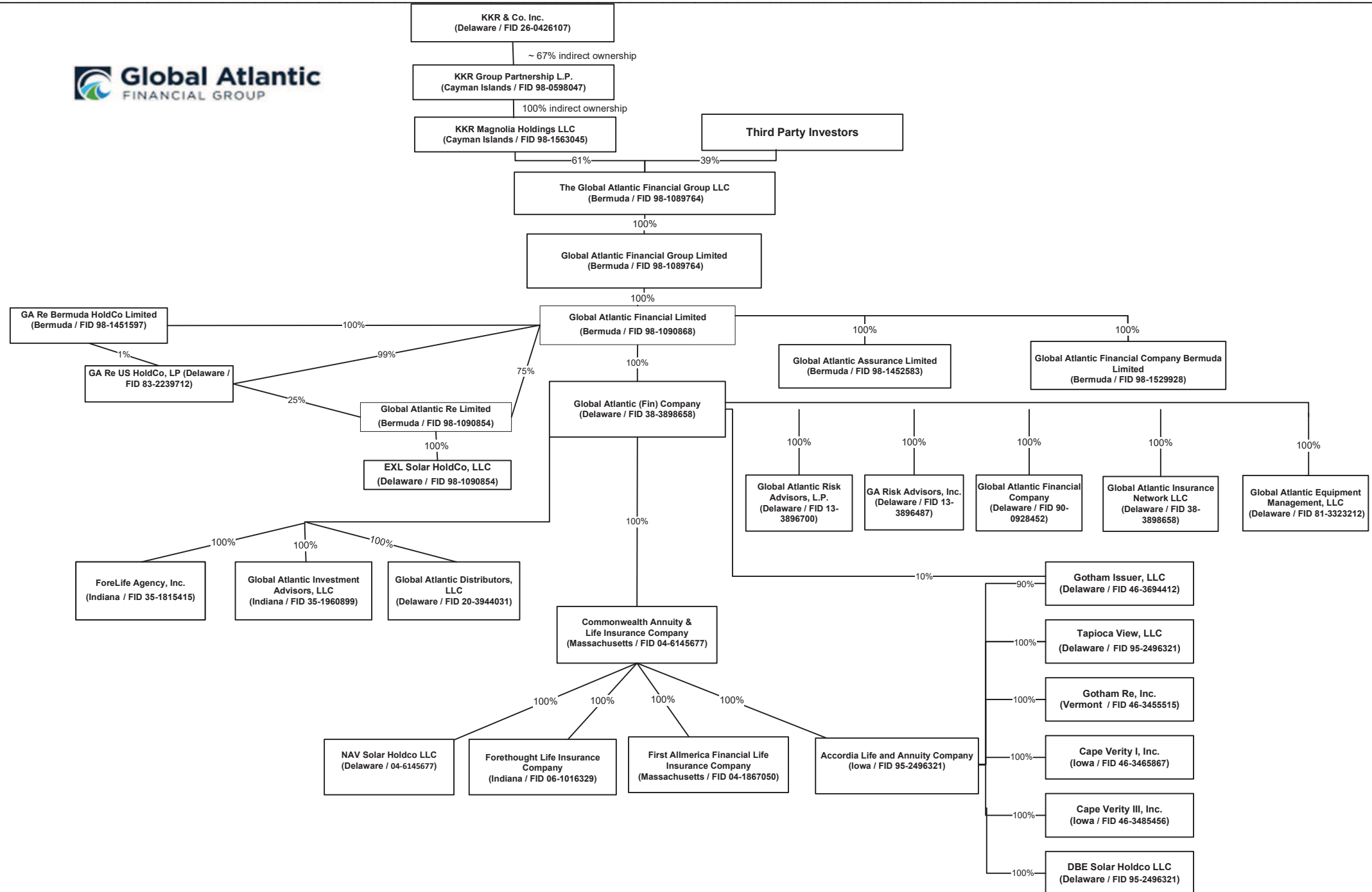
| States, Etc. | 1 | Direct Business Only | | | | | 7 |
|--|-------------------------|------------------------|---|----------------------|---------------------------|------------------------|-------------|
| | | Life Contracts | | 4 | 5 | 6 | |
| | | 2 | 3 | | | | |
| Active Status (a) | Life Insurance Premiums | Annuity Considerations | Accident and Health Insurance Premiums, Including Policy, Membership and Other Fees | Other Considerations | Total Columns 2 Through 5 | Deposit-Type Contracts | |
| 1. Alabama | AL | L | 2,478,979 | | | | 2,478,979 |
| 2. Alaska | AK | L | 184,163 | | | | 184,163 |
| 3. Arizona | AZ | L | 3,249,216 | | | | 3,249,216 |
| 4. Arkansas | AR | L | 566,452 | | | | 566,452 |
| 5. California | CA | L | 41,738,310 | | | | 41,738,310 |
| 6. Colorado | CO | L | 3,372,959 | | | | 3,372,959 |
| 7. Connecticut | CT | L | 1,805,090 | | | | 1,805,090 |
| 8. Delaware | DE | L | 355,472 | | | | 355,472 |
| 9. District of Columbia | DC | L | 70,539 | | | | 70,539 |
| 10. Florida | FL | L | 9,168,865 | | | | 9,168,865 |
| 11. Georgia | GA | L | 3,556,530 | | | | 3,556,530 |
| 12. Hawaii | HI | L | 1,816,067 | | | | 1,816,067 |
| 13. Idaho | ID | L | 584,096 | | | | 584,096 |
| 14. Illinois | IL | L | 3,710,062 | | | | 3,710,062 |
| 15. Indiana | IN | L | 2,511,949 | | | | 2,511,949 |
| 16. Iowa | IA | L | 4,848,172 | | | | 4,848,172 |
| 17. Kansas | KS | L | 1,018,851 | | | | 1,018,851 |
| 18. Kentucky | KY | L | 2,070,735 | | | | 2,070,735 |
| 19. Louisiana | LA | L | 2,231,739 | | | | 2,231,739 |
| 20. Maine | ME | L | 270,971 | | | | 270,971 |
| 21. Maryland | MD | L | 2,063,470 | | | | 2,063,470 |
| 22. Massachusetts | MA | L | 1,478,191 | | | | 1,478,191 |
| 23. Michigan | MI | L | 2,998,675 | | | | 2,998,675 |
| 24. Minnesota | MN | L | 5,568,418 | | | | 5,568,418 |
| 25. Mississippi | MS | L | 767,772 | | | | 767,772 |
| 26. Missouri | MO | L | 1,334,467 | | | | 1,334,467 |
| 27. Montana | MT | L | 118,207 | | | | 118,207 |
| 28. Nebraska | NE | L | 1,204,684 | | | | 1,204,684 |
| 29. Nevada | NV | L | 2,049,165 | | | | 2,049,165 |
| 30. New Hampshire | NH | L | 279,946 | | | | 279,946 |
| 31. New Jersey | NJ | L | 9,288,599 | | | | 9,288,599 |
| 32. New Mexico | NM | L | 328,060 | | | | 328,060 |
| 33. New York | NY | N | 8,730,379 | | | | 8,730,379 |
| 34. North Carolina | NC | L | 4,003,822 | | | | 4,003,822 |
| 35. North Dakota | ND | L | 297,571 | | | | 297,571 |
| 36. Ohio | OH | L | 6,293,492 | | | | 6,293,492 |
| 37. Oklahoma | OK | L | 872,392 | | | | 872,392 |
| 38. Oregon | OR | L | 1,094,646 | | | | 1,094,646 |
| 39. Pennsylvania | PA | L | 3,847,341 | | | | 3,847,341 |
| 40. Rhode Island | RI | L | 202,542 | | | | 202,542 |
| 41. South Carolina | SC | L | 1,351,602 | | | | 1,351,602 |
| 42. South Dakota | SD | L | 296,873 | | | | 296,873 |
| 43. Tennessee | TN | L | 2,428,638 | | | | 2,428,638 |
| 44. Texas | TX | L | 17,193,394 | | | | 17,193,394 |
| 45. Utah | UT | L | 2,770,737 | | | | 2,770,737 |
| 46. Vermont | VT | L | 166,407 | | | | 166,407 |
| 47. Virginia | VA | L | 2,416,600 | | | | 2,416,600 |
| 48. Washington | WA | L | 3,031,919 | | | | 3,031,919 |
| 49. West Virginia | WV | L | 283,630 | | | | 283,630 |
| 50. Wisconsin | WI | L | 1,942,053 | | | | 1,942,053 |
| 51. Wyoming | WY | L | 137,018 | | | | 137,018 |
| 52. American Samoa | AS | N | 546 | | | | 546 |
| 53. Guam | GU | N | | | | | |
| 54. Puerto Rico | PR | N | 134,682 | | | | 134,682 |
| 55. U.S. Virgin Islands | VI | N | 861 | | | | 861 |
| 56. Northern Mariana Islands | MP | N | 114 | | | | 114 |
| 57. Canada | CAN | N | 19,347 | | | | 19,347 |
| 58. Aggregate Other Aliens | OT | XXX | 559,041 | | | | 559,041 |
| 59. Subtotal | XXX | | 171,164,520 | | | | 171,164,520 |
| 90. Reporting entity contributions for employee benefits plans | XXX | | | | | | |
| 91. Dividends or refunds applied to purchase paid-up additions and annuities | XXX | | 858,430 | | | | 858,430 |
| 92. Dividends or refunds applied to shorten endowment or premium paying period | XXX | | | | | | |
| 93. Premium or annuity considerations waived under disability or other contract provisions | XXX | | 310,437 | | | | 310,437 |
| 94. Aggregate or other amounts not allocable by State | XXX | | | | | | |
| 95. Totals (Direct Business) | XXX | | 172,333,387 | | | | 172,333,387 |
| 96. Plus Reinsurance Assumed | XXX | | 19,005,884 | | | | 19,005,884 |
| 97. Totals (All Business) | XXX | | 191,339,271 | | | | 191,339,271 |
| 98. Less Reinsurance Ceded | XXX | | 60,231,601 | | | | 60,231,601 |
| 99. Totals (All Business) less Reinsurance Ceded | XXX | | 131,107,670 | | | | 131,107,670 |
| DETAILS OF WRITE-INS | | | | | | | |
| 58001. ZZZ Other Alien | XXX | | 559,041 | | | | 559,041 |
| 58002. | XXX | | | | | | |
| 58003. | XXX | | | | | | |
| 58998. Summary of remaining write-ins for Line 58 from overflow page | XXX | | | | | | |
| 58999. Totals (Lines 58001 through 58003 plus 58998)(Line 58 above) | XXX | | 559,041 | | | | 559,041 |
| 9401. | XXX | | | | | | |
| 9402. | XXX | | | | | | |
| 9403. | XXX | | | | | | |
| 9498. Summary of remaining write-ins for Line 94 from overflow page | XXX | | | | | | |
| 9499. Totals (Lines 9401 through 9403 plus 9498)(Line 94 above) | XXX | | | | | | |

(a) Active Status Counts:

L - Licensed or Chartered - Licensed Insurance carrier or domiciled RRG.....50
 E - Eligible - Reporting entities eligible or approved to write surplus lines in the state.....
 N - None of the above - Not allowed to write business in the state.....7

R - Registered - Non-domiciled RRGs.....
 Q - Qualified - Qualified or accredited reinsurer.....

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



STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE Y
PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|------------|---------------------|-------------------|------------|--------------|---------|--|---|----------------------|----------------------------------|---|--|--|--|----------------------------------|----|
| Group Code | Group Name | NAIC Company Code | ID Number | Federal RSSD | CIK | Name of Securities Exchange if Publicly Traded (U.S. or International) | Names of Parent, Subsidiaries Or Affiliates | Domiciliary Location | Relationship to Reporting Entity | Directly Controlled by (Name of Entity/Person) | Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other) | If Control is Ownership Provide Percentage | Ultimate Controlling Entity(ies)/Person(s) | Is an SCA Filing Required? (Y/N) | * |
| | | | 98-1089764 | | | | Global Atlantic Financial Group Limited | .BMJ | .NIA | The Global Atlantic Financial Group LLC | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 90-0928452 | | | | Global Atlantic Financial Company | .DE | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 38-3898658 | | | | Global Atlantic (Fin) Company | .DE | .NIA | Global Atlantic Financial Limited | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1090868 | | | | Global Atlantic Financial Limited | .BMJ | .NIA | Global Atlantic Financial Group Limited | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1090854 | | | | Global Atlantic Re Limited | .BMJ | .IA | Global Atlantic Financial Limited | Ownership | 75.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1090854 | | | | Global Atlantic Re Limited | .BMJ | .IA | GA Re US HoldCo, LP | Ownership | 25.000 | The Global Atlantic Financial Group LLC | | |
| | | | 13-3896700 | | | | Global Atlantic Risk Advisors, L.P. | .DE | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 38-3898658 | | | | Global Atlantic Insurance Network, LLC | .DE | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 13-3896487 | | | | GA Risk Advisors, Inc. | .DE | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1529928 | | | | Global Atlantic Financial Company Bermuda Limited | .BMJ | .NIA | Global Atlantic Financial Limited | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1089764 | 4520225 | | | The Global Atlantic Financial Group LLC | .BMJ | .NIA | KKR Magnolia Holdings LLC | Ownership | 61.000 | KKR Group Partnership L.P. | | |
| | | | 98-1089764 | 4520225 | | | The Global Atlantic Financial Group LLC | .BMJ | .NIA | Third Party Investors | Ownership | 39.000 | Third Party Investors | | |
| | | | 98-1563045 | | | | KKR Magnolia Holdings LLC | .CYM | .NIA | KKR Group Partnership L.P. | Ownership | 100.000 | KKR & Co. Inc. | | |
| | | | 98-0598047 | | | | KKR Group Partnership L.P. | .CYM | .NIA | KKR & Co. Inc. | Ownership | 67.000 | KKR & Co. Inc. | | |
| 3891 | Global Atlantic Grp | 69140 | 04-1867050 | 2578101 | 793699 | | First Allmerica Financial Life Insurance Company | .MA | .IA | Commonwealth Annuity and Life Insurance Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| 3891 | Global Atlantic Grp | 84824 | 04-6145677 | 3958278 | 1391312 | | Commonwealth Annuity and Life Insurance Company | .MA | .IA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| 3891 | Global Atlantic Grp | 62200 | 95-2496321 | | | | Accordia Life and Annuity Company | .IA | .RE | Commonwealth Annuity and Life Insurance Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 46-3694412 | | | | Gotham Issuer, LLC | .DE | .NIA | Global Atlantic (Fin) Company | Ownership | 10.000 | The Global Atlantic Financial Group LLC | | |
| | | | 46-3694412 | | | | Gotham Issuer, LLC | .DE | .NIA | Accordia Life and Annuity Company | Ownership | 90.000 | The Global Atlantic Financial Group LLC | | |
| | | | 95-2496321 | | | | DBE Solar Holdco LLC | .DE | .NIA | Accordia Life and Annuity Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| 3891 | Global Atlantic Grp | 15333 | 46-3455515 | | | | Gotham Re, Inc. | .VT | .IA | Accordia Life and Annuity Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 95-2496321 | | | | Tapioca View, LLC | .DE | .NIA | Accordia Life and Annuity Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| 3891 | Global Atlantic Grp | 15475 | 46-3465867 | | | | Cape Verity I, Inc. | .IA | .IA | Accordia Life and Annuity Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| 3891 | Global Atlantic Grp | 15473 | 46-3485456 | | | | Cape Verity III, Inc. | .IA | .IA | Accordia Life and Annuity Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 35-1960899 | | | | Global Atlantic Investment Advisors, LLC | .IN | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 20-3944031 | | | | Global Atlantic Distributors, LLC | .DE | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 35-1815415 | | | | ForeLife Agency, Inc | .IN | .NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| 3891 | Global Atlantic Grp | 91642 | 06-1016329 | | 1554348 | | Forethought Life Insurance Company | .IN | .IA | Commonwealth Annuity and Life Insurance Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |

SCHEDULE Y
PART 1A - DETAIL OF INSURANCE HOLDING COMPANY SYSTEM

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|------------|------------|-------------------|------------|--------------|-----|--|---|----------------------|----------------------------------|--|--|--|--|----------------------------------|----|
| Group Code | Group Name | NAIC Company Code | ID Number | Federal RSSD | CIK | Name of Securities Exchange if Publicly Traded (U.S. or International) | Names of Parent, Subsidiaries Or Affiliates | Domiciliary Location | Relationship to Reporting Entity | Directly Controlled by (Name of Entity/Person) | Type of Control (Ownership, Board, Management, Attorney-in-Fact, Influence, Other) | If Control is Ownership Provide Percentage | Ultimate Controlling Entity(ies)/Person(s) | Is an SCA Filing Required? (Y/N) | * |
| | | | 81-3323212 | | | | Global Atlantic Equipment Management, LLC | DE | NIA | Global Atlantic (Fin) Company | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1452583 | | | | Global Atlantic Assurance Limited | BMU | NIA | Global Atlantic Financial Limited | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1451597 | | | | GA Re Bermuda HoldCo Limited | BMU | NIA | Global Atlantic Financial Limited | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 83-2239712 | | | | GA Re US HoldCo, LP | DE | NIA | Global Atlantic Financial Limited | Ownership | 99.000 | The Global Atlantic Financial Group LLC | | |
| | | | 83-2239712 | | | | GA Re US HoldCo, LP | DE | NIA | GA Re Bermuda HoldCo Limited | Ownership | 1.000 | The Global Atlantic Financial Group LLC | | |
| | | | 98-1090854 | | | | EXL Solar HoldCo, LLC | DE | NIA | Global Atlantic Re Limited | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |
| | | | 04-6145677 | | | | Na Solar HoldCo, LLC | DE | NIA | Commonwealth Annuity and Life Insurance | Ownership | 100.000 | The Global Atlantic Financial Group LLC | | |

NONE

| | |
|----------|-------------|
| Asterisk | Explanation |
| | |

SUPPLEMENTAL EXHIBITS AND SCHEDULES INTERROGATORIES

The following supplemental reports are required to be filed as part of your statement filing. However, in the event that your company does not transact the type of business for which the special report must be filed, your response of NO to the specific interrogatory will be accepted in lieu of filing a "NONE" report and a bar code will be printed below. If the supplement is required of your company but is not being filed for whatever reason enter SEE EXPLANATION and provide an explanation following the interrogatory questions.

| | Response |
|---|----------|
| 1. Will the Trusteed Surplus Statement be filed with the state of domicile and the NAIC with this statement? | NO |
| 2. Will the Medicare Part D Coverage Supplement be filed with the state of domicile and the NAIC with this statement? | NO |
| 3. Will the Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC? | NO |
| 4. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV be filed with the state of domicile and electronically with the NAIC? | NO |
| 5. Will the Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI be filed with the state of domicile and electronically with the NAIC? | NO |
| 6. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Average Market Value) be filed with the state of domicile and electronically with the NAIC? | NO |
| 7. Will the Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI (Updated Market Value) be filed with the state of domicile and electronically with the NAIC? | YES |
| 8. Will the Life PBR Statement of Exemption be filed with the state of domicile by July 1st and electronically with the NAIC with the second quarterly filing per the Valuation Manual (by August 15)? (2nd Quarter Only) The response for 1st and 3rd quarters should be N/A. A NO response resulting with a bar code is only appropriate in the 2nd quarter. | N/A |

Explanation:

1. The Company has no Trusteed Surplus.
2. The Company does not have any Medicare Part D coverage business.
3. The Company has no indexed annuity contracts.
4. The Company has no indexed annuity contracts.
5. The Reasonableness and Consistency of Assumption Certificate (Updated Market Value) will be filed.
6. The Reasonableness and Consistency of Assumption Certificate (Updated Market Value) will be filed.

Bar Code:

| | |
|---|--|
| 1. Trusteed Surplus Statement [Document Identifier 490] |  |
| 2. Medicare Part D Coverage Supplement [Document Identifier 365] |  |
| 3. Reasonableness of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 445] |  |
| 4. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXV [Document Identifier 446] |  |
| 5. Reasonableness of Assumptions Certification for Implied Guaranteed Rate Method required by Actuarial Guideline XXXVI [Document Identifier 447] |  |
| 6. Reasonableness and Consistency of Assumptions Certification required by Actuarial Guideline XXXVI [Document Identifier 448] |  |

OVERFLOW PAGE FOR WRITE-INS

Additional Write-ins for Assets Line 25

| | Current Statement Date | | | 4 December 31 Prior Year Net Admitted Assets |
|---|------------------------|-------------------------|---|---|
| | 1 Assets | 2 Nonadmitted Assets | 3 Net Admitted Assets (Cols. 1 - 2) | |
| 2504. Miscellaneous Accounts Receivable | 203,302 | 203,302 | | |
| 2597. Summary of remaining write-ins for Line 25 from overflow page | 203,302 | 203,302 | | |

Additional Write-ins for Liabilities Line 25

| | 1 Current Statement Date | 2 December 31 Prior Year |
|---|--------------------------------|--------------------------------|
| 2504. Intercompany Payable | 23,000,000 | |
| 2597. Summary of remaining write-ins for Line 25 from overflow page | 23,000,000 | |

Additional Write-ins for Summary of Operations Line 8.3

| | 1 Current Year To Date | 2 Prior Year To Date | 3 Prior Year Ended December 31 |
|--|------------------------------|----------------------------|--------------------------------------|
| 08.304. FwH - NII Deriv realized gains | 99,868 | | |
| 08.397. Summary of remaining write-ins for Line 8.3 from overflow page | 99,868 | | |

SCHEDULE A - VERIFICATION

Real Estate

| | 1 Year to Date | 2 Prior Year Ended December 31 |
|--|-------------------|--------------------------------------|
| 1. Book/adjusted carrying value, December 31 of prior year | | |
| 2. Cost of acquired: | | |
| 2.1 Actual cost at time of acquisition | | |
| 2.2 Additional investment made after acquisition | | |
| 3. Current year change in encumbrances | | |
| 4. Total gain (loss) on disposals | | |
| 5. Deduct amounts received on disposals | | |
| 6. Total foreign exchange change in book/adjusted carrying value | | |
| 7. Deduct current year's other than temporary impairment recognized | | |
| 8. Deduct current year's depreciation | | |
| 9. Book/adjusted carrying value at the end of current period (Lines 1+2+3+4-5+6-7-8) | | |
| 10. Deduct total nonadmitted amounts | | |
| 11. Statement value at end of current period (Line 9 minus Line 10) | | |

NONE**SCHEDULE B - VERIFICATION**

Mortgage Loans

| | 1 Year to Date | 2 Prior Year Ended December 31 |
|---|-------------------|--------------------------------------|
| 1. Book value/recorded investment excluding accrued interest, December 31 of prior year | 1,063,757,396 | 1,070,109,452 |
| 2. Cost of acquired: | | |
| 2.1 Actual cost at time of acquisition | | 23,750,000 |
| 2.2 Additional investment made after acquisition | | 1,500,000 |
| 3. Capitalized deferred interest and other | | |
| 4. Accrual of discount | 223,910 | 747,893 |
| 5. Unrealized valuation increase (decrease) | | |
| 6. Total gain (loss) on disposals | (638,343) | (61,682) |
| 7. Deduct amounts received on disposals | 28,811,466 | 31,489,326 |
| 8. Deduct amortization of premium and mortgage interest points and commitment fees | 167,537 | 798,941 |
| 9. Total foreign exchange change in book value/recorded investment excluding accrued interest | | |
| 10. Deduct current year's other than temporary impairment recognized | | |
| 11. Book value/recorded investment excluding accrued interest at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) | 1,034,363,961 | 1,063,757,396 |
| 12. Total valuation allowance | | |
| 13. Subtotal (Line 11 plus Line 12) | 1,034,363,961 | 1,063,757,396 |
| 14. Deduct total nonadmitted amounts | | |
| 15. Statement value at end of current period (Line 13 minus Line 14) | 1,034,363,961 | 1,063,757,396 |

SCHEDULE BA - VERIFICATION

Other Long-Term Invested Assets

| | 1 Year to Date | 2 Prior Year Ended December 31 |
|--|-------------------|--------------------------------------|
| 1. Book/adjusted carrying value, December 31 of prior year | 352,730,066 | 324,614,252 |
| 2. Cost of acquired: | | |
| 2.1 Actual cost at time of acquisition | 12,068,067 | 73,112,141 |
| 2.2 Additional investment made after acquisition | 172,265 | 3,333,899 |
| 3. Capitalized deferred interest and other | | |
| 4. Accrual of discount | 533 | 294 |
| 5. Unrealized valuation increase (decrease) | (12,634,077) | (26,428,682) |
| 6. Total gain (loss) on disposals | 1,316,475 | |
| 7. Deduct amounts received on disposals | 23,367,117 | 9,692,564 |
| 8. Deduct amortization of premium and depreciation | | |
| 9. Total foreign exchange change in book/adjusted carrying value | | |
| 10. Deduct current year's other than temporary impairment recognized | | 12,209,273 |
| 11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5+6-7-8+9-10) | 330,286,212 | 352,730,066 |
| 12. Deduct total nonadmitted amounts | | 270 |
| 13. Statement value at end of current period (Line 11 minus Line 12) | 330,286,212 | 352,729,796 |

SCHEDULE D - VERIFICATION

Bonds and Stocks

| | 1 Year to Date | 2 Prior Year Ended December 31 |
|---|-------------------|--------------------------------------|
| 1. Book/adjusted carrying value of bonds and stocks, December 31 of prior year | 7,910,553,566 | 6,813,026,424 |
| 2. Cost of bonds and stocks acquired | 608,705,155 | 2,727,619,685 |
| 3. Accrual of discount | (5,920,479) | 23,130,303 |
| 4. Unrealized valuation increase (decrease) | 31,254,753 | (57,483,658) |
| 5. Total gain (loss) on disposals | 13,000,345 | 39,712,515 |
| 6. Deduct consideration for bonds and stocks disposed of | 266,749,780 | 1,600,512,168 |
| 7. Deduct amortization of premium | (5,056,996) | 25,905,713 |
| 8. Total foreign exchange change in book/adjusted carrying value | (2,349,159) | 613,957 |
| 9. Deduct current year's other than temporary impairment recognized | | 15,478,950 |
| 10. Total investment income recognized as a result of prepayment penalties and/or acceleration fees | | 5,831,171 |
| 11. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9+10) | 8,293,551,397 | 7,910,553,566 |
| 12. Deduct total nonadmitted amounts | | |
| 13. Statement value at end of current period (Line 11 minus Line 12) | 8,293,551,397 | 7,910,553,566 |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE D - PART 1B

Showing the Acquisitions, Dispositions and Non-Trading Activity
During the Current Quarter for all Bonds and Preferred Stock by NAIC Designation

| NAIC Designation | 1 Book/Adjusted Carrying Value Beginning of Current Quarter | 2 Acquisitions During Current Quarter | 3 Dispositions During Current Quarter | 4 Non-Trading Activity During Current Quarter | 5 Book/Adjusted Carrying Value End of First Quarter | 6 Book/Adjusted Carrying Value End of Second Quarter | 7 Book/Adjusted Carrying Value End of Third Quarter | 8 Book/Adjusted Carrying Value December 31 Prior Year |
|-------------------------------------|---|--|--|--|---|--|---|---|
| BONDS | | | | | | | | |
| 1. NAIC 1 (a) | 4,228,319,865 | 273,057,597 | 137,693,974 | (188,473,611) | 4,175,209,877 | | | 4,228,319,865 |
| 2. NAIC 2 (a) | 3,019,682,297 | 314,971,721 | 122,965,349 | 220,588,298 | 3,432,276,967 | | | 3,019,682,297 |
| 3. NAIC 3 (a) | 57,084,620 | 5,878,544 | 97,070 | (25,815,259) | 37,050,835 | | | 57,084,620 |
| 4. NAIC 4 (a) | 28,690,636 | 13,348,153 | 726,906 | (21,107,385) | 20,204,498 | | | 28,690,636 |
| 5. NAIC 5 (a) | 21,516,069 | 16,649,139 | 4,047,854 | 6,875,550 | 40,992,904 | | | 21,516,069 |
| 6. NAIC 6 (a) | | | | | | | | |
| 7. Total Bonds | 7,355,293,487 | 623,905,154 | 265,531,153 | (7,932,407) | 7,705,735,081 | | | 7,355,293,487 |
| PREFERRED STOCK | | | | | | | | |
| 8. NAIC 1 | | | | | | | | |
| 9. NAIC 2 | | | | | | | | |
| 10. NAIC 3 | | | | | | | | |
| 11. NAIC 4 | | | | | | | | |
| 12. NAIC 5 | | | | | | | | |
| 13. NAIC 6 | | | | | | | | |
| 14. Total Preferred Stock | | | | | | | | |
| 15. Total Bonds and Preferred Stock | 7,355,293,487 | 623,905,154 | 265,531,153 | (7,932,407) | 7,705,735,081 | | | 7,355,293,487 |

(a) Book/Adjusted Carrying Value column for the end of the current reporting period includes the following amount of short-term and cash equivalent bonds by NAIC designation:

NAIC 1 \$; NAIC 2 \$; NAIC 3 \$ NAIC 4 \$; NAIC 5 \$; NAIC 6 \$

S102

SCHEDULE DA - PART 1

Short-Term Investments

| | 1 | 2 | 3 | 4 | 5 |
|----------------|------------------------------|---------|-------------|---------------------------------|--|
| | Book/Adjusted Carrying Value | Premium | Actual Cost | Interest Collected Year-to-Date | Paid for Accrued Interest Year-to-Date |
| 9199999 Totals | | | | | |

NONE

SCHEDULE DA - VERIFICATION

Short-Term Investments

| | 1 | 2 |
|---|--------------|------------------------------|
| | Year To Date | Prior Year Ended December 31 |
| 1. Book/adjusted carrying value, December 31 of prior year | 11,881,795 | |
| 2. Cost of short-term investments acquired | | 33,244,098 |
| 3. Accrual of discount | | 1,518 |
| 4. Unrealized valuation increase (decrease) | | |
| 5. Total gain (loss) on disposals | | (30) |
| 6. Deduct consideration received on disposals | 11,881,795 | 21,363,791 |
| 7. Deduct amortization of premium | | |
| 8. Total foreign exchange change in book/adjusted carrying value | | |
| 9. Deduct current year's other than temporary impairment recognized | | |
| 10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) | | 11,881,795 |
| 11. Deduct total nonadmitted amounts | | |
| 12. Statement value at end of current period (Line 10 minus Line 11) | | 11,881,795 |

SCHEDULE DB - PART A - VERIFICATION

Options, Caps, Floors, Collars, Swaps and Forwards

| | |
|---|--------------|
| 1. Book/Adjusted Carrying Value, December 31, prior year (Line 10, prior year) | 139,892,419 |
| 2. Cost Paid/(Consideration Received) on additions | 69,243,573 |
| 3. Unrealized Valuation increase/(decrease) | (38,764,554) |
| 4. SSAP No. 108 adjustments | |
| 5. Total gain (loss) on termination recognized | 102,073,645 |
| 6. Considerations received/(paid) on terminations | 123,203,329 |
| 7. Amortization | (61,847,757) |
| 8. Adjustment to the Book/Adjusted Carrying Value of hedged item | |
| 9. Total foreign exchange change in Book/Adjusted Carrying Value | 1,455,613 |
| 10. Book/Adjusted Carrying Value at End of Current Period (Lines 1+2+3+4+5-6+7+8+9) | 88,849,610 |
| 11. Deduct nonadmitted assets | |
| 12. Statement value at end of current period (Line 10 minus Line 11) | 88,849,610 |

SCHEDULE DB - PART B - VERIFICATION

Futures Contracts

| | |
|---|--------------|
| 1. Book/Adjusted carrying value, December 31 of prior year (Line 6, prior year) | (1,728,100) |
| 2. Cumulative cash change (Section 1, Broker Name/Net Cash Deposits Footnote - Cumulative Cash Change column) | |
| 3.1 Add: | |
| Change in variation margin on open contracts - Highly Effective Hedges | |
| 3.11 Section 1, Column 15, current year to date minus | (5,279,758) |
| 3.12 Section 1, Column 15, prior year | (1,728,100) |
| Change in variation margin on open contracts - All Other | |
| 3.13 Section 1, Column 18, current year to date minus | |
| 3.14 Section 1, Column 18, prior year | (3,551,658) |
| 3.2 Add: | |
| Change in adjustment to basis of hedged item | |
| 3.21 Section 1, Column 17, current year to date minus | |
| 3.22 Section 1, Column 17, prior year | |
| Change in amount recognized | |
| 3.23 Section 1, Column 19, current year to date minus | |
| 3.24 Section 1, Column 19, prior year plus | |
| 3.25 SSAP No. 108 adjustments | |
| 3.3 Subtotal (Line 3.1 minus Line 3.2) | (3,551,658) |
| 4.1 Cumulative variation margin on terminated contracts during the year | (29,745,073) |
| 4.2 Less: | |
| 4.21 Amount used to adjust basis of hedged item | |
| 4.22 Amount recognized | (29,745,073) |
| 4.23 SSAP No. 108 adjustments | (29,745,073) |
| 4.3 Subtotal (Line 4.1 minus Line 4.2) | |
| 5. Dispositions gains (losses) on contracts terminated in prior year: | |
| 5.1 Total gain (loss) recognized for terminations in prior year | |
| 5.2 Total gain (loss) adjusted into the hedged item(s) for terminations in prior year | |
| 6. Book/Adjusted carrying value at end of current period (Lines 1+2+3.3-4.3-5.1-5.2) | (5,279,758) |
| 7. Deduct total nonadmitted amounts | |
| 8. Statement value at end of current period (Line 6 minus Line 7) | (5,279,758) |

Schedule DB - Part C - Section 1 - Replication (Synthetic Asset) Transactions (RSATs) Open

N O N E

Schedule DB-Part C-Section 2-Reconciliation of Replication (Synthetic Asset) Transactions Open

N O N E

SCHEDULE DB - VERIFICATION

Verification of Book/Adjusted Carrying Value, Fair Value and Potential Exposure of all Open Derivative Contracts

| | Book/Adjusted Carrying Value Check |
|--|------------------------------------|
| 1. Part A, Section 1, Column 14..... | 88,849,610 |
| 2. Part B, Section 1, Column 15 plus Part B, Section 1 Footnote - Total Ending Cash Balance..... | (5,279,758) |
| 3. Total (Line 1 plus Line 2)..... | 83,569,852 |
| 4. Part D, Section 1, Column 6..... | 147,499,484 |
| 5. Part D, Section 1, Column 7..... | (63,929,631) |
| 6. Total (Line 3 minus Line 4 minus Line 5)..... | ..... |
| Fair Value Check | |
| 7. Part A, Section 1, Column 16..... | 360,259,415 |
| 8. Part B, Section 1, Column 13..... | (5,279,758) |
| 9. Total (Line 7 plus Line 8)..... | 354,979,657 |
| 10. Part D, Section 1, Column 9..... | 418,909,288 |
| 11. Part D, Section 1, Column 10..... | (63,929,631) |
| 12. Total (Line 9 minus Line 10 minus Line 11)..... | ..... |
| Potential Exposure Check | |
| 13. Part A, Section 1, Column 21..... | 10,412,939 |
| 14. Part B, Section 1, Column 20..... | 37,711,978 |
| 15. Part D, Section 1, Column 12..... | 48,124,917 |
| 16. Total (Line 13 plus Line 14 minus Line 15)..... | ..... |

SCHEDULE E - PART 2 - VERIFICATION

(Cash Equivalents)

| | 1 | 2 |
|---|---------------|---------------------------------|
| | Year To Date | Prior Year Ended December 31 |
| 1. Book/adjusted carrying value, December 31 of prior year | 478,190,037 | 779,968,950 |
| 2. Cost of cash equivalents acquired | 816,635,054 | 5,587,073,193 |
| 3. Accrual of discount | | 1,726 |
| 4. Unrealized valuation increase (decrease) | | |
| 5. Total gain (loss) on disposals | | (30) |
| 6. Deduct consideration received on disposals | 1,094,172,002 | 5,888,853,797 |
| 7. Deduct amortization of premium | | 5 |
| 8. Total foreign exchange change in book/adjusted carrying value | | |
| 9. Deduct current year's other than temporary impairment recognized | | |
| 10. Book/adjusted carrying value at end of current period (Lines 1+2+3+4+5-6-7+8-9) | 200,653,089 | 478,190,037 |
| 11. Deduct total nonadmitted amounts | | |
| 12. Statement value at end of current period (Line 10 minus Line 11) | 200,653,089 | 478,190,037 |

Schedule A - Part 2 - Real Estate Acquired and Additions Made

N O N E

Schedule A - Part 3 - Real Estate Disposed

N O N E

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE B - PART 2

Showing All Mortgage Loans ACQUIRED AND ADDITIONS MADE During the Current Quarter

| 1 Loan Number | 2 Location | | 3 State | 4 Loan Type | 5 Date Acquired | 6 Rate of Interest | 7 Actual Cost at Time of Acquisition | 8 Additional Investment Made After Acquisition | 9 Value of Land and Buildings |
|------------------|---------------|--|------------|----------------|--------------------|-----------------------|---|---|----------------------------------|
| | City | | | | | | | | |
| NONE | | | | | | | | | |
| 3399999 - Totals | | | | | | | | | |

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Quarter

| 1 Loan Number | 2 Location | | 4 Loan Type | 5 Date Acquired | 6 Disposal Date | 7 Book Value/Recorded Investment Excluding Accrued Interest Prior Year | 8 Change in Book Value/Recorded Investment | | | | | 13 Total Foreign Exchange Change in Book Value | 14 Book Value/Recorded Investment Excluding Accrued Interest on Disposal | 15 Consid-eration | 16 Foreign Exchange Gain (Loss) on Disposal | 17 Realized Gain (Loss) on Disposal | 18 Total Gain (Loss) on Disposal |
|---|----------------|-------|----------------|--------------------|--------------------|---|---|---|---|---|--|---|---|----------------------|--|--|-------------------------------------|
| | City | State | | | | | 8 Unrealized Valuation Increase (Decrease) | 9 Current Year's (Amortization) /Accretion | 10 Current Year's Other-Than-Temporary Impairment Recognized | 11 Capitalized Deferred Interest and Other | 12 Total Change in Book Value (8+9-10+11) | | | | | | |
| 211620303 | Bellevue | WA | | 05/01/2015 | 03/01/2021 | 13,800,323 | | (24,206) | | | (24,206) | | 13,776,117 | 13,286,015 | | (490,102) | (490,102) |
| 211620304 | Bellevue | WA | | 12/27/2012 | 03/01/2021 | 9,194,477 | | (44,698) | | | (44,698) | | 9,149,779 | 9,001,539 | | (148,240) | (148,240) |
| 0199999. Mortgages closed by repayment | | | | | | 22,994,800 | | (68,904) | | | (68,904) | | 22,925,897 | 22,287,554 | | (638,343) | (638,343) |
| 155151046 | Irvine | CA | | 04/20/2015 | | 127,969 | | | | | | | 127,969 | 127,969 | | | |
| 5300003 | Irving | TX | | 10/02/2017 | | 95,197 | | | | | | | 95,197 | 95,197 | | | |
| 5300070 | Conway | AR | | 12/04/2019 | | 185,430 | | | | | | | 185,430 | 185,430 | | | |
| 5300071 | Conway | AR | | 12/05/2019 | | 422,012 | | | | | | | 422,012 | 422,012 | | | |
| 805142452 | West Covina | CA | | 02/04/2015 | | 42,933 | | | | | | | 42,933 | 42,933 | | | |
| 805142478 | Chattanooga | TN | | 03/11/2015 | | 46,945 | | | | | | | 46,945 | 46,945 | | | |
| 805142486 | Goodlettsville | TN | | 03/12/2015 | | 82,462 | | | | | | | 82,462 | 82,462 | | | |
| 805143021 | Toms River | NJ | | 06/11/2001 | | 212,078 | | | | | | | 212,078 | 212,078 | | | |
| 805143047 | Laguna Beach | CA | | 10/16/2002 | | 26,167 | | (1,026) | | | (1,026) | | 25,141 | 25,141 | | | |
| 805143062 | Toms River | NJ | | 10/31/2003 | | 79,408 | | | | | | | 79,408 | 79,408 | | | |
| 805143112 | Athens | GA | | 08/31/2005 | | 187,902 | | (4,931) | | | (4,931) | | 182,971 | 182,971 | | | |
| 805143138 | Durango | CO | | 07/20/2006 | | 381,130 | | (21,603) | | | (21,603) | | 359,527 | 359,527 | | | |
| 805143161 | Shakopee | MN | | 12/07/2007 | | 124,135 | | (805) | | | (805) | | 123,331 | 123,331 | | | |
| 805143179 | Salem | OR | | 08/01/2007 | | 75,823 | | | | | | | 75,823 | 75,823 | | | |
| 805143211 | Las Cruces | NM | | 02/16/2010 | | 107,474 | | (4,656) | | | (4,656) | | 102,818 | 102,818 | | | |
| 805143286 | Madison | WI | | 09/01/2011 | | 19,509 | | 380 | | | 380 | | 19,888 | 19,888 | | | |
| 805143294 | Berkeley | CA | | 06/30/2011 | | 164,112 | | 5,227 | | | 5,227 | | 169,338 | 169,338 | | | |
| 805143310 | Tempe | AZ | | 10/31/2011 | | 129,350 | | (442) | | | (442) | | 128,908 | 128,908 | | | |
| 805143328 | Washington | DC | | 12/15/2011 | | 83,290 | | 3,537 | | | 3,537 | | 86,827 | 86,827 | | | |
| 805143336 | Vancouver | WA | | 01/06/2012 | | 92,313 | | (1,695) | | | (1,695) | | 90,618 | 90,618 | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE B - PART 3

Showing All Mortgage Loans DISPOSED, Transferred or Repaid During the Current Quarter

| 1 Loan Number | 2 Location | | 4 Loan Type | 5 Date Acquired | 6 Disposal Date | 7 Book Value/ Recorded Investment Excluding Accrued Interest Prior Year | 8 Change in Book Value/Recorded Investment | | | | | 14 Book Value/ Recorded Investment Excluding Accrued Interest on Disposal | 15 Consid- eration | 16 Foreign Exchange Gain (Loss) on Disposal | 17 Realized Gain (Loss) on Disposal | 18 Total Gain (Loss) on Disposal | |
|---|--------------------|------------|----------------|--------------------|--------------------|--|--|--|--|--|--|--|--------------------------|--|---|--|--|
| | 2 City | 3 State | | | | | 8 Unrealized Valuation Increase (Decrease) | 9 Current Year's (Amortization) /Accretion | 10 Current Year's Other- Than- Temporary Impairment Recognized | 11 Capitalized Deferred Interest and Other | 12 Total Change in Book Value (8+9-10+11) | | | | | | 13 Total Foreign Exchange Change in Book Value |
| 805143344 | Huntington Beach | CA | | 01/31/2012 | | 95,084 | | 1,397 | | | 1,397 | | 96,481 | 96,481 | | | |
| 805143351 | Ankeny | IA | | 04/18/2013 | | 74,935 | | 4,304 | | | 4,304 | | 79,239 | 79,239 | | | |
| 805143369 | Plymouth | MN | | 04/02/2012 | | 71,107 | | 1,279 | | | 1,279 | | 72,386 | 72,386 | | | |
| 805143385 | San Mateo | CA | | 05/24/2012 | | 64,351 | | (144) | | | (144) | | 64,207 | 64,207 | | | |
| 805143401 | Phoenix | AZ | | 07/11/2012 | | 262,905 | | 2,884 | | | 2,884 | | 265,790 | 265,790 | | | |
| 805143427 | Palm Beach Gardens | FL | | 06/29/2012 | | 356,791 | | (1,401) | | | (1,401) | | 355,390 | 355,390 | | | |
| 805143476 | Ankeny | IA | | 03/05/2012 | | 15,409 | | 1,184 | | | 1,184 | | 16,594 | 16,594 | | | |
| 805143492 | Franklin | NJ | | 03/18/2008 | | 93,970 | | (1,018) | | | (1,018) | | 92,952 | 92,952 | | | |
| 805151008 | Costa Mesa | CA | | 03/19/2015 | | 17,110 | | | | | | | 17,110 | 17,110 | | | |
| 80515100A | Costa Mesa | CA | | 08/30/2018 | | 5,270 | | | | | | | 5,270 | 5,270 | | | |
| 805151032 | Beech Grove | IN | | 05/05/2015 | | 26,578 | | | | | | | 26,578 | 26,578 | | | |
| 805151222 | Irvine | CA | | 04/07/2015 | | 206,997 | | | | | | | 206,997 | 206,997 | | | |
| 805151289 | San Pedro | CA | | 03/19/2015 | | 34,792 | | | | | | | 34,792 | 34,792 | | | |
| 80515128A | San Pedro | CA | | 08/30/2018 | | 14,401 | | | | | | | 14,401 | 14,401 | | | |
| 805151297 | Santa Clara | CA | | 03/19/2015 | | 45,529 | | | | | | | 45,529 | 45,529 | | | |
| 80515129A | Santa Clara | CA | | 08/30/2018 | | 7,539 | | | | | | | 7,539 | 7,539 | | | |
| 805151305 | Vancouver | WA | | 03/19/2015 | | 25,881 | | | | | | | 25,881 | 25,881 | | | |
| 80515130A | Vancouver | WA | | 08/30/2018 | | 6,075 | | | | | | | 6,075 | 6,075 | | | |
| 805151313 | Vancouver | WA | | 03/19/2015 | | 29,938 | | | | | | | 29,938 | 29,938 | | | |
| 80515131A | Vancouver | WA | | 08/30/2018 | | 7,775 | | | | | | | 7,775 | 7,775 | | | |
| 805151370 | Dallas | TX | | 07/10/2015 | | 184,107 | | | | | | | 184,107 | 184,107 | | | |
| 805151461 | Bonita Springs | FL | | 07/30/2015 | | 71,509 | | | | | | | 71,509 | 71,509 | | | |
| 805151727 | Bellevue | WA | | 10/09/2015 | | 19,306 | | | | | | | 19,306 | 19,306 | | | |
| 805151990 | Lexington | KY | | 12/14/2015 | | 230,894 | | | | | | | 230,894 | 230,894 | | | |
| 805152162 | Tuscaloosa | AL | | 12/16/2015 | | 77,469 | | | | | | | 77,469 | 77,469 | | | |
| 805161387 | Seattle | WA | | 06/28/2016 | | 110,269 | | | | | | | 110,269 | 110,269 | | | |
| 805161718 | Brownstown | MI | | 09/15/2016 | | 270,912 | | | | | | | 270,912 | 270,912 | | | |
| 805161882 | Homewood | AL | | 10/03/2016 | | 113,859 | | | | | | | 113,859 | 113,859 | | | |
| 805161908 | Decatur | GA | | 11/14/2016 | | 160,946 | | | | | | | 160,946 | 160,946 | | | |
| 805162138 | Austin | TX | | 11/02/2016 | | 84,596 | | | | | | | 84,596 | 84,596 | | | |
| 805162245 | Pembroke Pines | FL | | 12/22/2016 | | 72,748 | | | | | | | 72,748 | 72,748 | | | |
| 805162328 | Dallas | TX | | 12/09/2016 | | 63,327 | | | | | | | 63,327 | 63,327 | | | |
| 805162369 | Santa Monica | CA | | 02/06/2017 | | 67,574 | | | | | | | 67,574 | 67,574 | | | |
| 805162385 | Hamilton Township | NJ | | 12/29/2016 | | 52,030 | | | | | | | 52,030 | 52,030 | | | |
| 805162419 | Luterville | MD | | 02/28/2017 | | 52,118 | | 87 | | | 87 | | 52,204 | 52,204 | | | |
| 805171113 | Manhattan Beach | CA | | 03/02/2017 | | 171,187 | | | | | | | 171,187 | 171,187 | | | |
| 805172004 | Portsmouth | VA | | 10/10/2017 | | 40,838 | | | | | | | 40,838 | 40,838 | | | |
| 805172228 | Mesa | AZ | | 12/11/2017 | | 45,879 | | | | | | | 45,879 | 45,879 | | | |
| 805181047 | Portland | OR | | 03/12/2018 | | 50,749 | | | | | | | 50,749 | 50,749 | | | |
| 805181203 | Atlanta | GA | | 05/01/2018 | | 55,315 | | | | | | | 55,315 | 55,315 | | | |
| 805181310 | New Castle | PA | | 07/13/2018 | | 39,548 | | | | | | | 39,548 | 39,548 | | | |
| 805181328 | Hermitage | PA | | 07/13/2018 | | 48,674 | | | | | | | 48,674 | 48,674 | | | |
| 805181989 | Indian Land | SC | | 08/28/2018 | | 54,005 | | | | | | | 54,005 | 54,005 | | | |
| 805182383 | Delray Beach | FL | | 12/17/2018 | | 29,225 | | | | | | | 29,225 | 29,225 | | | |
| 805195054 | Alhambra | CA | | 06/23/2017 | | 51,951 | | | | | | | 51,951 | 51,951 | | | |
| 805195096 | Vancouver | WA | | 08/10/2017 | | 50,222 | | | | | | | 50,222 | 50,222 | | | |
| 805195112 | Los Angeles | CA | | 09/06/2017 | | 56,658 | | | | | | | 56,658 | 56,658 | | | |
| 805195153 | Tampa | FL | | 12/14/2018 | | 46,665 | | (49) | | | (49) | | 46,616 | 46,616 | | | |
| 805195161 | Ashburn | VA | | 12/21/2018 | | 20,750 | | | | | | | 20,750 | 20,750 | | | |
| 0299999 - Mortgages with partial repayments | | | | | | 6,541,404 | | (17,491) | | | (17,491) | | 6,523,912 | 6,523,912 | | | |
| 0599999 - Totals | | | | | | 29,536,204 | | (86,395) | | | (86,395) | | 29,449,809 | 28,811,466 | | (638,343) | (638,343) |

E02.1

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE BA - PART 2

Showing Other Long-Term Invested Assets ACQUIRED AND ADDITIONS MADE During the Current Quarter

| 1 CUSIP Identification | 2 Name or Description | Location | | 5 Name of Vendor or General Partner | 6 NAIC Designation, NAIC Designation Modifier and SVO Admini- strative Symbol | 7 Date Originally Acquired | 8 Type and Strategy | 9 Actual Cost at Time of Acquisition | 10 Additional Investment Made After Acquisition | 11 Amount of Encumbrances | 12 Commitment for Additional Investment | 13 Percentage of Ownership |
|--|---------------------------------|-----------|------------|---|---|-------------------------------------|------------------------------|---|--|---------------------------------|---|----------------------------------|
| | | 3 City | 4 State | | | | | | | | | |
| BGA065-V0-1 | GSO ENERGY SELECT OPPORTUNITIES | | DE | GSO ENERGY SELECT OPPORTUNITIES | | 10/28/2018 | 1 | | 115,390 | | | 0.820 |
| 1999999. Joint Venture Interests - Common Stock - Unaffiliated | | | | | | | | | | | | |
| BGA058-87-2 | MAPLEWOOD DEVELOPMENT LOAN | | US | MAPLEWOOD DEVELOPMENT LOAN | 1.D | 10/13/2020 | | 12,068,067 | | | | 0.000 |
| 2999999. Collateral Loans - Unaffiliated | | | | | | | | | | | | |
| 000000-00-0 | RABBI TRUST | | | | | | | 12,068,067 | | | | XXX |
| 4699999. Any Other Class of Assets - Unaffiliated | | | | | | | | | | | | |
| | | | | | | | | | 56,875 | | | XXX |
| 4899999. Total - Unaffiliated | | | | | | | | | 12,068,067 | | | XXX |
| 4999999. Total - Affiliated | | | | | | | | | | 172,265 | | XXX |
| 5099999 - Totals | | | | | | | | | | | | |
| | | | | | | | | | 12,068,067 | 172,265 | | XXX |

SCHEDULE BA - PART 3

Showing Other Long-Term Invested Assets DISPOSED, Transferred or Repaid During the Current Quarter

| 1 CUSIP Identification | 2 Name or Description | Location | | 5 Name of Purchaser or Nature of Disposal | 6 Date Originally Acquired | 7 Disposal Date | 8 Book/ Adjusted Carrying Value Less Encum- brances, Prior Year | Change in Book/Adjusted Carrying Value | | | | | | 15 Book/ Adjusted Carrying Value Less Encum- brances on Disposal | 16 Consid- eration | 17 Foreign Exchange Gain (Loss) on Disposal | 18 Realized Gain (Loss) on Disposal | 19 Total Gain (Loss) on Disposal | 20 Invest- ment Income | | | | | |
|--|---------------------------------|-----------|------------|---|-------------------------------------|-----------------------|--|---|--|---|--|--|---|---|--------------------------|---|---|--|---------------------------------|------------|-----------|-------------|-----------|-------------|
| | | 3 City | 4 State | | | | | 9 Unrealized Valuation Increase (De- crease) | 10 Current Year's (Depre- ciation) or (Amorti- zation)/ Accretion | 11 Current Year's Other Than Temporary Impair- ment Recogn- ized | 12 Capital- ized Deferred Interest and Other | 13 Total Change in Book/ Adjusted Carrying Value (9+10- 11+12) | 14 Total Foreign Exchange Change in Book/ Adjusted Carrying Value | | | | | | | | | | | |
| BGA03Y-56-5 | MTP ENERGY OPPORTUNITIES FUND | | DE | Various | 05/26/2015 | 02/10/2021 | 2,037,431 | | | | | | | 2,037,431 | 2,474,866 | 437,434 | 437,434 | (9,920,542) | | | | | | |
| BGA05C-09-9 | BRIGHTWOOD CAPITAL (LEVERED) | | US | BRIGHTWOOD CAPITAL (LEVERED) | 07/16/2015 | 02/11/2021 | 6,859,980 | (2) | | | | (2) | 6,859,988 | 7,211,271 | 351,283 | 351,283 | | | | | | | | |
| BGA065-V0-1 | GSO ENERGY SELECT OPPORTUNITIES | | DE | Various | 10/28/2018 | 02/04/2021 | 115,390 | | | | | | 115,390 | 123,379 | 7,989 | 7,989 | 115,390 | | | | | | | |
| BRSCPL-EX-3 | BRIGHTWOOD CAPITAL (UNLEVERED) | | US | BRIGHTWOOD CAPITAL (UNLEVERED) | 09/12/2014 | 02/11/2021 | 11,430,429 | 6 | | | | 6 | 11,430,435 | 11,950,204 | 519,769 | 519,769 | | | | | | | | |
| 1999999. Joint Venture Interests - Common Stock - Unaffiliated | | | | | | | | | | | | | 20,443,240 | 4 | | | 4 | 20,443,244 | 21,759,720 | 1,316,475 | 1,316,475 | (9,805,152) | | |
| BGA058-87-2 | MAPLEWOOD DEVELOPMENT LOAN | | US | MAPLEWOOD DEVELOPMENT LOAN | 10/13/2020 | 03/29/2021 | | | 37 | | | 37 | 1,172,381 | 1,172,381 | | | 18,096 | | | | | | | |
| 2999999. Collateral Loans - Unaffiliated | | | | | | | | | | | | | | 37 | | | 37 | 1,172,381 | 1,172,381 | | | 18,096 | | |
| 000000-00-0 | RABBI TRUST | | | | | 03/31/2021 | 435,016 | | | | | | 435,016 | 435,016 | | | | | | | | | | |
| 4699999. Any Other Class of Assets - Unaffiliated | | | | | | | | | | | | | 435,016 | | | | | 435,016 | 435,016 | | | | | |
| 4899999. Total - Unaffiliated | | | | | | | 20,878,256 | 4 | 37 | | | 41 | 22,050,642 | 23,367,117 | | 1,316,475 | 1,316,475 | (9,787,056) | | | | | | |
| 4999999. Total - Affiliated | | | | | | | | | | | | | | | | | | | | | | | | |
| 5099999 - Totals | | | | | | | | | | | | | 20,878,256 | 4 | 37 | | | 41 | 22,050,642 | 23,367,117 | | 1,316,475 | 1,316,475 | (9,787,056) |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE D - PART 3

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|--|--|---------|---------------|---------------------------------------|---------------------------|-------------------|-------------------|---|---|
| CUSIP Identification | Description | Foreign | Date Acquired | Name of Vendor | Number of Shares of Stock | Actual Cost | Par Value | Paid for Accrued Interest and Dividends | NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol |
| 268317-AE-4 | ELECTRICITE DE FRANCE SA | C | 01/06/2021 | BNP PARIBAS | | 26,329,600 | 20,000,000 | 500,889 | 1.G FE |
| 1099999. Subtotal - Bonds - All Other Governments | | | | | | 26,329,600 | 20,000,000 | 500,889 | XXX |
| 03027X-BD-1 | AMERICAN TOWER CORP | | 03/30/2021 | JP MORGAN SECURITIES LLC | | 2,755,380 | 3,000,000 | 27,383 | 2.C FE |
| 031162-BE-9 | AMGEN INC | | 01/11/2021 | MORGAN STANLEY | | 10,524,000 | 8,000,000 | 112,200 | 2.A FE |
| 03879M-AB-9 | ARC RAIL 2013-1, LLC - ABS | | 01/01/2021 | Direct | | 11,926,525 | 11,926,525 | | 2.B PL |
| 05526D-BT-1 | BAT CAPITAL CORP | | 01/11/2021 | Morgan Stanley | | 4,645,485 | 4,500,000 | 50,409 | 2.B FE |
| 05990Q-AV-5 | BAFC 2015-R3 7A2 - CMO/RMBS | | 02/25/2021 | Direct | | 17,465 | 17,465 | | 1.D FM |
| 07274N-AQ-6 | BAYER US FINANCE I I LLC | | 01/08/2021 | Morgan Stanley | | 28,751,218 | 22,711,000 | 52,283 | 2.A FE |
| 0778FP-AF-6 | BELL TELEPHONE COMPANY OF CANADA OR BELL | C | 03/30/2021 | NATIONAL FINANCIAL SERVICES CO | | 3,049,200 | 3,000,000 | 4,258 | 2.A FE |
| 17323F-AB-6 | CMLTI 2014-10 1A2 - CMO/RMBS | | 03/25/2021 | Direct | | 12,863 | 12,863 | | 1.D FM |
| 205887-CE-0 | CONAGRA BRANDS INC | | 01/08/2021 | Morgan Stanley | | 28,808,847 | 20,486,000 | 218,176 | 2.C FE |
| 209111-FT-5 | CONSOLIDATED EDISON COMPANY OF NEW YORK | | 01/08/2021 | Morgan Stanley | | 28,721,186 | 22,041,000 | 116,725 | 1.G FE |
| 21036P-BG-2 | CONSTELLATION BRANDS INC | | 03/30/2021 | U.S. Bank | | 3,133,770 | 3,000,000 | 46,875 | 2.C FE |
| 225313-AN-5 | CREDIT AGRICOLE SA | C | 01/11/2021 | MORGAN STANLEY | | 1,990,900 | 2,000,000 | 312 | 2.A FE |
| 22822V-AQ-4 | CROWN CASTLE INTERNATIONAL CORP | | 01/08/2021 | Morgan Stanley | | 28,901,438 | 24,813,000 | 31,464 | 2.C FE |
| 260543-CG-6 | DOW CHEMICAL CO | | 01/11/2021 | Morgan Stanley | | 12,117,900 | 10,000,000 | 70,486 | 2.C FE |
| 260543-CR-2 | DOW CHEMICAL CO | | 01/08/2021 | Morgan Stanley | | 18,646,810 | 13,000,000 | 84,175 | 2.C FE |
| 26078J-AF-7 | DUPONT DE NEMOURS INC | | 02/19/2021 | CITIGROUP GLOBAL MARKETS, INC | | 7,606,575 | 5,625,000 | 82,978 | 2.A FE |
| 31428X-AU-0 | FEDEX CORP | | 01/11/2021 | Morgan Stanley | | 11,846,500 | 10,000,000 | 100,222 | 2.B FE |
| 33831U-AA-7 | CRE FIVE POINTS SENIOR NOTE | | 02/25/2021 | Payment In Kind | | 76,583 | 76,583 | | 2.B PL |
| 369604-BX-0 | GENERAL ELECTRIC CO | | 01/11/2021 | Morgan Stanley | | 1,156,510 | 1,000,000 | 8,500 | 2.A FE |
| 369604-BY-8 | GENERAL ELECTRIC CO | | 01/08/2021 | Morgan Stanley | | 28,565,220 | 24,155,000 | 207,230 | 2.A FE |
| 38682A-AA-0 | CRE GRANDVIEW SENIOR NOTE | | 03/25/2021 | Payment In Kind | | 50,972 | 50,972 | | 2.B PL |
| 41161P-AB-6 | HVMTL 2006-1 21A - CMO/RMBS | | 01/01/2021 | Direct | | 3,809,800 | 4,184,523 | 808 | 1.D FM |
| 454889-AQ-9 | INDIANA MICHIGAN POWER CO | | 03/11/2021 | J.P. MORGAN SECURITIES INC | | 11,833,200 | 10,000,000 | | 1.G FE |
| 458140-BM-1 | INTEL CORP | | 01/08/2021 | Morgan Stanley | | 15,452,378 | 11,485,000 | 162,146 | 1.E FE |
| 46115H-BN-6 | INTESA SANPAOLO SPA | C | 01/08/2021 | Morgan Stanley | | 28,708,902 | 23,074,000 | 328,356 | 2.B FE |
| 485134-BS-8 | EVERGY METRO INC | | 02/19/2021 | JEFF GA | | 10,240,094 | 8,719,500 | 141,874 | 1.F FE |
| 491674-BL-0 | KENTUCKY UTILITIES CO | | 03/11/2021 | BARCLAYS CAPITAL INC FIXED INC | | 10,102,469 | 8,720,000 | 173,794 | 1.F FE |
| 501044-DM-0 | KROGER CO | | 03/16/2021 | CITIGROUP GLOBAL MARKETS, INC | | 4,391,704 | 3,450,780 | 32,610 | 2.B FE |
| 512807-AW-8 | LAM RESEARCH CORP | | 03/30/2021 | DEUTSCHE BANK SECURITIES, INC. | | 2,875,530 | 3,000,000 | 25,396 | 1.G FE |
| 539830-BQ-1 | LOCKHEED MARTIN CORP | | 03/30/2021 | Amherst Securities Group LLC | | 2,950,425 | 3,100,000 | 25,558 | 1.G FE |
| 57636Q-AT-1 | MASTERCARD INC | | 03/30/2021 | Morgan Stanley | | 3,048,447 | 3,100,000 | 6,859 | 1.E FE |
| 632525-AW-1 | NATIONAL AUSTRALIA BANK LTD | C | 01/11/2021 | MORGAN STANLEY | | 3,924,840 | 4,000,000 | | 2.A FE |
| 65540X-AR-8 | NMRR 15SR 4A3 - CMO/RMBS | | 02/25/2021 | Direct | | 36,654 | 36,654 | | 1.D Z |
| 67066G-AH-7 | NVIDIA CORP | | 03/30/2021 | MLPFS INC FIXED INCOME | | 3,176,640 | 3,000,000 | | 1.G FE |
| 70450Y-AJ-2 | PAYPAL HOLDINGS INC | | 03/30/2021 | Morgan Stanley | | 3,092,467 | 3,100,000 | 33,583 | 2.A FE |
| 718172-AM-1 | PHILIP MORRIS INTERNATIONAL INC | | 01/11/2021 | Morgan Stanley | | 4,938,400 | 4,000,000 | 28,194 | 1.F FE |
| 718172-BD-0 | PHILIP MORRIS INTERNATIONAL INC | | 01/08/2021 | Morgan Stanley | | 5,260,240 | 4,000,000 | 30,875 | 1.F FE |
| 74340X-BP-5 | PROLOGIS LP | | 03/30/2021 | CITIGROUP GLOBAL MARKETS INC | | 2,992,585 | 3,100,000 | 42,883 | 1.G FE |
| 853254-AN-0 | STANDARD CHARTERED PLC | C | 01/08/2021 | Morgan Stanley | | 4,027,560 | 3,000,000 | 50,350 | 2.B FE |
| 85917P-AB-3 | STERIS IRISH FINCO UNLIMITED CO | C | 03/30/2021 | JP MORGAN SECURITIES LLC | | 3,015,210 | 3,000,000 | | 2.B FE |
| 927804-FG-4 | VIRGINIA ELECTRIC AND POWER CO | | 01/06/2021 | MERRILL LYNCH PIERCE FENNER SMITH INC | | 12,845,490 | 7,000,000 | 91,462 | 2.A FE |
| 931427-AC-2 | WALGREENS BOOTS ALLIANCE INC | | 01/11/2021 | MORGAN STANLEY | | 12,542,420 | 11,000,000 | 80,667 | 2.B FE |
| 963320-AX-4 | WHIRLPOOL CORP | | 01/08/2021 | Morgan Stanley | | 28,135,445 | 21,964,000 | 159,971 | 2.B FE |
| BGA0J6-FK-9 | SP SOLAR 2 DEBT - ABS | | 03/01/2021 | SPECIALTY FINANCE | | 1,228,789 | 1,161,349 | | 1.F |
| BGA0J6-FL-7 | SP SOLAR 4 DEBT - ABS | | 03/01/2021 | SPECIALTY FINANCE | | 422,277 | 399,101 | | 1.F |
| BGA0J6-FM-5 | SP SOLAR 3 DEBT - ABS | | 03/01/2021 | SPECIALTY FINANCE | | 1,611,677 | 1,523,222 | | 1.F |
| BGA0LT-FH-3 | LENDSL TRUST 2018-A FX - ABS | | 03/29/2021 | SPECIALTY FINANCE | | 261,606 | 261,606 | | 1.D |
| BGA0LT-FJ-9 | LENDSL TRUST 2018-A B - ABS | | 03/29/2021 | SPECIALTY FINANCE | | 5,507 | 5,507 | | 2.B PL |
| BGA0LY-DR-4 | VIKING 18 APOCCOMBO ACCORDIA - ABS | | 01/19/2021 | Direct | | 978,680 | 978,680 | | 1.E |
| BGA0W3-CP-3 | BLUE EAGLE 2020-2E CLASS A | | 03/10/2021 | CREDIT | | 7,522,106 | 7,513,886 | | 1.D |
| BGA0W3-CR-9 | BLUE EAGLE 2020-2E CLASS B | | 03/10/2021 | CREDIT | | 3,569,727 | 3,573,093 | | 1.D |
| BGA0W3-CS-7 | BLUE EAGLE 2020-2E CLASS C | | 03/10/2021 | CREDIT | | 1,980,059 | 1,981,198 | | 1.D |
| BGA0W3-CU-2 | BLUE EAGLE 2020-2E CLASS D | | 03/10/2021 | CREDIT | | 1,686,621 | 1,687,421 | | 2.B |

E04

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE D - PART 3

Show All Long-Term Bonds and Stock Acquired During the Current Quarter

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|--|---|---------|---------------|-------------------|---------------------------|---------------------|--------------------|---|---|
| CUSIP Identification | Description | Foreign | Date Acquired | Name of Vendor | Number of Shares of Stock | Actual Cost | Par Value | Paid for Accrued Interest and Dividends | NAIC Designation, NAIC Designation Modifier and SVO Administrative Symbol |
| BGA0W3-CV-0 | BLUE EAGLE 2020-2E CLASS E | | 03/10/2021 | CREDIT | | 2,053,547 | 2,055,002 | | 3.B |
| BGA0W3-CW-8 | BLUE EAGLE 2020-2E CLASS R | | 03/10/2021 | CREDIT | | 3,419,139 | 3,415,403 | | 5.B |
| BGA0W6-TE-3 | RS RENTAL - AVENUE ONE - ABS | | 01/01/2021 | Reclassification | | 13,604,121 | 13,604,121 | | 1.E |
| 3899999. Subtotal - Bonds - Industrial and Miscellaneous (Unaffiliated) | | | | | | 449,050,106 | 373,609,458 | 2,629,063 | XXX |
| BGA0R9-DH-3 | BLUE EAGLE 2019-1 B (AA RATED) | | 02/10/2021 | CREDIT | | 171,500 | 171,500 | | 1.C |
| BGA0T2-QQ-2 | VERTICAL TOPCO II SA - SENIOR PIK NOTES | | 01/18/2021 | EXCHANGE | | 13,348,153 | 13,368,831 | | 4.A |
| BGA0UK-7E-8 | CRE TECHREN 345 DEBT | | 02/05/2021 | Direct | | 5,183,461 | 5,183,461 | | 1.F |
| BGA0V7-E4-0 | BLUE EAGLE 2020-1B CLASS B | | 03/30/2021 | CREDIT | | 2,699,950 | 2,699,950 | | 1.C |
| BGA0V7-E5-7 | BLUE EAGLE 2020-1B CLASS C | | 03/30/2021 | CREDIT | | 637,488 | 637,488 | | 1.F |
| BGA0V7-E6-5 | BLUE EAGLE 2020-1B CLASS D | | 03/30/2021 | CREDIT | | 37,499 | 37,499 | | 2.B |
| BGA0V7-E7-3 | BLUE EAGLE 2020-1B CLASS E | | 03/30/2021 | CREDIT | | 149,997 | 149,997 | | 3.B |
| BGA0W0-6W-1 | ORIGIS MW2 DEBT | | 03/29/2021 | SPECIALTY FINANCE | | 28,835,916 | 28,835,916 | | 1.D |
| BGA0W1-9S-5 | BLUE EAGLE 2021-1A TRANCHE A | | 03/29/2021 | CREDIT | | 18,375,000 | 18,375,000 | | 1.D |
| BGA0W1-9T-3 | BLUE EAGLE 2021-1A TRANCHE B | | 03/29/2021 | CREDIT | | 5,145,000 | 5,145,000 | | 1.D |
| BGA0W1-9U-0 | BLUE EAGLE 2021-1A TRANCHE C | | 03/29/2021 | CREDIT | | 2,572,500 | 2,572,500 | | 1.D |
| BGA0W1-9V-8 | BLUE EAGLE 2021-1A TRANCHE D | | 03/29/2021 | CREDIT | | 2,205,000 | 2,205,000 | | 2.B |
| BGA0W1-9W-6 | BLUE EAGLE 2021-1A TRANCHE E | | 03/29/2021 | CREDIT | | 1,837,500 | 1,837,500 | | 3.B |
| BGA0W1-9X-4 | BLUE EAGLE 2021-1A TRANCHE R | | 03/29/2021 | CREDIT | | 6,615,000 | 6,615,000 | | 5.B |
| BGA0W1-9Y-2 | BLUE EAGLE 2021-1B TRANCHE A | | 03/29/2021 | CREDIT | | 18,375,000 | 18,375,000 | | 1.D |
| BGA0W1-9Z-9 | BLUE EAGLE 2021-1B TRANCHE B | | 03/29/2021 | CREDIT | | 5,145,000 | 5,145,000 | | 1.D |
| BGA0W1-A0-4 | BLUE EAGLE 2021-1B TRANCHE C | | 03/29/2021 | CREDIT | | 2,572,500 | 2,572,500 | | 1.D |
| BGA0W1-A1-2 | BLUE EAGLE 2021-1B TRANCHE D | | 03/29/2021 | CREDIT | | 2,205,000 | 2,205,000 | | 2.B |
| BGA0W1-A2-0 | BLUE EAGLE 2021-1B TRANCHE E | | 03/29/2021 | CREDIT | | 1,837,500 | 1,837,500 | | 3.B |
| BGA0W1-A3-8 | BLUE EAGLE 2021-1B TRANCHE R | | 03/29/2021 | CREDIT | | 6,615,000 | 6,615,000 | | 5.B |
| BGA0W1-1B-2 | INFINITY ASSET HOLDINGS 2 A | | 03/24/2021 | INFINITY | | 19,169,187 | 19,169,187 | | 1.D |
| BGA0W1-1C-0 | INFINITY ASSET HOLDINGS 2 B | | 03/24/2021 | INFINITY | | 3,594,223 | 3,594,223 | | 2.B |
| BGA0W1-1D-8 | INFINITY ASSET HOLDINGS 2 C | | 03/24/2021 | INFINITY | | 1,198,074 | 1,198,074 | | 1.D |
| 8299999. Subtotal - Bonds - Unaffiliated Bank Loans | | | | | | 148,525,449 | 148,546,126 | | XXX |
| 8399997. Total - Bonds - Part 3 | | | | | | 623,905,155 | 542,155,584 | 3,129,951 | XXX |
| 8399998. Total - Bonds - Part 5 | | | | | | XXX | XXX | XXX | XXX |
| 8399999. Total - Bonds | | | | | | 623,905,155 | 542,155,584 | 3,129,951 | XXX |
| 8999997. Total - Preferred Stocks - Part 3 | | | | | | | XXX | | XXX |
| 8999998. Total - Preferred Stocks - Part 5 | | | | | | XXX | XXX | XXX | XXX |
| 8999999. Total - Preferred Stocks | | | | | | | XXX | | XXX |
| BGA030-JT-6 | FHLB DES MOINES - ACTIVITY STOCK | | 03/01/2021 | Direct | 0.000 | (15,200,000) | | | |
| 9199999. Subtotal - Common Stocks - Industrial and Miscellaneous (Unaffiliated) Other | | | | | | (15,200,000) | XXX | | XXX |
| 9799997. Total - Common Stocks - Part 3 | | | | | | (15,200,000) | XXX | | XXX |
| 9799998. Total - Common Stocks - Part 5 | | | | | | XXX | XXX | XXX | XXX |
| 9799999. Total - Common Stocks | | | | | | (15,200,000) | XXX | | XXX |
| 9899999. Total - Preferred and Common Stocks | | | | | | (15,200,000) | XXX | | XXX |
| 9999999 - Totals | | | | | | 608,705,155 | XXX | 3,129,951 | XXX |

E04.1

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | | | | | | | | | | | | | |
|--|---|------------------------------|------------------------|---|----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|--|--|--|--|--|--|--|--|--|-----|-----|-----|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | | | | | | | | | | | | | |
| 0079999999. Subtotal - Purchased Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | | | | | | | XXX | XXX | |
| 0149999999. Subtotal - Purchased Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| SPX/CLQ/210423/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Citibank, National A | E570DZIZ7FF32WEFA76 | .04/24/2020 | .04/23/2021 | 2,299,087 | 6,207,535 | 2.7 | 59,316 | | 3,676 | | 418,520 | | | | | | | | | | | | | | | | | | | | |
| SPX/CLQ/210423/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Citibank, National A | E570DZIZ7FF32WEFA76 | .04/24/2020 | .04/23/2021 | 785,685 | 1,964,213 | 2.5 | 18,306 | | 1,134 | | 131,318 | | | | | | | | | | | | | | | | | | | | |
| SPX/CLQ/210423/25/2.8% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Citibank, National A | E570DZIZ7FF32WEFA76 | .04/24/2020 | .04/23/2021 | 2,760,927 | 7,730,596 | 2.8 | 74,821 | | 4,637 | | 523,181 | | | | | | | | | | | | | | | | | | | | |
| SPX/CLQ/210409/10/2.8% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Citibank, National A | E570DZIZ7FF32WEFA76 | .04/09/2020 | .04/09/2021 | 4,628,302 | 12,959,246 | 2.8 | 129,592 | | 2,912 | | 969,568 | | | | | | | | | | | | | | | | | | | | |
| SPX/CLQ/210409/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Citibank, National A | E570DZIZ7FF32WEFA76 | .04/09/2020 | .04/09/2021 | 1,707,184 | 4,267,960 | 2.5 | 41,314 | | 928 | | 324,597 | | | | | | | | | | | | | | | | | | | | |
| SPX/CLQ/210409/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Citibank, National A | E570DZIZ7FF32WEFA76 | .04/09/2020 | .04/09/2021 | 1,322,355 | 3,570,359 | 2.7 | 35,042 | | 787 | | 268,500 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210423/2836.74-3035.31 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .04/24/2020 | .04/23/2021 | 4,859 | 13,782,901 | 2836.74 | 519,615 | | 45,345 | | 962,259 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210610/2886.73-3420.78 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .06/10/2019 | .06/10/2021 | 1,688 | 4,872,446 | 2886.73 | 346,918 | | 33,339 | | 874,179 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210423/2836.74-3113.32 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .04/24/2020 | .04/23/2021 | 6,084 | 17,259,352 | 2836.74 | 869,871 | | 53,908 | | 1,678,111 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210423/2836.74-3056.59 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .04/24/2020 | .04/23/2021 | 4,301 | 12,201,082 | 2836.74 | 502,685 | | 31,152 | | 943,107 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210401/2488.65-2637.97 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .04/08/2020 | .04/01/2021 | 212 | 527,594 | 2488.65 | 20,954 | | 1,825 | | 31,656 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/211025/3022.55-3491.05 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Societe Generale | 01KLU6X1B10IK7X42C15 | .10/25/2019 | .10/25/2021 | 1,501 | 4,535,856 | 3022.55 | 304,810 | | 86,845 | | 620,826 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210423/2836.74-3149.23 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .04/24/2020 | .04/23/2021 | 825 | 2,340,100 | 2836.74 | 131,046 | | 8,121 | | 257,039 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210416/2799.55-2967.52 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Goldman Sachs Intern | 784F5XWPLTWTB3E584 | .04/22/2020 | .04/16/2021 | 426 | 1,192,608 | 2799.55 | 39,477 | | 1,682 | | 71,484 | | | | | | | | | | | | | | | | | | | | |
| SPX_INDJ_NDX_ARBCS/210423/25/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 | Equity | BNP PARIBAS | 549300WCG870006XZS54 | .04/24/2020 | .04/23/2021 | 1,398,695 | | 0.0 | 42,380 | | 2,626 | | 73,423 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/211223/3223.38-3998.05 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Scotia Bank | L319ZG2KFGXZ61BMYR72 | .12/24/2019 | .12/23/2021 | 472 | 1,522,751 | 3223.38 | 125,185 | | 45,808 | | 278,772 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210924/2984.87-3447.52 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .09/25/2019 | .09/24/2021 | 2,502 | 7,467,217 | 2984.87 | 507,024 | | 122,341 | | 1,044,219 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210409/2789.82-3096.70 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .04/09/2020 | .04/09/2021 | 5,750 | 16,041,958 | 2789.82 | 871,078 | | 19,575 | | 1,764,439 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210625/2917.38-3457.10 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Bank of America,Nati | B4TYDEB6GKMZ031MB27 | .06/25/2019 | .06/25/2021 | 1,905 | 5,557,432 | 2917.38 | 391,799 | | 45,837 | | 984,166 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210409/2789.82-3061.83 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .12/16/2020 | .04/09/2021 | 7,024 | 19,594,832 | 2789.82 | 994,703 | | 22,353 | | 1,910,333 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210910/2979.39-3441.20 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .09/10/2019 | .09/10/2021 | 1,697 | 5,056,650 | 2979.39 | 333,739 | | 73,906 | | 713,543 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210924/2984.87-3539.99 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .09/25/2019 | .09/24/2021 | 1,613 | 4,815,591 | 2984.87 | 364,540 | | 87,957 | | 801,165 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210409/2789.82-3006.03 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCFXT09 | .04/09/2020 | .04/09/2021 | 5,356 | 14,943,648 | 2789.82 | 600,735 | | 13,500 | | 1,158,024 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/211223/3223.38-3822.04 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Scotia Bank | L319ZG2KFGXZ61BMYR72 | .12/24/2019 | .12/23/2021 | 1,318 | 4,248,767 | 3223.38 | 314,536 | | 115,096 | | 627,376 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/210610/2886.73-3508.22 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .06/10/2019 | .06/10/2021 | 1,616 | 4,663,783 | 2886.73 | 354,914 | | 34,107 | | 968,174 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/220425/2836.74-3276.43 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Bank of America,Nati | B4TYDEB6GKMZ031MB27 | .04/24/2020 | .04/25/2022 | 1,740 | 4,936,390 | 2836.74 | 356,407 | | 190,879 | | 654,132 | | | | | | | | | | | | | | | | | | | | |
| SPX/CS/220425/2836.74-3362.08 | Indexed Universal Life Insurance | Annual Exh 5 | Equity | Bank of America,Nati | B4TYDEB6GKMZ031MB27 | .04/24/2020 | .04/25/2022 | 1,676 | 4,755,768 | 2836.74 | 392,351 | | 210,129 | | 746,305 | | | | | | | | | | | | | | | | | | | | |

E06

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) |
| SPX/CS/220408/2789.82-3460.56 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/08/2022 | 1,033 | 2,881,940 | 2789.82 | 273,208 | | | 140,234 | | 586,410 | | | (22,758) | | | | |
| SPX/CS/220408/2789.82-3306.85 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/08/2022 | 1,209 | 3,373,922 | 2789.82 | 271,601 | | | 139,409 | | 537,793 | | | (22,624) | | | | |
| SPX/CS/211223/3223.38-3723.00 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Scotia Bank | 12/24/2019 | 12/23/2021 | 1,702 | 5,486,993 | 3223.38 | 367,244 | | | 134,383 | | 689,002 | | | (30,515) | | | | |
| SPX/CS/210610/2886.73-3666.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 06/10/2019 | 06/10/2021 | 561 | 1,618,747 | 2886.73 | 132,737 | | | 12,756 | | 415,361 | | | (11,004) | | | | |
| SPX/CS/210924/2984.87-3704.73 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 09/25/2019 | 09/24/2021 | 422 | 1,259,168 | 2984.87 | 107,533 | | | 25,946 | | 265,822 | | | (8,868) | | | | |
| SPX/CS/210510/2881.40-3414.46 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 05/10/2019 | 05/10/2021 | 1,534 | 4,420,718 | 2881.4 | 335,975 | | | 18,300 | | 806,851 | | | (28,182) | | | | |
| SPX/CS/210409/2789.82-3166.45 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 997 | 2,781,744 | 2789.82 | 178,310 | | | 4,007 | | 375,498 | | | (29,822) | | | | |
| SPX/CS/210810/2918.65-3547.34 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Scotia Bank | 08/09/2019 | 08/10/2021 | 1,200 | 3,501,120 | 2918.65 | 268,711 | | | 48,345 | | 696,243 | | | (22,279) | | | | |
| SPX/CS/210409/2789.82-2999.06 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 04/09/2020 | 04/09/2021 | 16,643 | 46,430,591 | 2789.82 | 1,810,793 | | | 40,692 | | 3,482,043 | | | (302,851) | | | | |
| SPX/CS/210510/2881.40-3501.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 05/10/2019 | 05/10/2021 | 1,147 | 3,306,071 | 2881.4 | 271,098 | | | 14,767 | | 699,757 | | | (22,740) | | | | |
| SPX/CS/210810/2918.65-3706.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Scotia Bank | 08/09/2019 | 08/10/2021 | 566 | 1,653,031 | 2918.65 | 136,788 | | | 24,610 | | 404,057 | | | (11,341) | | | | |
| SPX_INDU_NDX/ARBCS/210409/10/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 04/09/2020 | 04/09/2021 | 2,277,992 | 0.0 | 97,954 | | | | 2,201 | | 176,537 | | | (16,383) | | | | |
| SPX/CS/210409/2789.82-3041.52 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 714 | 1,991,266 | 2789.82 | 91,797 | | | 2,063 | | 179,637 | | | (15,353) | | | | |
| SPX/CS/210510/2881.40-3658.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse | 05/10/2019 | 05/10/2021 | 350 | 1,009,856 | 2881.4 | 89,776 | | | 4,890 | | 265,784 | | | (7,531) | | | | |
| SPX/CS/210409/2888.21-3422.53 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 04/09/2020 | 04/09/2021 | 1,891 | 5,461,340 | 2888.21 | 406,870 | | | 4,540 | | 1,009,957 | | | (33,815) | | | | |
| SPX_INDU_NDX/ARBCS/210409/10/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 04/09/2020 | 04/09/2021 | 1,323,353 | 0.0 | 41,686 | | | | 937 | | 69,473 | | | (6,972) | | | | |
| SPX/CS/210409/2789.82-2880.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 742 | 2,069,473 | 2789.82 | 37,457 | | | 842 | | 67,253 | | | (6,265) | | | | |
| SPX/CS/210723/3003.67-3652.55 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 07/25/2019 | 07/23/2021 | 1,975 | 5,932,568 | 3003.67 | 454,435 | | | 71,284 | | 1,174,795 | | | (38,305) | | | | |
| SPX/CS/220125/3295.47-3806.27 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 01/24/2020 | 01/25/2022 | 1,444 | 4,758,396 | 3295.47 | 310,732 | | | 127,413 | | 574,055 | | | (25,563) | | | | |
| SPX/CS/220225/3128.21-3879.05 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2020 | 02/25/2022 | 829 | 2,593,784 | 3128.21 | 207,762 | | | 83,753 | | 484,175 | | | (16,912) | | | | |
| SPX/CS/210723/3003.67-3813.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 07/25/2019 | 07/23/2021 | 816 | 2,452,295 | 3003.67 | 201,333 | | | 31,582 | | 590,861 | | | (16,971) | | | | |
| SPX/CS/210723/3003.67-3559.35 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 07/25/2019 | 07/23/2021 | 1,817 | 5,458,846 | 3003.67 | 388,670 | | | 60,968 | | 936,273 | | | (32,762) | | | | |
| SPX/CS/210409/2789.82-2978.13 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 04/09/2020 | 04/09/2021 | 11,645 | 32,488,335 | 2789.82 | 1,153,336 | | | 47,661 | | 2,192,739 | | | (192,893) | | | | |
| SPX/CS/210409/2789.82-2901.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 606 | 1,691,112 | 2789.82 | 37,374 | | | 840 | | 67,637 | | | (6,251) | | | | |
| SPX/CS/211025/3022.55-3750.08 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/25/2019 | 10/25/2021 | 574 | 1,733,794 | 3022.55 | 145,119 | | | 41,347 | | 355,704 | | | (12,080) | | | | |
| SPX/CS/210409/2789.82-3087.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 182 | 507,055 | 2789.82 | 26,925 | | | 605 | | 54,037 | | | (4,503) | | | | |
| SPX/CS/211124/3133.64-3619.35 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 11/25/2019 | 11/24/2021 | 1,944 | 6,091,164 | 3133.64 | 407,499 | | | 132,423 | | 798,183 | | | (33,560) | | | | |
| SPX/AVGCS/210423/25/2836.74-3042.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/24/2020 | 04/23/2021 | 1,384 | 3,925,104 | 2836.74 | 146,406 | | | 9,073 | | 285,250 | | | (24,636) | | | | |

EO6.1

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
|-------------------------------------|---|------------------------------|------------------------|---|----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) |
| SPX/CS/220125/3295.47-3907.07 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 01/24/2020 | 01/25/2022 | 1,253 | 4,128,189 | 3295.47 | 298,468 | | | 122,384 | | 583,590 | | | (24,554) | | | | |
| SPX/CS/210409/2789.82-2957.21 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 397 | 1,107,020 | 2789.82 | 35,535 | | | 799 | | 66,416 | | | (5,943) | | | | |
| SPX/CS/210409/2888.21-3841.32 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 04/10/2019 | 04/09/2021 | 224 | 646,814 | 2888.21 | 58,084 | | | 648 | | 211,800 | | | (4,827) | | | | |
| SPX/CS/220325/2475.56-2937.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/25/2020 | 03/25/2022 | 1,358 | 3,361,847 | 2475.56 | 246,760 | | | 121,661 | | 571,658 | | | (20,739) | | | | |
| SPX/CS/210525/2826.06-3587.90 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 05/24/2019 | 05/25/2021 | 518 | 1,464,921 | 2826.06 | 125,397 | | | 9,457 | | 383,659 | | | (10,558) | | | | |
| SPX/CS/211124/3133.64-3714.57 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 01KLU6X1B10IK7X42C15 | 11/25/2019 | 11/24/2021 | 1,621 | 5,081,011 | 3133.64 | | | 122,185 | | 784,766 | | | (30,966) | | | | |
| SPX/CS/210409/2789.82-2917.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 255 | 711,273 | 2789.82 | 17,782 | | | 400 | | 32,486 | | | (2,974) | | | | |
| SPX/AVGCS/210409/10/2789.82-2992.08 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 1,647 | 4,595,400 | 2789.82 | 171,868 | | | 3,862 | | 333,149 | | | (28,745) | | | | |
| SPX/CS/210409/2789.82-2908.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 334 | 932,480 | 2789.82 | 21,820 | | | 490 | | 39,628 | | | (3,649) | | | | |
| SPX/CS/220325/2475.56-3069.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/25/2020 | 03/25/2022 | 725 | 6,437,072 | 2475.56 / 2475.56 | 454,283 | | | 75,170 | | 1,048,547 | | | (38,180) | | | | |
| SPX/AVGCS/210409/10/2789.82-3008.56 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 212 | 591,326 | 2789.82 | 23,535 | | | 529 | | 46,362 | | | (3,936) | | | | |
| SPX/CS/210825/2847.11-3465.55 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 87GCMVDQLFKA700JXC56 | 08/23/2019 | 08/25/2021 | 1,704 | 4,850,406 | 2847.11 | | | 75,877 | | 975,721 | | | (31,442) | | | | |
| SPX/CS/210409/2888.21-3510.89 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 04/10/2019 | 04/09/2021 | 1,989 | 5,744,864 | 2888.21 | 460,164 | | | 5,134 | | 1,237,824 | | | (38,244) | | | | |
| SPX/CS/211210/3132.52-3884.36 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XWPLTWKTBV3E584 | 12/10/2019 | 12/10/2021 | 318 | 994,860 | 3132.52 | | | 82,772 | | 28,705 | | | (6,835) | | | | |
| SPX/CS/220225/3128.21-3708.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 02/25/2020 | 02/25/2022 | 1,207 | 3,776,399 | 3128.21 | 271,561 | | | 122,543 | | 561,555 | | | (22,106) | | | | |
| SPX/CS/211124/3133.64-3886.47 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 01KLU6X1B10IK7X42C15 | 11/25/2019 | 11/24/2021 | 396 | 1,240,276 | 3133.64 | | | 102,199 | | 240,214 | | | (8,417) | | | | |
| SPX/CS/211210/3132.52-3712.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XWPLTWKTBV3E584 | 12/10/2019 | 12/10/2021 | 1,360 | 4,261,523 | 3132.52 | | | 317,483 | | 651,924 | | | (26,215) | | | | |
| SPX/CS/220225/3128.21-3613.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 02/25/2020 | 02/25/2022 | 1,586 | 4,961,150 | 3128.21 | 321,185 | | | 144,936 | | 626,174 | | | (26,145) | | | | |
| SPX/CS/210825/2847.11-3614.95 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 87GCMVDQLFKA700JXC56 | 08/23/2019 | 08/25/2021 | 692 | 1,970,523 | 2847.11 | | | 33,078 | | 484,841 | | | (13,707) | | | | |
| SPX/AVGCS/210409/10/2789.82-3022.66 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 04/09/2020 | 04/09/2021 | 1,203 | 3,356,222 | 2789.82 | 140,290 | | | 3,153 | | 280,100 | | | (23,463) | | | | |
| SPX/CS/210825/2847.11-3373.83 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 87GCMVDQLFKA700JXC56 | 08/23/2019 | 08/25/2021 | 2,402 | 6,839,939 | 2847.11 | | | 99,044 | | 1,180,719 | | | (41,042) | | | | |
| SPX/CS/220325/2475.56-3292.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/25/2020 | 03/25/2022 | 1,538 | 3,806,688 | 2475.56 | 375,339 | | | 185,056 | | 1,113,627 | | | (31,545) | | | | |
| SPX/CS/211210/3132.52-3618.06 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XWPLTWKTBV3E584 | 12/10/2019 | 12/10/2021 | 2,224 | 6,965,336 | 3132.52 | | | 162,808 | | 905,093 | | | (38,764) | | | | |
| SPX/CS/210409/2888.21-3667.27 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIZ7FF32WFEA76 | 04/10/2019 | 04/09/2021 | 741 | 2,139,875 | 2888.21 | | | 2,058 | | 576,294 | | | (15,330) | | | | |
| SPX/CS/210525/2826.06-3348.88 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 01KLU6X1B10IK7X42C15 | 05/24/2019 | 05/25/2021 | 2,260 | 6,386,586 | 2826.06 | | | 35,114 | | 1,162,065 | | | (39,201) | | | | |
| SPX/CS/210423/2797.80-2965.67 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 04/29/2020 | 04/23/2021 | 422 | 1,180,672 | 2797.8 | 44,728 | | | 2,795 | | 70,656 | | | (7,591) | | | | |
| SPX/CS/210625/2917.38-3545.74 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIZ7FF32WFEA76 | 06/25/2019 | 06/25/2021 | 1,557 | 4,542,694 | 2917.38 | | | 40,019 | | 929,701 | | | (28,466) | | | | |
| SPX/CS/210709/2993.07-3637.20 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | IYDQJBGJWY9T8XKCSX06 | 07/10/2019 | 07/09/2021 | 1,683 | 5,037,848 | 2993.07 | | | 52,125 | | 1,005,698 | | | (31,894) | | | | |

E06.2

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|-------------------------------------|---|------------------------------|------------------------|---|-----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/210625/2917.38-3704.42 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32TWEFA76 | .06/25/2019 | .06/25/2021 | 913 | 2,663,373 | 2917.38 | | | 25,114 | | 670,764 | | | | | | | | |
| SPX/CS/210709/2993.07-3546.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .07/10/2019 | .07/09/2021 | 1,891 | 5,661,365 | 2993.07 | | | 54,785 | | 981,646 | | | | | | | | |
| SPX/CS/211008/2938.13-3482.68 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | B4TYDEB6GKMZ0031MB27 | .10/10/2019 | .10/08/2021 | 1,472 | 4,324,823 | 2938.13 | | | 85,638 | | 718,902 | | | | | | | | |
| SPX/AVGCS/210423/25/2836.74-3072.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | KB1H1DSRPFMVMCJFT09 | .04/24/2020 | .04/23/2021 | 1,082 | 3,069,291 | 2836.74 | | | 7,913 | | 255,511 | | | | | | | | |
| SPX/CS/210525/2826.06-3434.71 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale Bank of | O1KLU6X1B10WK7X42C15 | .05/24/2019 | .05/25/2021 | 1,913 | 5,407,546 | 2826.06 | | | 32,137 | | 1,141,743 | | | | | | | | |
| SPX/CS/211008/2938.13-3393.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | America,Nati | B4TYDEB6GKMZ0031MB27 | .10/10/2019 | .10/08/2021 | 1,346 | 3,954,988 | 2938.13 | | | 70,535 | | 554,409 | | | | | | | | |
| SPX/CS/220110/3265.35-3771.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Scotia Bank | L319ZG2KFGXZ61BMYR72 | .01/10/2020 | .01/10/2022 | 2,000 | 6,529,379 | 3265.35 | | | 168,507 | | 802,305 | | | | | | | | |
| SPX/CS/210709/2993.07-3801.18 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 87GCMVDQLFKA700JXC56 | .07/10/2019 | .07/09/2021 | 463 | 1,385,980 | 2993.07 | | | 15,439 | | 338,744 | | | | | | | | |
| SPX/CS/220110/3265.35-3871.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Scotia Bank | L319ZG2KFGXZ61BMYR72 | .01/10/2020 | .01/10/2022 | 1,329 | 4,341,006 | 3265.35 | | | 123,550 | | 625,465 | | | | | | | | |
| SPX/CS/210810/2918.65-3458.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32TWEFA76 | .08/09/2019 | .08/10/2021 | 2,685 | 7,836,911 | 2918.65 | | | 100,814 | | 1,349,562 | | | | | | | | |
| SPX/CS/211110/3093.08-3835.64 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse | E58DKGJYJYYJLNB0C3868 | .11/08/2019 | .11/10/2021 | 447 | 1,383,141 | 3093.08 | | | 35,360 | | 273,812 | | | | | | | | |
| SPX/CS/210423/2836.74-2950.21 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300WCGB70D06XZS54 | .04/24/2020 | .04/23/2021 | 1,145 | 3,247,473 | 2836.74 | | | 4,528 | | 129,565 | | | | | | | | |
| SPX/CS/210416/2874.56-3047.03 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XWPLTWKT8V3E584 | .04/22/2020 | .04/16/2021 | 311 | 893,988 | 2874.56 | | | 1,174 | | 53,581 | | | | | | | | |
| SPX/CS/210423/2836.74-3134.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .04/24/2020 | .04/23/2021 | 366 | 1,039,314 | 2836.74 | | | 3,452 | | 108,820 | | | | | | | | |
| SPX/CS/210423/2836.74-3006.94 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300WCGB70D06XZS54 | .04/24/2020 | .04/23/2021 | 353 | 1,000,076 | 2836.74 | | | 2,033 | | 59,850 | | | | | | | | |
| SPX/CS/211110/3093.08-3572.51 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | ES71P3U3RH1GC71XBU11 | .11/08/2019 | .11/10/2021 | 2,118 | 6,551,056 | 3093.08 | | | 134,864 | | 873,856 | | | | | | | | |
| SPX/CS/220310/2882.23-3416.71 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | B4TYDEB6GKMZ0031MB27 | .03/10/2020 | .03/10/2022 | 1,079 | 3,109,735 | 2882.23 | | | 109,091 | | 490,438 | | | | | | | | |
| SPX/CS/211025/3022.55-3583.04 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | ES71P3U3RH1GC71XBU11 | .10/25/2019 | .10/25/2021 | 1,245 | 3,762,738 | 3022.55 | | | 79,976 | | 609,516 | | | | | | | | |
| SPX/CS/210423/2836.74-2928.93 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300WCGB70D06XZS54 | .04/24/2020 | .04/23/2021 | 785 | 2,227,166 | 2836.74 | | | 2,540 | | 72,204 | | | | | | | | |
| SPX/CS/220425/2836.74-3517.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300WCGB70D06XZS54 | .04/24/2020 | .04/25/2022 | 378 | 1,071,487 | 2836.74 | | | 56,123 | | 214,699 | | | | | | | | |
| SPX/CS/220210/3352.09-3871.66 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | B4TYDEB6GKMZ0031MB27 | .02/10/2020 | .02/10/2022 | 1,736 | 5,820,518 | 3352.09 | | | 159,314 | | 683,568 | | | | | | | | |
| SPX/CS/220408/2789.82-3222.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300WCGB70D06XZS54 | .04/09/2020 | .04/08/2022 | 1,316 | 3,672,125 | 2789.82 | | | 133,448 | | 493,477 | | | | | | | | |
| SPX/CS/210910/2979.39-3695.04 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .09/10/2019 | .09/10/2021 | 984 | 2,932,869 | 2979.39 | | | 53,387 | | 622,910 | | | | | | | | |
| SPX/CS/220310/2882.23-3574.65 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of Canada | ES71P3U3RH1GC71XBU11 | .03/10/2020 | .03/10/2022 | 662 | 1,908,863 | 2882.23 | | | 77,959 | | 383,556 | | | | | | | | |
| SPX/CS/210414/2846.06-3016.82 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .04/15/2020 | .04/14/2021 | 218 | 620,441 | 2846.06 | | | 694 | | 37,203 | | | | | | | | |
| SPX/CS/210910/2979.39-3532.66 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | IYDOJBGJWY9T8XKCSX06 | .09/10/2019 | .09/10/2021 | 1,612 | 4,803,107 | 2979.39 | | | 77,859 | | 805,284 | | | | | | | | |
| SPX/CS/210423/2836.74-2967.72 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300WCGB70D06XZS54 | .04/24/2020 | .04/23/2021 | 330 | 936,945 | 2836.74 | | | 1,492 | | 43,150 | | | | | | | | |
| SPX/CS/211110/3093.08-3666.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | B4TYDEB6GKMZ0031MB27 | .11/08/2019 | .11/10/2021 | 1,345 | 4,159,769 | 3093.08 | | | 95,165 | | 654,467 | | | | | | | | |

E06.3

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) |
| SPX/AVGCS/210510/10/29.80-3163.78 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 05/08/2020 | 05/10/2021 | 309 | 977,312 | 3163.78 | 35,631 | | | 3,882 | | 72,263 | | | (5,968) | | | | |
| SPX/CS/210510/2929.80-3237.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/10/2021 | 297 | 961,282 | 3237.43 | 46,455 | | | 5,061 | | 90,465 | | | (7,781) | | | | |
| SPX/CLQ/210510/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 05/08/2020 | 05/10/2021 | 1,805,200 | 4,513,000 | 2.5 | 44,588 | | | 4,857 | | 280,630 | | | (7,468) | | | | |
| SPX/CLQ/210525/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 05/22/2020 | 05/25/2021 | 2,132,405 | 5,331,013 | 2.5 | 55,443 | | | 8,363 | | 287,772 | | | (9,319) | | | | |
| SPX/CS/210423/2955.45-3251.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 04/23/2021 | 174 | 566,889 | 3251.1 | 26,798 | | | 1,808 | | 51,366 | | | (4,916) | | | | |
| SPX/CS/220510/2929.80-3472.69 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/08/2020 | 05/10/2022 | 1,303 | 4,523,657 | 3472.69 | 308,752 | | | 171,577 | | 584,501 | | | (25,790) | | | | |
| SPX/CS/210510/2929.80-3054.32 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/10/2021 | 281 | 859,680 | 3054.32 | 19,791 | | | 2,156 | | 34,796 | | | (3,315) | | | | |
| SPX/CS/210409/2929.80-3197.59 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 04/09/2021 | 616 | 1,968,338 | 3197.59 | 85,305 | | | 2,087 | | 164,821 | | | (15,545) | | | | |
| SPX/CLQ/210525/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 05/22/2020 | 05/25/2021 | 928,183 | 2,506,094 | 2.7 | 26,639 | | | 4,018 | | 137,393 | | | (4,477) | | | | |
| SPX/AVGCS/210525/25/29.55-3210.72 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 183 | 586,854 | 3210.72 | 22,472 | | | 3,390 | | 46,645 | | | (3,777) | | | | |
| SPX/CS/210507/2881.19-3054.06 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/13/2020 | 05/07/2021 | 278 | 849,029 | 3054.06 | 25,192 | | | 2,576 | | 47,729 | | | (4,290) | | | | |
| SPX/CLQ/210510/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 05/08/2020 | 05/10/2021 | 1,120,035 | 3,024,095 | 2.7 | 30,577 | | | 3,331 | | 186,929 | | | (5,122) | | | | |
| SPX/CS/210521/2955.45-3132.78 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/22/2020 | 05/21/2021 | 251 | 785,647 | 3132.78 | 24,904 | | | 3,517 | | 44,040 | | | (4,230) | | | | |
| SPX/AVGCS/210510/10/29.80-3142.21 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 05/08/2020 | 05/10/2021 | 1,393 | 4,376,454 | 3142.21 | 147,799 | | | 16,101 | | 295,784 | | | (24,756) | | | | |
| SPX/CS/210510/2929.80-3064.28 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/10/2021 | 279 | 855,386 | 3064.28 | 21,100 | | | 2,299 | | 37,269 | | | (3,534) | | | | |
| SPX/CS/210510/2929.80-3157.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 05/10/2021 | 5,293 | 16,709,478 | 3157.1 | 637,315 | | | 69,428 | | 1,193,310 | | | (106,749) | | | | |
| SPX/CS/210525/2955.45-3265.77 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 552 | 1,802,921 | 3265.77 | 88,270 | | | 13,314 | | 168,561 | | | (14,836) | | | | |
| SPX/CS/210514/2863.70-3035.52 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/20/2020 | 05/14/2021 | 518 | 1,572,399 | 3035.52 | 54,898 | | | 6,706 | | 88,236 | | | (9,363) | | | | |
| SPX/CS/220510/2929.80-3637.93 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/10/2022 | 419 | 1,522,630 | 3637.93 | 116,126 | | | 64,532 | | 240,128 | | | (9,700) | | | | |
| SPX/CLQ/210510/10/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 05/08/2020 | 05/10/2021 | 2,590,085 | 7,252,238 | 2.8 | 74,076 | | | 8,070 | | 447,048 | | | (12,408) | | | | |
| SPX/CLQ/210525/25/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 05/22/2020 | 05/25/2021 | 2,685,952 | 7,520,666 | 2.8 | 80,310 | | | 12,114 | | 415,117 | | | (13,498) | | | | |
| SPX/AVGCS/210525/25/29.55-3199.21 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 771 | 2,467,992 | 3199.21 | 91,882 | | | 13,859 | | 187,993 | | | (15,443) | | | | |
| SPX/CS/210510/2929.80-3046.99 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/10/2021 | 218 | 663,089 | 3046.99 | 14,473 | | | 1,577 | | 25,318 | | | (2,424) | | | | |
| SPX/CS/210514/2852.50-3023.65 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/20/2020 | 05/14/2021 | 260 | 786,149 | 3023.65 | 27,695 | | | 3,383 | | 44,124 | | | (4,724) | | | | |
| SPX/CS/210525/2955.45-3281.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 1,690 | 35,531,572 | 3281.16 | 1,320,092 | | | 42,338 | | 2,413,364 | | | (221,874) | | | | |
| SPX_INDU_NDX/ARBGS/210525/25/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/22/2020 | 05/25/2021 | 1,305,029 | 6,851,402 | 5.25 | 40,195 | | | 6,063 | | 68,495 | | | (6,756) | | | | |
| SPX/CS/210510/2929.80-3325.32 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 05/10/2021 | 1,127 | 3,748,299 | 3325.32 | 213,340 | | | 23,241 | | 440,796 | | | (35,734) | | | | |
| SPX/CS/210507/2929.80-3105.59 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/07/2021 | 288 | 895,057 | 3105.59 | 27,865 | | | 2,826 | | 50,322 | | | (4,704) | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
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| SPX_INDU_NDX/ARBCS/210525/25/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 1,664,722 | 12,901,596 | 7.75 | 69,752 | | | 10,521 | | 128,980 | | | | | | | | |
| SPX/CS/210525/2955.45-3221.44 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 420 | 1,352,339 | 3221.44 | 59,180 | | | 8,927 | | 110,036 | | | | | | | | |
| SPX/CS/220510/2929.80-3383.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/08/2020 | 05/10/2022 | 1,263 | 4,274,923 | 3383.92 | 263,898 | | | 146,651 | | 478,404 | | | | | | | | |
| SPX/CS/210525/2955.45-3177.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 05/25/2021 | 16,146 | 57,123,802 | 3051.5 / 3177.11 | 2,048,786 | | | 292,946 | | 3,715,494 | | | | | | | | |
| SPX/CS/220525/2955.45-3413.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 05/22/2020 | 05/25/2022 | 1,489 | 5,081,348 | 3413.54 | 316,320 | | | 182,391 | | 562,587 | | | | | | | | |
| SPX/CS/210510/2929.80-3194.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 05/10/2021 | 827 | 2,639,993 | 3194.02 | 113,331 | | | 12,346 | | 216,533 | | | | | | | | |
| SPX/CS/210521/2948.51-3125.42 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 05/27/2020 | 05/21/2021 | 277 | 865,741 | 3125.42 | 28,980 | | | 4,116 | | 48,535 | | | | | | | | |
| SPX/CS/210510/2929.80-3127.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 05/10/2021 | 13,495 | 46,585,111 | 3325.32 / 3127.39 | 1,690,529 | | | 157,214 | | 3,166,725 | | | | | | | | |
| SPX/CS/210423/2955.45-3310.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 05/22/2020 | 04/23/2021 | 1,088 | 3,602,875 | 3310.1 | 192,368 | | | 12,982 | | 384,502 | | | | | | | | |
| SPX_INDU_NDX/ARBCS/210510/10/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/08/2020 | 05/10/2021 | 1,092,860 | 5,737,515 | 5.25 | 33,004 | | | 3,595 | | 57,364 | | | | | | | | |
| SPX/CS/210503/2830.71-3000.55 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/06/2020 | 05/03/2021 | 182 | 546,100 | 3000.55 | 17,665 | | | 1,592 | | 30,761 | | | | | | | | |
| SPX/CS/210510/2929.80-3215.46 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 05/10/2021 | 6,092 | 19,587,086 | 3215.46 | 890,564 | | | 97,017 | | 1,724,382 | | | | | | | | |
| SPX/CS/210525/2955.45-3076.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 05/22/2020 | 05/25/2021 | 451 | 1,386,993 | 3076.16 | 31,315 | | | 4,724 | | 53,900 | | | | | | | | |
| SPX/CS/210430/2830.71-3000.55 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/06/2020 | 04/30/2021 | 241 | 723,133 | 3000.55 | 23,389 | | | 1,927 | | 40,760 | | | | | | | | |
| SPX/CS/220525/2955.45-3664.76 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 05/22/2020 | 05/25/2022 | 935 | 3,426,190 | 3664.76 | 261,109 | | | 150,556 | | 531,225 | | | | | | | | |
| SPX/CS/210510/2929.80-3134.89 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 05/08/2020 | 05/10/2021 | 5,797 | 18,171,780 | 3134.89 | 636,861 | | | 88,258 | | 1,179,513 | | | | | | | | |
| SPX/CS/210528/3044.31-3226.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/03/2020 | 05/28/2021 | 496 | 1,600,577 | 3226.97 | 54,937 | | | 8,871 | | 88,860 | | | | | | | | |
| SPX/CS/210510/3190.14-3540.98 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 06/10/2020 | 05/10/2021 | 390 | 1,381,131 | 3540.98 | 66,321 | | | 7,886 | | 133,157 | | | | | | | | |
| SPX/CS/210510/3190.14-3481.73 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 05/10/2021 | 565 | 1,968,341 | 3481.73 | 83,844 | | | 9,969 | | 160,884 | | | | | | | | |
| SPX_INDU_NDX/ARBCS/210610/10/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 2,661,217 | 20,624,432 | 7.75 | 103,521 | | | 19,952 | | 205,790 | | | | | | | | |
| SPX/CS/210510/3190.14-3336.99 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 05/10/2021 | 191 | 637,317 | 3336.99 | 15,744 | | | 1,872 | | 27,594 | | | | | | | | |
| SPX/CS/210610/3190.14-3541.06 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 547 | 1,938,279 | 3541.06 | 93,404 | | | 18,002 | | 181,790 | | | | | | | | |
| SPX_INDU_NDX/ARBCS/210610/10/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 1,698,865 | 8,919,041 | 5.25 | 49,267 | | | 9,496 | | 89,139 | | | | | | | | |
| SPX/CS/210610/3190.14-3620.42 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 2,422 | 8,769,573 | 3620.42 | 473,221 | | | 91,207 | | 977,223 | | | | | | | | |
| SPX/CS/210610/3190.14-3477.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 419 | 1,457,336 | 3477.25 | 61,088 | | | 11,774 | | 114,587 | | | | | | | | |
| SPX/CS/220610/3190.14-3684.61 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2022 | 1,324 | 4,878,265 | 3684.61 | 285,051 | | | 170,316 | | 505,601 | | | | | | | | |
| SPX/AVGCS/210610/10/3190.14-3445.35 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 06/10/2020 | 06/10/2021 | 186 | 641,166 | 3445.35 | 21,907 | | | 4,222 | | 47,475 | | | | | | | | |
| SPX/CS/210610/3190.14-3429.40 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 16,172 | 55,459,461 | 3429.4 | 2,032,138 | | | 391,669 | | 3,700,586 | | | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

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|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
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| SPX/CS/210510/3190.14-3509.15 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 05/10/2021 | 256 | 899,557 | 3509.15 | 40,676 | | | 4,837 | | 79,716 | | | (7,421) | | | | |
| SPX/AVGCS/210610/10/3190.14-3456.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 06/10/2020 | 06/10/2021 | 870 | 3,007,904 | 3456.54 | 105,491 | | | 20,332 | | 231,733 | | | (17,501) | | | | |
| SPX/CLQ/210610/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 3,089,740 | 8,342,298 | 2.7 | 94,546 | | | 18,223 | | 418,934 | | | (15,685) | | | | |
| SPX/CLQ/210610/10/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 2,506,272 | 7,762,302 | 3325.72 / 2.8 | 97,339 | | | 15,458 | | 380,788 | | | (16,148) | | | | |
| SPX/CS/220610/3190.14-3781.01 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2022 | 1,229 | 4,645,625 | 3781.01 | 297,853 | | | 177,965 | | 551,362 | | | (24,642) | | | | |
| SPX/AVGCS/210610/10/3190.14-3422.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 06/10/2020 | 06/10/2021 | 1,271 | 4,350,316 | 3422.6 | 140,298 | | | 27,041 | | 295,358 | | | (23,275) | | | | |
| SPX/CS/210610/3190.14-3405.33 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 1,983,815 | 4,959,538 | 2.5 | 55,150 | | | 10,629 | | 250,287 | | | (9,149) | | | | |
| SPX/CS/210510/3190.14-3572.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 05/10/2021 | 13,098 | 44,604,612 | 3405.33 | 1,503,876 | | | 289,853 | | 2,701,718 | | | (249,489) | | | | |
| SPX/CS/210610/3190.14-3336.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 218 | 727,711 | 3336.43 | 17,806 | | | 3,432 | | 30,678 | | | (2,954) | | | | |
| SPX/CS/220610/3190.14-3955.77 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 06/10/2020 | 06/10/2022 | 348 | 1,375,229 | 3955.77 | 96,377 | | | 57,585 | | 195,473 | | | (7,973) | | | | |
| SPX/CS/210610/3190.14-3293.82 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 1,139 | 3,751,344 | 3293.82 | 67,724 | | | 13,053 | | 113,818 | | | (11,235) | | | | |
| SPX/CS/210604/3193.93-3385.57 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 06/10/2020 | 06/04/2021 | 321 | 1,086,768 | 3385.57 | 34,694 | | | 6,209 | | 59,316 | | | (5,848) | | | | |
| SPX/CS/210610/3190.14-3317.75 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/10/2020 | 06/10/2021 | 198 | 656,405 | 3317.75 | 14,321 | | | 2,760 | | 24,285 | | | (2,376) | | | | |
| SPX/CS/210614/3041.31-3223.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/17/2020 | 06/14/2021 | 225 | 725,353 | 3223.79 | 24,878 | | | 5,116 | | 39,897 | | | (4,167) | | | | |
| SPX/CS/210611/3002.10-3182.23 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/17/2020 | 06/11/2021 | 169 | 537,797 | 3182.23 | 19,016 | | | 3,782 | | 29,747 | | | (3,210) | | | | |
| SPX/CS/210611/3041.31-3223.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/17/2020 | 06/11/2021 | 297 | 957,466 | 3223.79 | 32,860 | | | 6,535 | | 52,760 | | | (5,548) | | | | |
| SPX/CS/210618/3115.34-3302.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 06/24/2020 | 06/18/2021 | 190 | 627,429 | 3302.26 | 18,616 | | | 4,072 | | 34,185 | | | (3,148) | | | | |
| SPX/CS/210618/3097.74-3283.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 06/24/2020 | 06/18/2021 | 380 | 1,247,768 | 3283.6 | 37,704 | | | 8,248 | | 68,138 | | | (6,376) | | | | |
| SPX/CS/210625/3083.76-3207.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 06/25/2020 | 06/25/2021 | 194 | 621,092 | 3207.11 | 14,094 | | | 3,326 | | 23,053 | | | (2,360) | | | | |
| SPX/CS/210625/3083.76-3322.75 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/25/2020 | 06/25/2021 | 4,850 | 16,115,851 | 3322.75 | 629,678 | | | 148,576 | | 1,111,030 | | | (105,430) | | | | |
| SPX/CS/220624/3083.76-3561.74 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/25/2020 | 06/24/2022 | 1,381 | 4,917,809 | 3561.74 | 304,436 | | | 188,623 | | 524,570 | | | (25,386) | | | | |
| SPX_INDU_NDX/ARBCS/210625/25/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/25/2020 | 06/25/2021 | 3,021,275 | 23,414,881 | 7.75 | 119,340 | | | 28,159 | | 233,704 | | | (19,982) | | | | |
| SPX/CS/210625/3083.76-3299.62 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/25/2020 | 06/25/2021 | 5,731 | 18,910,620 | 3299.62 | 701,675 | | | 165,564 | | 1,187,807 | | | (99,403) | | | | |
| SPX/CS/220624/3083.76-3654.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 06/25/2020 | 06/24/2022 | 1,942 | 7,097,742 | 3654.26 | 484,563 | | | 300,225 | | 868,745 | | | (40,406) | | | | |
| SPX_INDU_NDX/ARBCS/210625/25/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 06/25/2020 | 06/25/2021 | 1,194,738 | 6,272,375 | 5.25 | 36,440 | | | 8,598 | | 62,682 | | | (6,101) | | | | |
| SPX/CS/210625/3083.76-3423.42 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/25/2020 | 06/25/2021 | 6,300 | 21,567,651 | 3423.42 | 1,091,841 | | | 257,626 | | 2,036,733 | | | (182,812) | | | | |
| SPX/AVGCS/210625/25/3083.76-3327.77 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 06/25/2020 | 06/25/2021 | 186 | 618,014 | 3327.77 | 22,392 | | | 5,284 | | 45,295 | | | (3,749) | | | | |

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/211025/3465.39-3813.00 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 10/26/2020 | 10/25/2021 | 806 | 3,072,214 | 3813.00 | 137,932 | | | 78,598 | | 221,270 | | | (22,839) | | | | | |
| SPX/CS/221025/3465.39-3933.22 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 10/26/2020 | 10/25/2022 | 433 | 1,703,163 | 3933.22 | 92,886 | | | 72,963 | | 137,535 | | | (7,669) | | | | | |
| SPX/CS/211025/3465.39-3681.98 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 10/26/2020 | 10/25/2021 | 4,114 | 15,146,781 | 3681.98 | 480,420 | | | 297,198 | | 725,674 | | | (79,549) | | | | | |
| SPX/CS/211025/3465.39-3733.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 10/26/2020 | 10/25/2021 | 267 | 997,744 | 3733.96 | 37,502 | | | 21,370 | | 57,794 | | | (6,210) | | | | | |
| SPX/CS/211025/3465.39-3777.28 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 10/26/2020 | 10/25/2021 | 3,675 | 13,879,910 | 3777.28 | 579,390 | | | 330,155 | | 913,548 | | | (95,936) | | | | | |
| SPX/CS/211025/3465.39-3590.56 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 332 | 1,191,495 | 3590.56 | 23,873 | | | 13,604 | | 34,511 | | | (3,953) | | | | | |
| SPX/CS/211025/3465.39-3630.00 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 365 | 1,323,204 | 3630.00 | 33,551 | | | 19,118 | | 49,378 | | | (5,555) | | | | | |
| SPX/CS/211025/3465.39-3881.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 10/26/2020 | 10/25/2021 | 1,621 | 6,290,202 | 3881.48 | 314,490 | | | 179,207 | | 522,910 | | | (52,074) | | | | | |
| SPX/CS/221025/3465.39-4435.70 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 10/26/2020 | 10/25/2022 | 349 | 1,548,535 | 4435.70 | 113,963 | | | 89,519 | | 193,475 | | | (9,410) | | | | | |
| SPX/CS/211025/3465.39-3599.85 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 181 | 650,597 | 3599.85 | 13,885 | | | 7,912 | | 20,149 | | | (2,299) | | | | | |
| SPX/CS/211025/3465.39-3846.58 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 10/26/2020 | 10/25/2021 | 22,636 | 87,072,695 | 3846.58 | 4,141,839 | | | 2,360,154 | | 6,757,037 | | | (685,813) | | | | | |
| SPX/CS/211025/3465.39-3616.91 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 10/27/2020 | 10/25/2021 | 147 | 531,686 | 3616.91 | 11,975 | | | 6,843 | | 18,381 | | | (1,989) | | | | | |
| SPX/CS/211022/3453.49-3660.70 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 10/29/2020 | 10/22/2021 | 204 | 746,783 | 3660.70 | 18,886 | | | 10,838 | | 34,722 | | | (3,235) | | | | | |
| SPX/CS/211101/3269.96-3466.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 11/05/2020 | 11/01/2021 | 176 | 610,044 | 3466.16 | 18,819 | 3,450 | | 13,173 | | 29,705 | | | (7,114) | | | | | |
| SPX/CS/211029/3310.11-3508.72 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 11/05/2020 | 10/29/2021 | 216 | 757,884 | 3508.72 | 22,700 | 4,190 | | 15,844 | | 36,666 | | | (8,662) | | | | | |
| SPX/CS/211029/3269.96-3466.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 11/05/2020 | 10/29/2021 | 435 | 1,507,780 | 3466.16 | 46,502 | 8,583 | | 32,457 | | 73,529 | | | (17,744) | | | | | |
| SPX_IND/NDX/ARB/C/21110/10/0.00%-5.25% 3900.08 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse | 11/11/2020 | 11/10/2021 | 1,076,418 | 5,651,195 | 3900.08 | 29,063 | | | 17,829 | | 33,804 | | | (4,763) | | | | | |
| SPX/CS/211110/3545.53-4371.12 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 11/11/2020 | 11/10/2022 | 238 | 1,040,372 | 4371.12 | 70,041 | | | 56,561 | | 111,597 | | | (5,716) | | | | | |
| SPX/CS/211110/3545.53-3793.72 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 11/11/2020 | 11/10/2021 | 3,376 | 12,806,312 | 3793.72 | 436,851 | | | 267,984 | | 646,807 | | | (71,595) | | | | | |
| SPX/CS/211110/3545.53-3673.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 11/11/2020 | 11/10/2021 | 160 | 586,001 | 3673.48 | 11,764 | | | 7,217 | | 16,183 | | | (1,928) | | | | | |
| SPX/CS/211110/3545.53-3704.83 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 11/11/2020 | 11/10/2021 | 257 | 951,655 | 3704.83 | 22,951 | | | 14,079 | | 32,255 | | | (3,761) | | | | | |
| SPX/CS/211110/3545.53-3766.90 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 11/11/2020 | 11/10/2021 | 3,977 | 14,982,028 | 3766.90 | 468,172 | | | 287,198 | | 684,308 | | | (76,728) | | | | | |
| SPX/CS/211110/3545.53-3935.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 11/11/2020 | 11/10/2021 | 1,598 | 6,288,882 | 3935.54 | 287,815 | | | 176,559 | | 462,008 | | | (47,170) | | | | | |
| SPX/CS/221110/3545.53-4095.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 11/11/2020 | 11/10/2022 | 877 | 5,193,038 | 4095.09 | 273,677 | | | 165,759 | | 410,710 | | | (27,964) | | | | | |
| SPX/CS/211110/3545.53-3811.44 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 11/11/2020 | 11/10/2021 | 23,733 | 90,456,689 | 3811.44 | 3,237,933 | | | 1,986,295 | | 4,850,455 | | | (530,661) | | | | | |
| SPX/CS/221110/3545.53-4585.74 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 11/11/2020 | 11/10/2022 | 205 | 941,652 | 4585.74 | 66,180 | | | 53,442 | | 109,154 | | | (5,401) | | | | | |
| SPX/AVGCS/211110/10/3545.53-3802.76 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 11/11/2020 | 11/10/2021 | 939 | 3,572,115 | 3802.76 | 108,674 | | | 66,665 | | 204,452 | | | (17,810) | | | | | |

E06.17

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|--|---|------------------------------|------------------------|---|-----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|--|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/(Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/210709/3185.04-3495.58 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 5493000CGB70006XZS54 | 12/16/2020 | 186 | 650,474 | 3495.58 | 42,119 | 3,137 | | 21,956 | | 53,707 | | | | | | | (16,416) | |
| SPX/CS/210723/3215.63-3457.33 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/16/2020 | 1,934 | 6,686,269 | 3457.33 | 341,878 | 23,695 | | 189,556 | | 430,763 | | | | | | | (124,093) | |
| SPX/CS/211110/3545.53-3785.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | 12/16/2020 | 3,268 | 12,368,121 | 3785.02 | 458,837 | 20,789 | | 325,195 | | 605,505 | | | | | | | (108,208) | |
| SPX/CS/210423/2836.74-3035.31 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 5493000CGB70006XZS54 | 12/16/2020 | 413 | 1,252,170 | 3035.31 | 66,911 | 8,364 | | 45,345 | | 81,701 | | | | | | | (43,861) | |
| SPX/CS/210810/3360.47-3587.30 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 5493000CGB70006XZS54 | 12/16/2020 | 1,205 | 4,321,477 | 3587.3 | 186,701 | 11,935 | | 482,247 | | 240,977 | | | | | | | (62,284) | |
| SPX/CS/210510/2929.80-3134.89 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 5493000CGB70006XZS54 | 12/16/2020 | 378 | 1,184,043 | 3134.89 | 62,447 | 6,777 | | 88,258 | | 76,854 | | | | | | | (35,574) | |
| SPX/CS/211210/3663.46-3883.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 1YDOJBGJWY9T8KCSX06 | 12/17/2020 | 284 | 1,102,888 | 3883.41 | 34,123 | 1,309 | | 25,064 | | 45,013 | | | | | | | (7,245) | |
| SPX/CS/211124/3629.65-3901.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | 12/16/2020 | 2,002 | 7,810,707 | 3901.92 | 293,757 | 12,733 | | 211,905 | | 397,434 | | | | | | | (66,316) | |
| SPX/AVGCS/210610/10/3190.14-3433.15 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 1YDOJBGJWY9T8KCSX06 | 12/16/2020 | 180 | 618,862 | 3433.15 | 36,372 | 3,203 | | 15,784 | | 43,788 | | | | | | | (16,734) | |
| SPX/CS/211110/3545.53-3811.47 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | 12/16/2020 | 1,894 | 7,220,487 | 3811.47 | 295,713 | 13,398 | | 209,583 | | 387,214 | | | | | | | (69,738) | |
| SPX/CS/211217/3709.41-3931.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/23/2020 | 214 | 841,442 | 3931.97 | 26,246 | 228 | | 19,419 | | 33,231 | | | | | | | (4,711) | |
| SPX/CS/211220/3709.41-3931.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/23/2020 | 176 | 692,027 | 3931.97 | 21,559 | 185 | | 16,000 | | 27,316 | | | | | | | (3,837) | |
| SPX/CS/211217/3722.48-3943.37 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/23/2020 | 168 | 662,486 | 3943.37 | 20,160 | 175 | | 14,916 | | 25,678 | | | | | | | (3,619) | |
| SPX/CS/221223/3703.06-4277.03 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America, Nati | B4TYDEB6GKMZ0031MB27 | 12/24/2020 | 1,125 | 4,810,930 | 4277.03 | 283,694 | 797 | | 247,834 | | 360,868 | | | | | | | (24,362) | |
| SPX/AVGCS/211223/25/3703.06-3962.27 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | 12/24/2020 | 375 | 1,484,523 | 3962.27 | 44,463 | 253 | | 33,095 | | 65,481 | | | | | | | (7,723) | |
| SPX/CS/211223/3703.06-3846.74 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWTBTV3E584 | 12/24/2020 | 251 | 2,826,751 | 3846.74 | 134,123 | 437 | | 15,562 | | 170,889 | | | | | | | (13,354) | |
| SPX_INDU_NDX/ARBGS/211223/25/0.00%-7.00% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/24/2020 | 981,947 | 6,873,629 | 7.0 | 36,420 | 207 | | 27,108 | | 31,808 | | | | | | | (6,325) | |
| SPX/CS/211223/3703.06-3865.50 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWTBTV3E584 | 12/24/2020 | 155 | 598,754 | 3865.5 | 14,373 | 82 | | 10,698 | | 17,969 | | | | | | | (2,496) | |
| SPX/AVGCS/211223/25/3703.06-4064.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | 12/24/2020 | 157 | 638,709 | 4064.39 | 22,127 | 126 | | 16,470 | | 34,559 | | | | | | | (3,843) | |
| SPX/CS/211223/3703.06-4110.40 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America, Nati | B4TYDEB6GKMZ0031MB27 | 12/24/2020 | 3,627 | 14,906,983 | 4110.4 | 691,728 | 3,930 | | 514,866 | | 950,349 | | | | | | | (120,142) | |
| SPX/CS/221223/3703.06-4202.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWTBTV3E584 | 12/24/2020 | 650 | 2,732,986 | 4202.97 | 149,353 | 420 | | 130,474 | | 187,177 | | | | | | | (12,826) | |
| SPX/CS/221223/3703.06-4388.74 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America, Nati | B4TYDEB6GKMZ0031MB27 | 12/24/2020 | 1,353 | 5,938,912 | 4388.74 | 380,272 | 1,068 | | 332,204 | | 493,435 | | | | | | | (32,656) | |
| SPX/CS/211223/3703.06-3809.71 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/24/2020 | 361 | 1,374,795 | 3809.71 | 22,855 | 130 | | 17,011 | | 27,905 | | | | | | | (3,969) | |
| SPX/CS/211124/3703.06-3878.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWTBTV3E584 | 12/24/2020 | 162 | 626,903 | 3878.96 | 16,119 | 100 | | 11,628 | | 20,453 | | | | | | | (3,047) | |
| SPX/CS/211223/3703.06-4036.34 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America, Nati | B4TYDEB6GKMZ0031MB27 | 12/24/2020 | 3,927 | 15,849,383 | 4036.34 | 653,527 | 3,713 | | 486,432 | | 874,440 | | | | | | | (113,507) | |
| SPX/CS/221223/3703.06-4739.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWTBTV3E584 | 12/24/2020 | 298 | 1,412,522 | 4739.92 | 100,580 | 283 | | 87,866 | | 135,860 | | | | | | | (8,637) | |
| SPX/CS/211223/3703.06-3990.05 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wellis Fargo Bank, Na | KB1H1DSPRFMYMCMCFXT09 | 12/24/2020 | 303 | 1,207,255 | 3990.05 | 45,121 | 256 | | 33,584 | | 59,140 | | | | | | | (7,837) | |
| SPX/AVGCS/211223/25/3703.06-3972.04 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | 12/24/2020 | 609 | 2,419,872 | 3972.04 | 73,893 | 420 | | 55,000 | | 109,482 | | | | | | | (12,834) | |

E06.23

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/211223/3703.06-3836.77 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2021 | 167 | 640,337 | 3836.77 | 13,028 | 74 | | 9,697 | | 16,075 | | | (2,263) | | | | | |
| SPX/CS/211223/3703.06-4064.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 792 | 3,219,401 | 4064.11 | 140,007 | 796 | | 104,210 | | 188,638 | | | (24,317) | | | | | |
| SPX/CS/211223/3703.06-4075.59 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2021 | 682 | 2,781,005 | 4075.59 | 123,114 | 700 | | 91,636 | | 166,659 | | | (21,383) | | | | | |
| SPX/CS/211124/3703.06-4147.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 11/24/2021 | 1,133 | 4,698,625 | 4147.43 | 225,564 | 1,397 | | 162,713 | | 318,012 | | | (42,641) | | | | | |
| SPX/CS/211223/3703.06-4008.56 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 564 | 2,262,520 | 4008.56 | 88,327 | 502 | | 65,743 | | 116,509 | | | (15,341) | | | | | |
| SPX/CS/211223/3703.06-3962.27 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 3,425 | 13,572,526 | 3962.27 | 469,202 | 2,666 | | 349,235 | | 612,503 | | | (81,492) | | | | | |
| SPX/CS/221223/3703.06-4813.98 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2022 | 165 | 793,265 | 4813.98 | 56,773 | 159 | | 49,596 | | 77,105 | | | (4,875) | | | | | |
| SPX/CS/211223/3703.06-3980.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2021 | 187 | 742,563 | 3980.79 | 27,131 | 154 | | 2,470,227 | | 35,435 | | | (4,712) | | | | | |
| SPX/CS/211223/3703.06-3953.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2021 | 148 | 583,723 | 3953.02 | 19,791 | 112 | | 16,466 | | 25,570 | | | (3,437) | | | | | |
| SPX/CS/211223/3703.06-3934.50 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 3,002 | 11,809,789 | 3934.50 | 374,673 | 2,129 | | 278,876 | | 484,593 | | | (65,074) | | | | | |
| SPX/CS/211223/3703.06-3878.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 876GMVQDLKFA700JXC56 | 12/24/2020 | 12/23/2021 | 143 | 555,559 | 3878.96 | 13,923 | 79 | | 10,363 | | 17,911 | | | (2,418) | | | | | |
| SPX/CS/211223/3703.06-4147.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2021 | 1,973 | 8,182,913 | 4147.49 | 397,384 | 2,258 | | 295,780 | | 551,832 | | | (69,019) | | | | | |
| SPX/AVGCS/211223/25/3703.06-4008.56 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L) 65GSEF7VJP5170UK5573 | 12/24/2020 | 12/23/2021 | 445 | 1,783,636 | 4008.56 | 57,917 | 329 | | 43,109 | | 87,665 | | | (10,059) | | | | | |
| SPX_INDU_NDX/ARBCS/211223/25/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 2,552 | 19,779,093 | 7.75 | 100,748 | 572 | | 74,988 | | 90,441 | | | (17,498) | | | | | |
| SPX/CS/211124/3703.06-3869.01 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 11/24/2021 | 174 | 672,229 | 3869.01 | 16,434 | 102 | | 11,855 | | 20,815 | | | (3,107) | | | | | |
| SPX/CS/211223/3703.06-3953.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 9,401 | 37,163,595 | 3953.02 | 1,246,210 | 7,081 | | 942,308 | | 1,627,931 | | | (216,446) | | | | | |
| SPX/CS/221223/3703.06-4561.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 12/23/2022 | 147 | 669,243 | 4561.41 | 46,160 | 130 | | 40,325 | | 61,263 | | | (3,964) | | | | | |
| SPX/CS/211223/3703.06-3925.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 409 | 92,385,850 | 3925.24 | 3980.79 | 3,341,168 | 18,984 | 676,071 | | 4,395,660 | 1,367,780 | | (580,305) | | | | | |
| SPX/CS/211124/3703.06-4079.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 12/24/2020 | 11/24/2021 | 374 | 1,525,419 | 4079.41 | 67,295 | 417 | | 48,544 | | 92,688 | | | (12,722) | | | | | |
| SPX_INDU_NDX/ARBCS/211223/25/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Well's Fargo Bank, Na KB1H1DSPRFMYMCFXT09 | 12/24/2020 | 12/23/2021 | 1,157 | 6,076,387 | 5.25 | 35,447 | 201 | | 26,384 | | 28,924 | | | (6,157) | | | | | |
| SPX/AVGCS/211223/25/3703.06-3999.30 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L) 65GSEF7VJP5170UK5573 | 12/24/2020 | 12/23/2021 | 411 | 1,644,089 | 3999.30 | 52,647 | 299 | | 39,186 | | 79,244 | | | (9,144) | | | | | |
| SPX/CS/211229/3727.04-3941.45 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank 1YDOJBGJWY9T8XKCSX06 | 12/30/2020 | 12/29/2021 | 180 | 709,461 | 3941.45 | 21,955 | (184) | | 16,436 | | 26,632 | | | (3,396) | | | | | |
| SPX/CS/211228/3735.36-3959.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank 1YDOJBGJWY9T8XKCSX06 | 12/30/2020 | 12/28/2021 | 239 | 946,316 | 3959.48 | 29,996 | (252) | | 22,434 | | 36,596 | | | (4,653) | | | | | |
| SPX/CS/211231/3756.07-3981.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank 1YDOJBGJWY9T8XKCSX06 | 01/06/2021 | 12/31/2021 | 475 | 1,891,179 | 3981.43 | 59,047 | | | 45,164 | | 71,815 | 21,368 | | (8,601) | | | | | |
| SPX/CS/220110/3824.68-3996.58 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS 549300W0GB70D06XZS54 | 01/08/2021 | 01/10/2022 | 387 | 1,545,737 | 3996.58 | 37,425 | | | 29,166 | | 43,040 | 10,563 | | (4,949) | | | | | |
| SPX/CS/220110/3824.68-4208.51 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWTBVB3E584 | 01/08/2021 | 01/10/2022 | 289 | 1,216,382 | 4208.51 | 53,393 | | | 41,611 | | 63,198 | 16,865 | | (7,060) | | | | | |
| SPX/CS/211210/3824.68-3996.91 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L) 65GSEF7VJP5170UK5573 | 01/08/2021 | 12/10/2021 | 2,314 | 9,250,105 | 3996.91 | 223,502 | | | 169,669 | | 258,958 | 67,769 | | (32,314) | | | | | |
| SPX_INDU_NDX/ARBCS/220110/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS 549300W0GB70D06XZS54 | 01/08/2021 | 01/10/2022 | 968 | 5,082,131 | 5.25 | 27,976 | | | 21,802 | | 21,933 | (2,343) | | (3,699) | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
|--|---|------------------------------|------------------------|---|-------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) |
| SPX/AVGCS/220110/10/38 24.68-4092.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | .01/08/2021 | .01/10/2022 | 373 | 1,527,842 | 4092.41 | | 45,121 | | 35,164 | | 54,185 | 15,031 | | (5,966) | | | | |
| SPX/CS/220110/3824.68-3934.83 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2022 | 422 | 1,660,441 | 3934.83 | | 27,115 | | 21,131 | | 31,035 | 7,506 | | (3,585) | | | | |
| SPX/CS/220110/3824.68-4140.22 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 559 | 2,315,528 | 4140.22 | | 89,840 | | 70,015 | | 105,505 | 27,545 | | (11,880) | | | | |
| SPX/CS/230110/3824.68-4962.40 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2023 | 224 | 1,111,039 | 4962.4 | | 79,295 | | 70,570 | | 91,675 | 17,608 | | (5,228) | | | | |
| SPX/CS/230110/3824.68-4341.01 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2023 | 401 | 1,741,524 | 4341.01 | | 95,132 | | 84,665 | | 107,540 | 18,681 | | (6,272) | | | | |
| SPX/CS/220110/3824.68-4092.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 3,738 | 15,297,942 | 4092.41 | | 527,564 | | 411,146 | | 617,325 | 159,522 | | (69,761) | | | | |
| SPX/CS/220110/3824.68-4245.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 553 | 2,346,785 | 4245.39 | | 108,460 | | 84,526 | | 128,702 | 34,584 | | (14,342) | | | | |
| SPX/AVGCS/220110/10/38 24.68-4158.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | .01/08/2021 | .01/10/2022 | 366 | 1,523,861 | 4158.79 | | 50,312 | | 39,209 | | 60,764 | 17,105 | | (6,653) | | | | |
| SPX/CS/211210/3824.68-4219.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | 12/10/2021 | 271 | 1,144,840 | 4219.43 | | 50,641 | | 38,444 | | 60,074 | 16,754 | | (7,322) | | | | |
| SPX/CS/220110/3824.68-3973.08 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2022 | 223 | 887,772 | 3973.08 | | 18,972 | | 14,786 | | 21,735 | 5,271 | | (2,509) | | | | |
| SPX/CS/220110/3824.68-4054.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 135 | 548,294 | 4054.16 | | 16,863 | | 13,142 | | 19,567 | 4,934 | | (2,230) | | | | |
| SPX/CS/230110/3824.68-4417.51 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley | .01/08/2021 | .01/10/2023 | 1,092 | 4,825,134 | 4417.51 | | 283,868 | | 252,635 | | 323,358 | 58,207 | | (18,717) | | | | |
| SPX/CS/211210/3824.68-4283.64 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | 12/10/2021 | 12,615 | 54,037,678 | 4283.64 | | 2,576,440 | | 1,955,895 | | 3,068,273 | 864,330 | | (372,497) | | | | |
| SPX/CS/230110/3824.68-4532.64 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2023 | 935 | 4,237,584 | 4532.64 | | 271,394 | | 241,535 | | 309,987 | 56,486 | | (17,894) | | | | |
| SPX/CS/220110/3824.68-4121.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 299 | 1,230,362 | 4121.09 | | 45,675 | | 35,596 | | 53,586 | 13,951 | | (6,040) | | | | |
| SPX/CS/220110/3824.68-4168.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 4,021 | 16,762,803 | 4168.97 | | 688,955 | | 536,923 | | 811,402 | 213,548 | | (91,102) | | | | |
| SPX/CS/220110/3824.68-3962.73 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2022 | 216 | 857,356 | 3962.73 | | 17,212 | | 13,414 | | 19,687 | 4,751 | | (2,276) | | | | |
| SPX/CS/220110/3824.68-4283.82 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 1,321 | 5,657,165 | 4283.82 | | 273,250 | | 212,952 | | 324,888 | 87,771 | | (36,132) | | | | |
| SPX/CS/220110/3824.68-4006.35 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2022 | 207 | 830,173 | 4006.35 | | 21,081 | | 16,429 | | 24,260 | 5,966 | | (2,788) | | | | |
| SPX/CS/220107/3824.68-4054.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/07/2022 | 141 | 571,813 | 4054.16 | | 17,532 | | 13,631 | | 20,405 | 5,211 | | (2,338) | | | | |
| SPX/CS/220110/3824.68-4197.59 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 373 | 1,567,644 | 4197.59 | | 67,562 | | 52,653 | | 80,005 | 21,377 | | (8,934) | | | | |
| SPX/AVGCS/220110/10/38 24.68-4102.31 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | .01/08/2021 | .01/10/2022 | 920 | 3,775,223 | 4102.31 | | 113,687 | | 88,600 | | 136,791 | 38,137 | | (15,033) | | | | |
| SPX/CS/220110/3824.68-4063.72 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 3,067 | 12,463,252 | 4063.72 | | 395,305 | | 308,073 | | 459,697 | 116,664 | | (52,272) | | | | |
| SPX/CS/220110/3824.68-4111.53 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | .01/08/2021 | .01/10/2022 | 22,964 | 94,416,448 | 4111.53 | | 3,425,342 | | 2,669,470 | | 4,014,285 | 1,041,881 | | (452,938) | | | | |
| SPX/AVGCS/220110/10/38 24.68-4130.65 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | .01/08/2021 | .01/10/2022 | 395 | 1,631,639 | 4130.65 | | 51,820 | | 40,385 | | 62,332 | 17,365 | | (6,852) | | | | |
| SPX_INDU_NDX/ARBCS/220 110/10/70.00%-7.00% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2022 | 1,636,552 | 11,455,864 | 7.0 | | 59,080 | | 46,042 | | 48,119 | (3,149) | | (7,812) | | | | |
| SPX/CS/230110/3824.68-4455.75 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2023 | 226 | 1,005,961 | 4455.75 | | 61,221 | | 54,485 | | 69,710 | 12,525 | | (4,037) | | | | |
| SPX/CS/230110/3824.68-4687.30 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | .01/08/2021 | .01/10/2023 | 400 | 1,876,521 | 4687.3 | | 128,466 | | 114,331 | | 147,441 | 27,446 | | (8,470) | | | | |

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STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) |
| SPX/CS/211210/3824.68-4172.71 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWKTBV3E584 | 01/08/2021 | 12/10/2021 | 482 | 2,011,260 | 4172.71 | | 82,589 | | 62,697 | | 97,692 | 27,043 | | (11,941) | | | | |
| SPX_INDU_NDX/ARBCS/220110/10/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na KB1H1DSRPFMYMCJFXT09 | 01/08/2021 | 01/10/2022 | 2,350,877 | 18,219,297 | 7.75 | | 91,214 | | 71,086 | | 75,672 | (3,480) | | (12,061) | | | | |
| SPX/CS/220110/3824.68-4082.85 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWKTBV3E584 | 01/08/2021 | 01/10/2022 | 11,896 | 48,567,728 | 4082.85 | | 1,633,330 | | 1,272,902 | | 1,904,752 | 487,400 | | (215,978) | | | | |
| SPX/CS/220107/3803.79-4032.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na KB1H1DSRPFMYMCJFXT09 | 01/13/2021 | 01/07/2022 | 139 | 560,451 | 4032.02 | | 17,518 | | 13,717 | | 20,403 | 5,093 | | (2,208) | | | | |
| SPX/CS/220114/3768.25-3994.35 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank YDOJBGJWY9T8XKCSX06 | 01/20/2021 | 01/14/2022 | 722 | 2,883,921 | 3994.35 | | 97,513 | | 78,398 | | 108,145 | 21,012 | | (10,380) | | | | |
| SPX/CS/220120/3851.85-4082.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank YDOJBGJWY9T8XKCSX06 | 01/20/2021 | 01/20/2022 | 155 | 633,799 | 4082.96 | | 19,791 | | 15,977 | | 21,974 | 4,255 | | (2,072) | | | | |
| SPX/CS/220125/3855.36-4242.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2022 | 511 | 2,168,945 | 4242.25 | | 97,453 | | 80,031 | | 108,247 | 19,653 | | (8,859) | | | | |
| SPX/CS/211223/3855.36-4318.00 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWKTBV3E584 | 01/25/2021 | 12/23/2021 | 581 | 2,509,803 | 4318.00 | | 123,249 | | 99,053 | | 135,650 | 24,725 | | (12,325) | | | | |
| SPX_INDU_NDX/ARBCS/220125/25/0.00%-7.00% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse E58DKGMJYJLLN8C3868 | 01/25/2021 | 01/25/2022 | 1,452,238 | 10,165,666 | 7.00 | | 52,716 | | 43,292 | | 41,311 | (6,613) | | (4,792) | | | | |
| SPX/CS/220125/3855.36-4202.34 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2022 | 9,160 | 38,491,501 | 4202.34 | | 1,609,934 | | 1,322,125 | | 1,794,638 | 331,062 | | (146,358) | | | | |
| SPX/CS/230125/3855.36-4569.28 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWKTBV3E584 | 01/25/2021 | 01/25/2023 | 748 | 3,418,593 | 4569.28 | | 221,238 | | 201,518 | | 242,285 | 31,075 | | (10,029) | | | | |
| SPX/AVGCS/220125/25/3855.36-4125.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L G56SEF7VJIP5170UK5573 | 01/25/2021 | 01/25/2022 | 321 | 1,325,048 | 4125.24 | | 40,432 | | 33,204 | | 43,289 | 6,532 | | (3,676) | | | | |
| SPX/CS/220125/3855.36-4231.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2022 | 993 | 4,202,918 | 4231.26 | | 185,120 | | 152,026 | | 206,097 | 37,806 | | (16,829) | | | | |
| SPX/CS/211223/3855.36-4038.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS 549300WCGB70D06XZS54 | 01/25/2021 | 12/23/2021 | 131 | 527,585 | 4038.49 | | 13,498 | | 10,848 | | 14,997 | 2,849 | | (1,350) | | | | |
| SPX/CS/220125/3855.36-4173.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2022 | 551 | 2,298,612 | 4173.43 | | 90,543 | | 74,357 | | 100,947 | 18,635 | | (8,231) | | | | |
| SPX/CS/220125/3855.36-3994.51 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS 549300WCGB70D06XZS54 | 01/25/2021 | 01/25/2022 | 271 | 1,080,861 | 3994.51 | | 21,772 | | 17,880 | | 24,076 | 4,284 | | (1,979) | | | | |
| SPX/CS/220125/3855.36-4154.15 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2022 | 448 | 1,862,176 | 4154.15 | | 70,236 | | 57,680 | | 78,214 | 14,364 | | (6,385) | | | | |
| SPX/CS/230125/3855.36-4375.83 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2023 | 404 | 105,058,080 | 4375.83 | | 3,890,889 | | 87,922 | | 4,342,165 | 800,593 | | (349,318) | | | | |
| SPX/CS/220125/3855.36-3966.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley 87GCMVDQLFKA70QJXC56 | 01/25/2021 | 01/25/2022 | 1,402 | 5,559,595 | 3966.39 | | 90,895 | | 74,645 | | 101,010 | 18,379 | | (8,263) | | | | |
| SPX/CS/230125/3855.36-4934.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWKTBV3E584 | 01/25/2021 | 01/25/2023 | 289 | 1,428,184 | 4934.86 | | 104,659 | | 85,330 | | 112,989 | 13,074 | | (4,744) | | | | |
| SPX_INDU_NDX/ARBCS/220125/25/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse E58DKGMJYJLLN8C3868 | 01/25/2021 | 01/25/2022 | 1,401,414 | 10,860,959 | 7.75 | | 54,375 | | 44,654 | | 43,648 | (5,783) | | (4,943) | | | | |
| SPX/AVGCS/220125/25/3855.36-4163.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L G56SEF7VJIP5170UK5573 | 01/25/2021 | 01/25/2022 | 536 | 2,232,615 | 4163.79 | | 73,325 | | 60,216 | | 78,419 | 11,760 | | (6,666) | | | | |
| SPX/CS/220125/3855.36-4318.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati B4TYDEB6KMZ0031MB27 | 01/25/2021 | 01/25/2022 | 1,758 | 7,589,031 | 4318.09 | | 377,411 | | 309,941 | | 417,230 | 74,129 | | (34,310) | | | | |
| SPX_INDU_NDX/ARBCS/220125/25/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse E58DKGMJYJLLN8C3868 | 01/25/2021 | 01/25/2022 | 1,394,559 | 7,321,435 | 5.25 | | 41,139 | | 33,785 | | 30,549 | (6,851) | | (3,740) | | | | |
| SPX/CS/220125/3855.36-4004.95 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS 549300WCGB70D06XZS54 | 01/25/2021 | 01/25/2022 | 151 | 605,828 | 4004.95 | | 13,005 | | 10,680 | | 14,396 | 2,573 | | (1,182) | | | | |
| SPX/CS/220125/3855.36-4115.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS 549300WCGB70D06XZS54 | 01/25/2021 | 01/25/2022 | 12,468 | 51,311,793 | 4115.60 | | 1,735,282 | | 1,454,858 | | 1,944,932 | 367,403 | | (157,753) | | | | |
| SPX/CS/230125/3855.36-5011.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern 784F5XWPLTWKTBV3E584 | 01/25/2021 | 01/25/2023 | 187 | 2,588,593 | 5011.97 | | 170,603 | | 82,946 | | 185,613 | 22,744 | | (7,733) | | | | |
| SPX/AVGCS/220125/25/3855.36-4135.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L G56SEF7VJIP5170UK5573 | 01/25/2021 | 01/25/2022 | 824 | 3,408,936 | 4135.10 | | 106,219 | | 87,231 | | 113,669 | 17,106 | | (9,656) | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|-------------------------------------|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|--|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/(Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/230125/3855.36-4714.65 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 01/25/2021 | 01/25/2023 | 536 | 2,528,387 | 4714.65 | | 175,536 | | 159,890 | | 191,325 | 23,746 | | | | | | | |
| SPX/CS/220125/3855.36-4115.60 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 01/25/2021 | 01/25/2022 | 260 | 1,068,819 | 4115.6 | | 36,335 | | 40,512 | | 40,512 | 7,481 | | | | | | | |
| SPX/CS/220125/3855.36-4096.32 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 01/25/2021 | 01/25/2022 | 3,424 | 14,026,139 | 4096.32 | | 447,516 | | 367,513 | | 500,919 | 94,086 | | | | | | | |
| SPX/CS/220125/3855.36-4279.45 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 01/25/2021 | 01/25/2022 | 1,895 | 8,109,100 | 4279.45 | | 384,269 | | 315,573 | | 426,329 | 76,993 | | | | | | | |
| SPX/CS/220125/3855.36-4086.68 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 01/25/2021 | 01/25/2022 | 166 | 679,332 | 4086.68 | | 21,079 | | 17,310 | | 23,472 | 4,310 | | | | | | | |
| SPX/CS/220125/3855.36-4125.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 01/25/2021 | 01/25/2022 | 3,908 | 16,121,778 | 4125.24 | | 562,604 | | 462,027 | | 628,106 | 116,647 | | | | | | | |
| SPX/CS/230125/3855.36-4452.94 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 01/25/2021 | 01/25/2023 | 915 | 4,074,502 | 4452.94 | | 241,965 | | 220,398 | | 265,258 | 34,261 | | | | | | | |
| SPX/AVGCS/220125/25/3855.36-4186.90 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 01/25/2021 | 01/25/2022 | 438 | 1,835,454 | 4186.9 | | 62,467 | | 51,299 | | 66,750 | 9,963 | | | | | | | |
| SPX/CS/220125/3855.36-4038.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 01/25/2021 | 01/25/2022 | 152 | 614,953 | 4038.49 | | 15,698 | | 12,892 | | 17,469 | 3,198 | | | | | | | |
| SPX/CS/220125/3855.36-4024.34 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 01/25/2021 | 01/25/2022 | 147 | 592,017 | 4024.34 | | 14,122 | | 11,621 | | 15,676 | 2,837 | | | | | | | |
| SPX/CS/211223/3855.36-4028.85 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 01/25/2021 | 12/23/2021 | 250 | 1,008,981 | 4028.85 | | 24,679 | | 19,834 | | 27,355 | 5,144 | | | | | | | |
| SPX/CS/220121/3855.07-4084.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 01/27/2021 | 01/21/2022 | 187 | 763,755 | 4084.25 | | 21,471 | | 17,689 | | 26,447 | 6,840 | | | | | | | |
| SPX/CS/220121/3841.47-4071.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 01/27/2021 | 01/21/2022 | 213 | 867,327 | 4071.96 | | 24,736 | | 20,379 | | 30,411 | 7,823 | | | | | | | |
| SPX/CS/220128/3714.24-3937.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 02/03/2021 | 01/28/2022 | 170 | 669,305 | 3937.09 | | 23,326 | | 19,625 | | 26,091 | 4,334 | | | | | | | |
| SPX/CS/220110/3909.88-4070.52 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 02/10/2021 | 01/10/2022 | 247 | 1,004,530 | 4070.52 | | 22,675 | | 19,287 | | 23,726 | 2,212 | | | | | | | |
| SPX/CS/230210/3909.88-4379.07 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/10/2021 | 02/10/2023 | 577 | 2,525,587 | 4379.07 | | 127,856 | | 119,132 | | 132,627 | 7,757 | | | | | | | |
| SPX/CS/220210/3909.88-4323.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 02/10/2021 | 02/10/2022 | 351 | 1,519,352 | 4323.79 | | 70,207 | | 60,597 | | 71,889 | 4,970 | | | | | | | |
| SPX/AVGCS/220210/10/3909.88-4237.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 02/10/2021 | 02/10/2022 | 204 | 864,273 | 4237.39 | | 28,948 | | 24,966 | | 27,970 | 377 | | | | | | | |
| SPX/CS/220210/3909.88-4242.83 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 02/10/2021 | 02/10/2022 | 356 | 1,508,742 | 4242.83 | | 60,619 | | 52,322 | | 62,818 | 5,038 | | | | | | | |
| SPX/CS/220210/3909.88-4154.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/10/2021 | 02/10/2022 | 794 | 3,298,258 | 4154.25 | | 104,613 | | 90,294 | | 110,040 | 10,326 | | | | | | | |
| SPX/CS/220110/3909.88-4320.42 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 02/10/2021 | 01/10/2022 | 595 | 2,570,711 | 4320.42 | | 117,020 | | 99,538 | | 118,911 | 7,884 | | | | | | | |
| SPX/CS/220110/3909.88-4291.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/10/2021 | 01/10/2022 | 680 | 2,916,297 | 4291.09 | | 127,015 | | 108,040 | | 129,785 | 9,274 | | | | | | | |
| SPX/CS/220110/3909.88-4240.33 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 02/10/2021 | 01/10/2022 | 367 | 1,557,450 | 4240.33 | | 61,751 | | 52,526 | | 63,735 | 5,146 | | | | | | | |
| SPX/CS/230210/3909.88-4515.91 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 02/10/2021 | 02/10/2023 | 1,450 | 9,645,237 | 4515.91 | | 567,712 | | 361,356 | | 584,139 | 29,684 | | | | | | | |
| SPX/AVGCS/220210/10/3909.88-4192.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 02/10/2021 | 02/10/2022 | 1,007 | 4,220,165 | 4192.54 | | 131,057 | | 113,119 | | 127,080 | 2,161 | | | | | | | |
| SPX/CS/220210/3909.88-4007.63 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/10/2021 | 02/10/2022 | 320 | 1,281,036 | 4007.63 | | 18,247 | | 15,749 | | 19,353 | 1,961 | | | | | | | |
| SPX/CS/220110/3909.88-4272.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 02/10/2021 | 01/10/2022 | 250 | 1,065,912 | 4272.11 | | 44,972 | | 38,254 | | 46,088 | 3,418 | | | | | | | |
| SPX/AVGCS/220210/10/3909.88-4203.12 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 02/10/2021 | 02/10/2022 | 578 | 2,428,899 | 4203.12 | | 76,821 | | 66,306 | | 74,579 | 1,356 | | | | | | | |

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STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|---|---|------------------------------|------------------------|---|-----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/220210/3909.88-4050.31 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 335 | 1,355,049 | 4050.31 | | 26,815 | 23,145 | | 28,478 | 2,918 | | | (1,256) | | | | |
| SPX/CS/220210/3909.88-4212.90 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 461 | 1,940,737 | 4212.9 | | 72,766 | 62,807 | | 75,879 | 6,520 | | | (3,408) | | | | |
| SPX/AVGCS/220210/10/3909.88-4164.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | ES71P3U3RH1G71XBU11 | 02/10/2021 | 02/10/2022 | 508 | 2,115,206 | 4164.02 | | 61,569 | 53,142 | | 59,928 | 1,242 | | | (2,883) | | | | |
| SPX/CS/220210/3909.88-4134.69 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 295 | 1,217,995 | 4134.69 | | 36,166 | 31,216 | | 38,083 | 3,612 | | | (1,694) | | | | |
| SPX_INDU_NDX/ARB/CS/220210/10/0.00%-6.50% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 4,289,639 | 27,882,654 | 6.5 | | 145,419 | 125,515 | | 109,699 | (28,909) | | | (6,810) | | | | |
| SPX/CS/220210/3909.88-4022.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 1,204 | 4,842,321 | 4022.48 | | 78,603 | 67,845 | | 83,331 | 8,409 | | | (3,681) | | | | |
| SPX/CS/220204/3886.83-4120.04 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCJFXT09 | 02/10/2021 | 02/04/2022 | 258 | 1,062,970 | 4120.04 | | 34,371 | 29,586 | | 35,397 | 2,663 | | | (1,637) | | | | |
| SPX/CS/220210/3909.88-4232.45 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 5,690 | 24,082,878 | 4232.45 | | 934,170 | 806,309 | | 982,012 | 91,592 | | | (43,749) | | | | |
| SPX/CS/220210/3909.88-4173.80 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 10,342 | 43,167,297 | 4173.8 | | 1,443,222 | 1,245,686 | | 1,527,119 | 151,486 | | | (67,589) | | | | |
| SPX_INDU_NDX/ARB/CS/220210/10/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 1,250,017 | 6,562,589 | 5.25 | | 35,875 | 30,965 | | 26,302 | (7,893) | | | (1,680) | | | | |
| SPX/CS/220210/3909.88-4203.12 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 15,389 | 64,681,318 | 4203.12 | | 2,345,977 | 2,024,880 | | 2,472,639 | 236,529 | | | (109,867) | | | | |
| SPX/CS/220110/3909.88-4054.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 1YDQJBGJIY9T8XCX06 | 02/10/2021 | 01/10/2022 | 145 | 588,558 | 4054.24 | | 12,090 | 10,284 | | 12,675 | 1,204 | | | (619) | | | | |
| SPX_INDU_NDX/ARB/CS/220210/10/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | ES71P3U3RH1G71XBU11 | 02/10/2021 | 02/10/2022 | 1,059,709 | 8,212,745 | 7.75 | | 40,587 | 35,032 | | 31,738 | (6,948) | | | (1,901) | | | | |
| SPX_INDU_NDX/ARB/CS/220210/10/0.00%-4.00% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 549300W/CGB70006XZS54 | 02/10/2021 | 02/10/2022 | 595,330 | 2,381,320 | 4.0 | | 13,633 | 11,767 | | 9,725 | (3,270) | | | (638) | | | | |
| SPX/CS/230210/3909.88-4691.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWKT8V3E584 | 02/10/2021 | 02/10/2023 | 423 | 1,983,749 | 4691.86 | | 132,911 | 123,841 | | 134,522 | 4,714 | | | (3,104) | | | | |
| SPX/CS/220210/3909.88-4064.37 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 1,260 | 5,120,672 | 4064.37 | | 110,048 | 94,985 | | 117,074 | 12,180 | | | (5,154) | | | | |
| SPX/CS/220210/3909.88-4144.47 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 5,166 | 21,408,876 | 4144.47 | | 653,173 | 563,772 | | 692,040 | 69,456 | | | (30,589) | | | | |
| SPX/CS/220210/3909.88-4164.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 1,401 | 5,832,711 | 4164.02 | | 190,262 | 164,220 | | 200,526 | 19,175 | | | (8,910) | | | | |
| SPX/CS/220210/3909.88-4279.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWKT8V3E584 | 02/10/2021 | 02/10/2022 | 335 | 1,433,317 | 4279.86 | | 61,804 | 53,345 | | 63,684 | 4,774 | | | (2,894) | | | | |
| SPX/CS/220210/3909.88-4291.16 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 876GMVDQLFKA700JXC56 | 02/10/2021 | 02/10/2022 | 1,426 | 6,117,231 | 4291.16 | | 267,203 | 230,631 | | 276,645 | 21,956 | | | (12,514) | | | | |
| SPX/CS/230210/3909.88-4632.03 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWKT8V3E584 | 02/10/2021 | 02/10/2023 | 478 | 2,216,120 | 4632.03 | | 143,289 | 133,511 | | 145,953 | 6,009 | | | (3,346) | | | | |
| SPX/CS/220214/3934.83-4170.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWKT8V3E584 | 02/17/2021 | 02/14/2022 | 254 | 1,059,414 | 4170.92 | | 32,250 | 28,435 | | 33,058 | 1,703 | | | (896) | | | | |
| SPX/CS/220211/3934.83-4170.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWKT8V3E584 | 02/17/2021 | 02/11/2022 | 199 | 830,013 | 4170.92 | | 25,281 | 22,264 | | 25,890 | 1,317 | | | (708) | | | | |
| SPX/CS/220215/3934.83-4170.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 784F5XIPLTWKT8V3E584 | 02/17/2021 | 02/15/2022 | 203 | 846,697 | 4170.92 | | 25,779 | 22,738 | | 26,417 | 1,352 | | | (714) | | | | |
| SPX/CS/220218/3906.71-4141.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCJFXT09 | 02/24/2021 | 02/18/2022 | 546 | 2,261,046 | 4141.11 | | 71,471 | 64,365 | | 73,224 | 2,354 | | | (601) | | | | |
| SPX/CS/220218/3913.97-4148.81 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCJFXT09 | 02/24/2021 | 02/18/2022 | 133 | 551,792 | 4148.81 | | 17,301 | 15,580 | | 17,697 | 542 | | | (145) | | | | |
| SPX/CS/220225/3829.34-4192.98 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | B4TYDEB6GMZ0031MB27 | 02/25/2021 | 02/25/2022 | 1,387 | 5,814,377 | 4192.98 | | 251,700 | 230,369 | | 290,963 | 39,263 | | | | | | | |
| SPX/CS/220225/3829.34-4116.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | KB1H1DSPPFMYMCJFXT09 | 02/25/2021 | 02/25/2022 | 192 | 789,614 | 4116.54 | | 28,940 | 33,324 | | 33,324 | 4,384 | | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | | |
|---|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | | |
| SPX/AVGCS/220225/25/38 29.34-4149.37 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 02/25/2022 | 229 | 949,070 | 4149.37 | | 32,320 | | 29,613 | | 38,272 | 5,952 | | | | | | | | |
| SPX/CS/230224/3829.34-4595.21 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale Bank of America,Nati | 02/25/2021 | 02/24/2023 | 606 | 2,783,284 | 4595.21 | | 187,640 | | 179,745 | | 209,835 | 22,195 | | | | | | | | |
| SPX/CS/220225/3829.34-4145.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/25/2021 | 02/25/2022 | 5,092 | 21,106,647 | 4145.26 | | 830,617 | | 760,226 | | 955,653 | 125,035 | | | | | | | | |
| SPX/CS/230224/3829.34-4288.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/25/2021 | 02/24/2023 | 560 | 2,403,056 | 4288.86 | | 121,440 | | 116,330 | | 136,402 | 14,962 | | | | | | | | |
| SPX/CS/220225/3829.34-3939.62 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 489 | 1,924,560 | 3939.62 | | 31,428 | | 28,764 | | 35,484 | 4,056 | | | | | | | | |
| SPX/CS/230224/3829.34-4422.89 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/25/2021 | 02/24/2023 | 759 | 3,358,629 | 4422.89 | | 199,188 | | 190,810 | | 224,010 | 24,822 | | | | | | | | |
| SPX/CS/220225/3829.34-4049.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 347 | 1,405,244 | 4049.48 | | 41,992 | | 38,433 | | 47,846 | 5,854 | | | | | | | | |
| SPX/CS/220225/3829.34-4078.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 02/25/2021 | 02/25/2022 | 1,462 | 5,963,738 | 4078.25 | | 196,551 | | 179,894 | | 224,873 | 28,322 | | | | | | | | |
| SPX/AVGCS/220225/25/38 29.34-4116.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 02/25/2022 | 756 | 3,110,873 | 4116.54 | | 99,837 | | 91,482 | | 117,589 | 17,752 | | | | | | | | |
| SPX/CS/230224/3829.34-4403.67 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/25/2021 | 02/24/2023 | 629 | 2,770,694 | 4403.67 | | 161,185 | | 154,403 | | 181,376 | 20,191 | | | | | | | | |
| SPX/CS/220225/3829.34-4126.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 02/25/2021 | 02/25/2022 | 290 | 1,197,203 | 4126.11 | | 45,333 | | 41,491 | | 51,775 | 6,442 | | | | | | | | |
| SPX/CS/230224/3829.34-4535.84 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Societe Generale | 02/25/2021 | 02/24/2023 | 616 | 2,792,139 | 4535.84 | | 181,507 | | 173,870 | | 203,397 | 21,890 | | | | | | | | |
| SPX/CS/220225/3829.34-4576.06 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 02/25/2021 | 02/25/2022 | 156 | 711,818 | 4576.06 | | 43,364 | | 39,689 | | 48,727 | 5,362 | | | | | | | | |
| SPX/CS/220225/3829.34-4068.67 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 02/25/2021 | 02/25/2022 | 2,321 | 9,444,289 | 4068.67 | | 301,329 | | 275,792 | | 344,792 | 43,464 | | | | | | | | |
| SPX/CS/220225/3829.34-4001.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 282 | 1,127,201 | 4001.49 | | 27,399 | | 25,077 | | 31,088 | 3,689 | | | | | | | | |
| SPX/CS/220225/3829.34-4202.71 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 02/25/2021 | 02/25/2022 | 4,120 | 20,211,270 | 4202.71 | | 898,846 | | 700,318 | | 1,036,333 | 137,488 | | | | | | | | |
| SPX/CS/220125/3829.34-4195.85 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 01/25/2022 | 658 | 2,761,505 | 4195.85 | | 120,722 | | 109,612 | | 138,879 | 18,157 | | | | | | | | |
| SPX/AVGCS/220225/25/38 29.34-4078.25 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 02/25/2022 | 522 | 2,130,623 | 4078.25 | | 62,818 | | 57,421 | | 73,212 | 10,394 | | | | | | | | |
| SPX/CS/220225/3829.34-4059.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 02/25/2021 | 02/25/2022 | 4,207 | 17,075,252 | 4059.10 | | 526,755 | | 482,115 | | 602,602 | 75,846 | | | | | | | | |
| SPX/CS/220225/3829.34-4116.54 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 02/25/2021 | 02/25/2022 | 15,243 | 62,749,917 | 4116.54 | | 2,299,860 | | 2,131,711 | | 2,648,276 | 348,416 | | | | | | | | |
| SPX/CS/220225/3829.34-3977.71 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 272 | 1,079,954 | 3977.71 | | 22,977 | | 21,030 | | 26,104 | 3,127 | | | | | | | | |
| SPX/AVGCS/220225/25/38 29.34-4106.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 02/25/2022 | 1,030 | 4,229,848 | 4106.97 | | 133,304 | | 121,935 | | 156,507 | 23,203 | | | | | | | | |
| SPX_INDU_NDX/ARBCS/220 225/25/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 02/25/2021 | 02/25/2022 | 991,122 | 7,681,196 | 7.75 | | 38,555 | | 35,287 | | 32,240 | (6,315) | | | | | | | | |
| SPX/CS/220225/3829.34-4011.23 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 277 | 1,111,960 | 4011.23 | | 28,343 | | 25,941 | | 32,172 | 3,829 | | | | | | | | |
| SPX/AVGCS/220225/25/38 29.34-4097.39 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 02/25/2022 | 138 | 564,733 | 4097.39 | | 17,417 | | 15,941 | | 20,423 | 3,006 | | | | | | | | |
| SPX/CS/220225/3829.34-4231.69 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 02/25/2021 | 02/25/2022 | 385 | 1,629,530 | 4231.69 | | 76,089 | | 69,641 | | 87,027 | 10,938 | | | | | | | | |
| SPX_INDU_NDX/ARBCS/220 225/25/0.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 02/25/2021 | 02/25/2022 | 1,408,220 | 7,393,155 | 5.25 | | 41,261 | | 37,764 | | 32,073 | (9,188) | | | | | | | | |
| SPX/CS/220225/3829.34-4087.82 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 02/25/2021 | 02/25/2022 | 10,589 | 43,287,865 | 4087.82 | | 1,463,880 | | 1,341,304 | | 1,683,234 | 219,354 | | | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX_INDUI_NDX/ARBICS/220225/25/0.00%-6.50% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Morgan Stanley | 02/25/2021 | 02/25/2022 | 4,942,483 | 32,126,140 | 6.5 | | 170,021 | | 155,613 | | 137,091 | (32,931) | | | | | | | |
| SPX/CS/220225/3829.34-3925.07 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 362 | 1,421,146 | 3925.07 | | 20,381 | | 18,654 | | 22,942 | 2,561 | | | | | | | |
| SPX/CS/220225/3829.34-3963.40 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 02/25/2021 | 02/25/2022 | 220 | 872,286 | 3963.4 | | 17,024 | | 15,581 | | 19,244 | 2,220 | | | | | | | |
| SPX/CS/230224/3829.34-4710.12 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 02/25/2021 | 02/24/2023 | 1,102 | 5,189,535 | 4710.12 | | 369,172 | | 410,256 | | 410,256 | 41,084 | | | | | | | |
| SPX/CS/220225/3811.15-4039.81 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/03/2021 | 02/25/2022 | 270 | 1,090,749 | 4039.81 | | 35,227 | | 32,610 | | 39,131 | 3,904 | | | | | | | |
| SPX/CS/220301/3901.82-4135.93 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/03/2021 | 03/01/2022 | 165 | 682,428 | 4135.93 | | 19,965 | | 18,507 | | 22,250 | 2,285 | | | | | | | |
| SPX/CS/230310/3898.81-4678.57 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2023 | 877 | 4,103,177 | 4678.57 | | 266,023 | | 258,983 | | 283,242 | 17,220 | | | | | | | |
| SPX/CS/230310/3898.81-4483.59 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2023 | 634 | 2,840,730 | 4483.59 | | 161,059 | | 156,797 | | 172,357 | 11,298 | | | | | | | |
| SPX_INDUI_NDX/ARBICS/220310/10/0.00%-6.50% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 4,336,099 | 28,184,644 | 6.5 | | 147,395 | | 139,603 | | 115,297 | (32,098) | | | | | | | |
| SPX/CS/220310/3898.81-4161.98 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2022 | 145 | 602,991 | 4161.98 | | 19,883 | | 21,622 | | 21,622 | 1,739 | | | | | | | |
| SPX/CS/220310/3898.81-4084.00 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 220 | 899,876 | 4084.0 | | 22,594 | | 21,394 | | 24,322 | 1,729 | | | | | | | |
| SPX_INDUI_NDX/ARBICS/220310/10/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America, Nati | 03/10/2021 | 03/10/2022 | 1,149,660 | 8,909,865 | 7.75 | | 44,607 | | 42,239 | | 35,873 | (8,734) | | | | | | | |
| SPX/CS/220304/3768.47-3994.58 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/04/2022 | 147 | 587,203 | 3994.58 | | 20,276 | | 19,181 | | 21,800 | 1,525 | | | | | | | |
| SPX/CS/230310/3898.81-4366.67 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2023 | 625 | 2,728,502 | 4366.67 | | 135,451 | | 131,866 | | 144,733 | 9,282 | | | | | | | |
| SPX/CS/220310/3898.81-4152.23 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/10/2021 | 03/10/2022 | 1,594 | 6,619,727 | 4152.23 | | 212,888 | | 201,590 | | 230,519 | 17,630 | | | | | | | |
| SPX/AVGCS/220310/10/3898.81-4181.10 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 03/10/2021 | 03/10/2022 | 1,005 | 4,202,974 | 4181.1 | | 127,374 | | 120,614 | | 137,163 | 9,789 | | | | | | | |
| SPX/CS/220210/3898.81-4238.72 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 02/10/2022 | 268 | 1,134,846 | 4238.72 | | 44,885 | | 42,285 | | 48,806 | 3,920 | | | | | | | |
| SPX/CS/220310/3898.81-4161.98 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/10/2021 | 03/10/2022 | 11,543 | 48,043,122 | 4161.98 | | 1,584,185 | | 1,519,097 | | 1,722,751 | 138,566 | | | | | | | |
| SPX/AVGCS/220310/10/3898.81-4152.23 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 03/10/2021 | 03/10/2022 | 466 | 1,933,693 | 4152.23 | | 54,833 | | 51,923 | | 58,900 | 4,067 | | | | | | | |
| SPX/CS/230310/3898.81-4619.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2023 | 615 | 2,841,408 | 4619.11 | | 178,435 | | 173,713 | | 190,316 | 11,881 | | | | | | | |
| SPX/CS/220310/3898.81-4268.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2022 | 1,752 | 7,480,159 | 4268.86 | | 313,577 | | 296,934 | | 340,581 | 27,005 | | | | | | | |
| SPX/AVGCS/220310/10/3898.81-4191.22 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 03/10/2021 | 03/10/2022 | 656 | 2,748,854 | 4191.22 | | 84,639 | | 80,147 | | 91,648 | 7,009 | | | | | | | |
| SPX/CS/220310/3898.81-4039.95 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 130 | 526,952 | 4039.95 | | 10,476 | | 9,920 | | 11,212 | 736 | | | | | | | |
| SPX/CS/220310/3898.81-4278.95 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/10/2021 | 03/10/2022 | 3,234 | 13,839,012 | 4278.95 | | 588,866 | | 557,614 | | 640,566 | 51,700 | | | | | | | |
| SPX/CS/220310/3898.81-4122.99 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 249 | 1,028,516 | 4122.99 | | 30,248 | | 28,614 | | 32,546 | 2,298 | | | | | | | |
| SPX/CS/220310/3898.81-4142.49 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/10/2021 | 03/10/2022 | 1,313 | 5,440,840 | 4142.49 | | 170,010 | | 160,987 | | 183,796 | 13,785 | | | | | | | |
| SPX/CS/220307/3841.94-4072.46 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/07/2022 | 139 | 566,072 | 4072.46 | | 18,290 | | 17,311 | | 19,710 | 1,421 | | | | | | | |
| SPX/CS/220310/3898.81-4010.43 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 294 | 1,177,227 | 4010.43 | | 18,769 | | 17,815 | | 20,291 | 1,522 | | | | | | | |

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STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
|---|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) |
| SPX/CS/220310/3898.81-4132.74 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 03/10/2021 | 03/10/2022 | 4,622 | 19,103,395 | 4132.74 | | 574,914 | | 544,392 | | 625,104 | 50,190 | | | | | | |
| SPX/CS/220310/3898.81-4230.67 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/10/2021 | 03/10/2022 | 461 | 1,949,864 | 4230.67 | | 76,369 | | 82,756 | | 82,756 | 6,387 | | | | | | |
| SPX/CS/220210/3898.81-4308.19 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 02/10/2022 | 589 | 2,539,587 | 4308.19 | | 112,155 | | 105,659 | | 121,981 | 9,825 | | | | | | |
| SPX/CS/220310/3898.81-4191.22 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/10/2021 | 03/10/2022 | 16,186 | 67,840,871 | 4191.22 | | 2,423,423 | | 2,320,102 | | 2,635,349 | 211,926 | | | | | | |
| SPX/CS/230310/3898.81-4503.13 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2023 | 1,410 | 6,347,747 | 4503.13 | | 366,883 | | 356,875 | | 391,987 | 25,104 | | | | | | |
| SPX/AVGCS/220310/10/3898.81-4226.67 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Royal Bank of Canada | 03/10/2021 | 03/10/2022 | 215 | 910,032 | 4226.67 | | 29,632 | | 28,060 | | 32,324 | 2,692 | | | | | | |
| SPX/CS/220310/3898.81-4308.48 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2022 | 864 | 3,724,496 | 4308.48 | | 165,821 | | 157,021 | | 180,162 | 14,341 | | | | | | |
| SPX/CS/220310/3898.81-4220.46 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/10/2021 | 03/10/2022 | 4,288 | 18,098,514 | 4220.46 | | 690,503 | | 653,856 | | 752,027 | 61,524 | | | | | | |
| SPX/CS/220310/3898.81-4049.24 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 135 | 546,623 | 4049.24 | | 11,474 | | 10,865 | | 12,305 | 831 | | | | | | |
| SPX_INDUI_NDX/ARBCS/220310/10.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 1,158,470 | 6,081,968 | 5.25 | | 33,248 | | 31,484 | | 25,287 | (7,961) | | | | | | |
| SPX/CS/220310/3898.81-4074.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/10/2022 | 181 | 735,632 | 4074.26 | | 17,669 | | 16,698 | | 18,970 | 1,301 | | | | | | |
| SPX/CS/220310/3898.81-4035.27 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 03/10/2021 | 03/10/2022 | 5,003 | 20,186,535 | 4035.27 | | 383,642 | | 363,281 | | 416,819 | 33,177 | | | | | | |
| SPX/CS/220210/3898.81-4278.94 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 02/10/2022 | 719 | 3,077,318 | 4278.94 | | 130,383 | | 122,830 | | 141,733 | 11,350 | | | | | | |
| SPX/CS/220304/3841.94-4072.46 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/10/2021 | 03/04/2022 | 299 | 1,217,666 | 4072.46 | | 39,339 | | 37,216 | | 42,414 | 3,075 | | | | | | |
| SPX/CS/220310/3898.81-4191.22 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/10/2021 | 03/10/2022 | 178 | 746,298 | 4191.22 | | 26,658 | | 28,991 | | 28,991 | 2,332 | | | | | | |
| SPX/CS/220310/3898.81-4200.97 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC (L | 03/10/2021 | 03/10/2022 | 509 | 2,136,520 | 4200.97 | | 78,402 | | 74,241 | | 85,029 | 6,628 | | | | | | |
| SPX/CS/220315/3968.94-4207.08 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/17/2021 | 03/15/2022 | 277 | 1,165,361 | 4207.08 | | 33,908 | | 32,765 | | 34,750 | 842 | | | | | | |
| SPX/CS/220311/3943.34-4179.94 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/17/2021 | 03/11/2022 | 256 | 1,070,065 | 4179.94 | | 32,243 | | 31,144 | | 33,058 | 815 | | | | | | |
| SPX/CS/220318/3913.10-4147.89 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/24/2021 | 03/18/2022 | 403 | 1,671,600 | 4147.89 | | 51,604 | | 50,871 | | 53,690 | 2,086 | | | | | | |
| SPX/CS/220325/3909.52-4232.06 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/25/2022 | 6,596 | 27,914,557 | 4232.06 | | 1,070,164 | | 1,064,152 | | 1,145,732 | 75,567 | | | | | | |
| SPX/CS/220325/3909.52-4321.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley Bank of | 03/25/2021 | 03/25/2022 | 348 | 1,503,078 | 4321.79 | | 67,903 | | 67,522 | | 71,991 | 4,088 | | | | | | |
| SPX/CS/230324/3909.52-4809.03 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/24/2023 | 753 | 3,621,345 | 4809.03 | | 247,295 | | 246,603 | | 258,591 | 11,296 | | | | | | |
| SPX/CS/220325/3909.52-4202.73 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 03/25/2021 | 03/25/2022 | 13,116 | 55,122,688 | 4202.73 | | 1,976,214 | | 1,965,112 | | 2,116,511 | 140,296 | | | | | | |
| SPX/CS/220325/3909.52-4280.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/25/2021 | 03/25/2022 | 3,694 | 15,813,960 | 4280.86 | | 665,785 | | 711,598 | | 711,598 | 45,813 | | | | | | |
| SPX/CS/220325/3909.52-4051.04 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/25/2021 | 03/25/2022 | 522 | 2,113,809 | 4051.04 | | 42,798 | | 42,558 | | 44,412 | 1,614 | | | | | | |
| SPX_INDUI_NDX/ARBCS/220325/10.00%-5.25% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/25/2021 | 03/25/2022 | 1,356,779 | 7,123,090 | 5.25 | | 37,718 | | 37,507 | | 29,134 | (8,585) | | | | | | |
| SPX/CS/220325/3909.52-4021.11 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS Bank of | 03/25/2021 | 03/25/2022 | 365 | 1,467,332 | 4021.11 | | 23,824 | | 23,691 | | 24,911 | 1,086 | | | | | | |
| SPX/CS/230324/3909.52-4378.66 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS Bank of | 03/25/2021 | 03/24/2023 | 634 | 2,774,756 | 4378.66 | | 140,224 | | 139,832 | | 145,958 | 5,734 | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|---|--|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|-------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CS/220325/3909.52-4134.26 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 03/25/2021 | 03/25/2022 | 423 | 1,748,693 | 4134.26 | | 51,990 | | 51,698 | | 54,611 | 2,621 | | | | | | | |
| SPX/CS/230324/3909.52-4691.42 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/24/2023 | 603 | 2,828,479 | 4691.42 | | 184,794 | | 184,277 | | 193,577 | 8,782 | | | | | | | |
| SPX/AVGCS/220325/25/3909.52-4183.19 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 145 | 3,756,750 | 3.1 / 4183.19 | | 56,029 | | 17,621 | | 59,565 | 3,536 | | | | | | | |
| SPX_IND/NDX/ARBCS/220325/25/0.00%-7.75% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/25/2021 | 03/25/2022 | 864,743 | 6,701,758 | 7.75 | | 31,736 | | 31,558 | | 26,556 | (5,180) | | | | | | | |
| SPX/CS/220325/3909.52-4163.64 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 03/25/2021 | 03/25/2022 | 1,514 | 6,303,889 | 4163.64 | | 204,743 | | 203,593 | | 216,914 | 12,171 | | | | | | | |
| SPX/CS/220325/3909.52-4290.79 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Goldman Sachs Intern | 03/25/2021 | 03/25/2022 | 2,177 | 9,343,031 | 4290.79 | | 399,252 | | 427,354 | | 427,354 | 28,102 | | | | | | | |
| SPX/CS/220325/3909.52-4144.09 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 3,434 | 14,229,193 | 4144.09 | | 434,259 | | 431,819 | | 459,660 | 25,401 | | | | | | | |
| SPX/AVGCS/220325/25/3909.52-4163.84 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 364 | 1,516,326 | 4163.64 | | 42,528 | | 42,289 | | 45,686 | 3,158 | | | | | | | |
| SPX/CS/220325/3909.52-4153.87 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 3,747 | 15,563,888 | 4153.87 | | 490,427 | | 487,671 | | 519,229 | 28,802 | | | | | | | |
| SPX/CS/230324/3909.52-4495.75 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/24/2023 | 527 | 6,210,489 | 4495.75 / 4290.7 / | | 299,314 | | 135,911 | | 316,782 | 17,469 | | | | | | | |
| SPX/AVGCS/220325/25/3909.52-4238.86 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 237 | 1,003,716 | 4238.86 | | 31,984 | | 35,401 | | 35,401 | 3,417 | | | | | | | |
| SPX/CS/230324/3909.52-4515.50 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/24/2023 | 858 | 3,874,648 | 4515.5 | | 226,776 | | 226,141 | | 237,107 | 10,331 | | | | | | | |
| SPX_IND/NDX/ARBCS/220325/25/0.00%-6.50% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Wells Fargo Bank, Na | 03/25/2021 | 03/25/2022 | 1,798,065 | 11,687,423 | 6.5 | | 58,617 | | 58,288 | | 47,047 | (11,570) | | | | | | | |
| SPX/CS/220325/3909.52-4280.92 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 03/25/2021 | 02/25/2022 | 141 | 604,324 | 4280.92 | | 25,575 | | 25,418 | | 26,990 | 1,415 | | | | | | | |
| SPX/CS/220325/3909.52-4061.17 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/25/2021 | 03/25/2022 | 250 | 1,014,216 | 4061.17 | | 21,675 | | 21,553 | | 22,678 | 1,003 | | | | | | | |
| SPX/CS/220225/3909.52-4320.02 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 02/25/2022 | 477 | 2,061,642 | 4320.02 | | 91,701 | | 91,138 | | 97,531 | 5,830 | | | | | | | |
| SPX/AVGCS/220325/25/3909.52-4192.96 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 705 | 2,954,245 | 4192.96 | | 87,842 | | 87,349 | | 95,587 | 7,745 | | | | | | | |
| SPX/CS/220325/3909.52-4040.32 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/25/2021 | 03/25/2022 | 201 | 813,078 | 4040.32 | | 15,342 | | 15,256 | | 15,924 | 582 | | | | | | | |
| SPX/CS/220325/3909.52-4173.41 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/25/2022 | 8,871 | 37,024,348 | 4173.41 | | 1,231,255 | | 1,224,338 | | 1,312,114 | 80,860 | | | | | | | |
| SPX/CS/220325/3909.52-4212.51 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 448 | 1,885,779 | 4212.51 | | 70,391 | | 69,995 | | 74,108 | 3,717 | | | | | | | |
| SPX/CS/220325/3909.52-4046.35 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 03/25/2021 | 03/25/2022 | 436 | 1,763,254 | 4046.35 | | 34,413 | | 34,220 | | 35,949 | 1,536 | | | | | | | |
| SPX/AVGCS/220325/25/3909.52-4202.73 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | 03/25/2021 | 03/25/2022 | 483 | 2,029,819 | 4202.73 | | 61,386 | | 61,041 | | 67,060 | 5,675 | | | | | | | |
| SPX/CS/220325/3909.52-4088.21 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 03/25/2021 | 03/25/2022 | 200 | 819,385 | 4088.21 | | 20,287 | | 21,186 | | 21,186 | 899 | | | | | | | |
| SPX/CS/220225/3909.52-4261.05 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 03/25/2021 | 02/25/2022 | 269 | 1,144,126 | 4261.05 | | 46,808 | | 46,521 | | 49,406 | 2,598 | | | | | | | |
| SPX/CS/230324/3909.52-4629.27 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Bank of America,Nati | 03/25/2021 | 03/24/2023 | 763 | 3,531,392 | 4629.27 | | 223,675 | | 223,050 | | 234,091 | 10,415 | | | | | | | |
| SPX/CS/220325/3974.54-4213.03 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 03/31/2021 | 03/25/2022 | 188 | 792,050 | 4213.03 | | 24,222 | | 24,499 | | 23,494 | (728) | | | | | | | |
| SPX/CS/220328/3974.54-4213.01 | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | SunTrust Bank | 03/31/2021 | 03/28/2022 | 807 | 3,399,899 | 4213.01 | | 103,441 | | 104,613 | | 100,937 | (2,504) | | | | | | | |
| 0159999999 | Subtotal - Purchased Options - Hedging Other - Call Options and Warrants | | | | | | | | | 176,839,487 | 71,911,046 | | 130,110,961 | XXX | 394,935,665 | 10,327,506 | | | (45,205,951) | | XXX | XXX | |
| SPX/CLQ/210709/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 07/10/2020 | 07/09/2021 | 1,370,619 | 3,426,548 | 2.5 | | 37,007 | | 10,216 | | 170,611 | | | | (6,234) | | | | |

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SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|------------------------|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CLQ/210709/10/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 07/10/2020 | 07/09/2021 | 4,441,270 | 12,435,556 | 2.8 | 135,903 | | | 37,517 | | 616,807 | | | (22,895) | | | | | |
| SPX/CLQ/210709/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 07/10/2020 | 07/09/2021 | 1,843,050 | 4,976,235 | 2.7 | 55,107 | | | 15,213 | | 247,133 | | | (9,284) | | | | | |
| SPX/CLQ/210723/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 07/24/2020 | 07/23/2021 | 911,074 | 2,277,685 | 2.5 | 25,055 | | | 7,905 | | 78,559 | | | (4,235) | | | | | |
| SPX/CLQ/210723/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 07/24/2020 | 07/23/2021 | 1,597,749 | 4,313,922 | 2.7 | 47,932 | | | 15,122 | | 151,851 | | | (8,101) | | | | | |
| SPX/CLQ/210723/25/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 07/24/2020 | 07/23/2021 | 3,524,953 | 9,869,868 | 2.8 | 111,036 | | | 35,031 | | 350,672 | | | (18,767) | | | | | |
| SPX/CLQ/210810/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 08/10/2020 | 08/10/2021 | 1,482,133 | 4,001,759 | 2.7 | 27,109 | | | 15,969 | | 158,402 | | | (24,538) | | | | | |
| SPX/CLQ/210810/10/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 08/10/2020 | 08/10/2021 | 3,815,940 | 10,684,632 | 2.8 | 73,531 | 46,671 | | 43,313 | | 422,632 | | | (66,558) | | | | | |
| SPX/CLQ/210810/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 08/10/2020 | 08/10/2021 | 6,079,397 | 15,198,493 | 2.5 | 102,271 | 64,912 | | 60,242 | | 602,139 | | | (92,573) | | | | | |
| SPX/CLQ/210825/25/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 08/25/2020 | 08/25/2021 | 2,539,409 | 6,602,463 | 2.6 | 48,965 | 25,947 | | 30,132 | | 174,054 | | | (38,385) | | | | | |
| SPX/CLQ/210825/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 08/25/2020 | 08/25/2021 | 1,652,408 | 4,131,020 | 2.5 | 30,134 | 15,968 | | 18,544 | | 107,661 | | | (23,623) | | | | | |
| SPX/CLQ/210825/25/4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 08/25/2020 | 08/25/2021 | 827,908 | 3,311,632 | 4.0 | 25,704 | 13,621 | | 15,818 | | 96,644 | | | (20,150) | | | | | |
| SPX/CLQ/210825/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 08/25/2020 | 08/25/2021 | 1,217,708 | 3,287,812 | 2.7 | 24,594 | 13,033 | | 15,135 | | 87,613 | | | (19,280) | | | | | |
| SPX/CLQ/210910/10/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 09/10/2020 | 09/10/2021 | 4,300,798 | 11,182,075 | 2.6 | 81,521 | 35,031 | | 52,055 | | 442,252 | | | (54,240) | | | | | |
| SPX/CLQ/210910/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 09/10/2020 | 09/10/2021 | 2,415,443 | 6,038,608 | 2.5 | 43,588 | 18,731 | | 27,833 | | 238,967 | | | (29,001) | | | | | |
| SPX/CLQ/210910/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 09/10/2020 | 09/10/2021 | 1,021,847 | 2,758,987 | 2.7 | 20,227 | 8,692 | | 12,916 | | 109,075 | | | (13,458) | | | | | |
| SPX/CLQ/210924/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 09/25/2020 | 09/24/2021 | 824,213 | 2,225,375 | 2.7 | 17,830 | 6,237 | | 11,728 | | 82,028 | | | (10,228) | | | | | |
| SPX/CLQ/210924/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 09/25/2020 | 09/24/2021 | 1,205,723 | 3,014,308 | 2.5 | 23,493 | 8,218 | | 15,453 | | 111,004 | | | (13,477) | | | | | |
| SPX/CLQ/210924/25/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 09/25/2020 | 09/24/2021 | 2,702,789 | 7,027,251 | 2.6 | 55,665 | 19,472 | | 36,616 | | 258,944 | | | (31,933) | | | | | |
| SPX/CLQ/210924/25/4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 09/25/2020 | 09/24/2021 | 658,428 | 2,633,712 | 4.0 | 21,951 | 7,679 | | 14,439 | | 96,824 | | | (12,592) | | | | | |
| SPX/CLQ/211008/10/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 10/09/2020 | 10/08/2021 | 2,477,312 | 6,441,011 | 2.6 | 57,185 | 15,896 | | 38,605 | | 207,603 | | | (28,092) | | | | | |
| SPX/CLQ/211008/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 10/09/2020 | 10/08/2021 | 2,248,829 | 5,622,073 | 2.5 | 49,447 | 13,745 | | 33,381 | | 181,747 | | | (24,291) | | | | | |
| SPX/CLQ/211008/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | BNP PARIBAS | 10/09/2020 | 10/08/2021 | 1,724,078 | 4,655,011 | 2.7 | 41,821 | 11,625 | | 28,233 | | 149,591 | | | (20,545) | | | | | |
| SPX/CLQ/211025/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 857,038 | 2,314,003 | 2.7 | 25,883 | | | 14,749 | | 69,419 | | | (4,286) | | | | | |
| SPX/CLQ/211025/25/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 2,099,664 | 5,459,126 | 2.6 | 60,470 | | | 34,458 | | 164,108 | | | (10,013) | | | | | |
| SPX/CLQ/211025/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 1,730,522 | 4,326,305 | 2.5 | 47,243 | | | 26,921 | | 130,296 | | | (7,823) | | | | | |
| SPX/CLQ/211025/25/4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 10/26/2020 | 10/25/2021 | 905,527 | 3,622,108 | 4.0 | 42,831 | | | 24,407 | | 105,598 | | | (7,092) | | | | | |
| SPX/CLQ/211110/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 11/11/2020 | 11/10/2021 | 918,592 | 2,480,198 | 2.7 | 28,476 | | | 17,469 | | 67,751 | | | (4,667) | | | | | |
| SPX/CLQ/211110/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | 11/11/2020 | 11/10/2021 | 1,501,327 | 3,753,318 | 2.5 | 42,488 | | | 26,064 | | 102,013 | | | (6,963) | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|---------------------------|---|------------------------------|------------------------|---|----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|------------|---|--|--|---|--------------------|------------------------------------|---|--|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| SPX/CLQ/211110/10/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .11/11/2020 | .11/10/2021 | 3,353,635 | 8,719,451 | 2.6 | 99,603 | | 61,101 | | 237,617 | | | | | | | | |
| SPX/CLQ/211124/25/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .11/25/2020 | .11/24/2021 | 2,182,936 | 5,675,634 | 2.6 | 60,338 | | 43,577 | | 129,576 | | | | | | | | |
| SPX/CLQ/211124/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .11/25/2020 | .11/24/2021 | 1,076,925 | 2,907,698 | 2.7 | 31,147 | | 22,495 | | 66,231 | | | | | | | | |
| SPX/CLQ/211124/25/4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .11/25/2020 | .11/24/2021 | 1,042,714 | 4,170,856 | 4.0 | 44,854 | | 32,395 | | 91,391 | | | | | | | | |
| SPX/CLQ/211124/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .11/25/2020 | .11/24/2021 | 3,209,885 | 8,024,713 | 2.5 | 85,786 | | 61,956 | | 183,627 | | | | | | | | |
| SPX/CLQ/211210/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .12/10/2020 | .12/10/2021 | 808,028 | 2,181,676 | 2.7 | 23,930 | | 17,577 | | 46,239 | | | | | | | | |
| SPX/CLQ/211210/10/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .12/10/2020 | .12/10/2021 | 2,509,137 | 6,523,756 | 2.6 | 71,202 | | 52,299 | | 138,219 | | | | | | | | |
| SPX/CLQ/211210/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .12/10/2020 | .12/10/2021 | 2,005,866 | 5,014,665 | 2.5 | 56,538 | | 41,528 | | 106,185 | | | | | | | | |
| SPX/CLQ/211223/25/4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .12/24/2020 | .12/23/2021 | 1,008,261 | 4,033,044 | 4.0 | 47,622 | | 35,446 | | 78,745 | | | | | | | | |
| SPX/CLQ/211223/25/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 87GCMVDQLFKA70QJXC56 | .12/24/2020 | .12/23/2021 | 2,600,061 | 6,760,159 | 2.6 | 76,268 | | 56,768 | | 133,019 | | | | | | | | |
| SPX/CLQ/211223/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .12/24/2020 | .12/23/2021 | 1,579,308 | 3,948,270 | 2.5 | 46,012 | | 34,248 | | 77,555 | | | | | | | | |
| SPX/CLQ/211223/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .12/24/2020 | .12/23/2021 | 1,341,814 | 3,622,898 | 2.7 | 42,695 | | 31,779 | | 71,379 | | | | | | | | |
| SPX/CLQ/220110/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .01/08/2021 | .01/10/2022 | 2,667,871 | 7,203,252 | 2.7 | 86,172 | | 67,157 | | 117,129 | | | | | | | | |
| SPX/CLQ/220110/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .01/08/2021 | .01/10/2022 | 2,549,341 | 6,373,353 | 2.5 | 75,460 | | 58,809 | | 104,045 | | | | | | | | |
| SPX/CLQ/220110/10/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .01/08/2021 | .01/10/2022 | 3,242,445 | 8,430,357 | 2.6 | 100,192 | | 78,082 | | 137,416 | | | | | | | | |
| SPX/CLQ/220125/25/4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Credit Suisse | E58DKGIMJYJYJLNC3868 | .01/25/2021 | .01/25/2022 | 1,100,056 | 4,400,224 | 4.0 | 53,243 | | 43,724 | | 61,878 | | | | | | | | |
| SPX/CLQ/220125/25/2.8% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300I01FUSNYH0FL22 | .01/25/2021 | .01/25/2022 | 589,141 | 1,649,595 | 2.8 | 19,147 | | 15,724 | | 24,667 | | | | | | | | |
| SPX/CLQ/220125/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300I01FUSNYH0FL22 | .01/25/2021 | .01/25/2022 | 1,421,185 | 3,837,200 | 2.7 | 44,341 | | 36,414 | | 57,533 | | | | | | | | |
| SPX/CLQ/220125/25/2.6% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300I01FUSNYH0FL22 | .01/25/2021 | .01/25/2022 | 2,975,132 | 7,735,343 | 2.6 | 88,659 | | 72,809 | | 116,236 | | | | | | | | |
| SPX/CLQ/220125/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300I01FUSNYH0FL22 | .01/25/2021 | .01/25/2022 | 4,169,173 | 10,422,933 | 2.5 | 117,988 | | 96,895 | | 156,834 | | | | | | | | |
| SPX/CLQ/220125/25/2.4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300I01FUSNYH0FL22 | .01/25/2021 | .01/25/2022 | 503,115 | 1,207,476 | 2.4 | 13,483 | | 11,073 | | 18,180 | | | | | | | | |
| USD/SWOP/210510/30Y/1.74% | General Business | NA | Interest Rate | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .02/09/2021 | .05/10/2021 | 25,000,000 | 435,000 | 1.74 | 866,250 | | 2,804,142 | | 2,804,142 | | | | | | | | |
| USD/SWOP/210510/30Y/1.74% | General Business | NA | Interest Rate | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .02/09/2021 | .05/10/2021 | 25,000,000 | 435,000 | 1.74 | 866,250 | | 34,222 | | 34,222 | | | | | | | | |
| USD/SWOP/210510/10Y/1.26% | General Business | NA | Interest Rate | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .02/09/2021 | .05/10/2021 | 70,000,000 | 882,000 | 1.26 | 868,000 | | 17,604 | | 17,604 | | | | | | | | |
| USD/SWOP/210510/10Y/1.26% | General Business | NA | Interest Rate | Barclays Bank PLC | G5GSEF7VJP5170UK5573 | .02/09/2021 | .05/10/2021 | 70,000,000 | 882,000 | 1.26 | 866,250 | | 3,668,226 | | 3,668,226 | | | | | | | | |
| SPX/CLQ/220210/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300I01FUSNYH0FL22 | .02/10/2021 | .02/10/2022 | 777,579 | 2,099,463 | 2.7 | 24,494 | | 21,141 | | 27,596 | | | | | | | | |
| SPX/CLQ/220210/10/2.1% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley | 87GCMVDQLFKA70QJXC56 | .02/10/2021 | .02/10/2022 | 567,874 | 1,192,535 | 2.1 | 13,288 | | 11,469 | | 15,041 | | | | | | | | |
| SPX/CLQ/220210/10/2.4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | E570DZIWZ7FF32WIFA76 | .02/10/2021 | .02/10/2022 | 4,469,350 | 10,726,440 | 2.4 | 121,989 | | 105,313 | | 138,918 | | | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | | | |
|---------------------------|--|------------------------------|------------------------|---|----------------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|-------------|------------|---|--|--|---|--------------------|------------------------------------|---|-----|-----|-----|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | | | |
| SPX/CLQ/220210/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 02/10/2021 | 2,559,549 | 6,398,873 | 2.5 | | 73,203 | | 63,184 | | 83,365 | 13,590 | | (3,428) | | | | | | | |
| USD/SWOR/210517/30/1.379% | General Business | NA | Interest Rate | Mizuho | 549300HS3WTRSD88H32 | 02/16/2021 | 600,000,000 | 8,274,000 | 1.379 | | 3,720,000 | | 71,331 | | 71,331 | (3,648,669) | | | | | | | | | |
| SPX/CLQ/220225/25/3.1% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 02/25/2021 | 10,644,695 | 32,998,555 | 3.1 | | 392,789 | | 379,019 | | 502,435 | 109,646 | | | | | | | | | |
| SPX/CLQ/220225/25/2.4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 02/25/2021 | 5,259,835 | 12,623,604 | 2.4 | | 140,438 | | 128,536 | | 194,013 | 53,576 | | | | | | | | | |
| SPX/CLQ/220225/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 02/25/2021 | 1,582,632 | 3,956,580 | 2.5 | | 44,472 | | 40,703 | | 60,863 | 16,391 | | | | | | | | | |
| SPX/CLQ/220225/25/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 02/25/2021 | 798,228 | 2,155,216 | 2.7 | | 24,745 | | 22,648 | | 33,115 | 8,369 | | | | | | | | | |
| SPX/CLQ/220310/10/2.4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 03/11/2021 | 4,918,281 | 11,803,874 | 2.4 | | 134,269 | | 128,218 | | 158,880 | 24,610 | | | | | | | | | |
| SPX/CLQ/220310/10/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 03/11/2021 | 1,860,426 | 4,651,065 | 2.5 | | 53,580 | | 51,165 | | 62,946 | 9,366 | | | | | | | | | |
| SPX/CLQ/220310/10/2.7% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | UBS | 549300W01FUSNYH0FL22 | 03/11/2021 | 607,873 | 1,641,257 | 2.7 | | 19,087 | | 18,227 | | 22,397 | 3,310 | | | | | | | | | |
| SPX/CLQ/220325/25/2.1% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | MorganStanley Barclays Bank PLC | 876CIVDQLFKA700JXC56 | 03/25/2021 | 598,095 | 1,256,000 | 2.1 | | 14,294 | | 14,214 | | 15,226 | 932 | | | | | | | | | |
| SPX/CLQ/220325/25/2.5% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | G5GSEF7VJP5170UK5573 | 03/25/2021 | 910,563 | 2,458,520 | 2.5 | | 29,684 | | 29,518 | | 31,139 | 1,454 | | | | | | | | | |
| SPX/CLQ/220225/25/3.1% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Barclays Bank PLC | E570DZIZ7FF32IWEFA76 | 03/25/2021 | 2,528,249 | 6,320,623 | 2.5 | | 75,089 | | 74,667 | | 79,142 | 4,053 | | | | | | | | | |
| SPX/CLQ/220325/25/2.4% | Indexed Universal Life Insurance | Annual Exh 5 Reserves | Equity | Citibank, National A | G5GSEF7VJP5170UK5573 | 03/25/2021 | 526,482 | 1,632,094 | 3.1 | | 19,638 | | 24,850 | | 24,850 | 5,212 | | | | | | | | | |
| 0169999999 | Subtotal - Purchased Options - Hedging Other - Put Options | | | | | | | | | | 2,090,463 | 9,535,580 | | 9,611,650 | XXX | 16,196,750 | (32,389) | | (858,219) | | | XXX | XXX | | |
| 0219999999 | Subtotal - Purchased Options - Hedging Other | | | | | | | | | | 178,929,950 | 81,446,626 | | 139,722,610 | XXX | 411,132,416 | 10,295,117 | | (46,064,170) | | | | XXX | XXX | |
| 0289999999 | Subtotal - Purchased Options - Replications | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0359999999 | Subtotal - Purchased Options - Income Generation | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0429999999 | Subtotal - Purchased Options - Other | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0439999999 | Total Purchased Options - Call Options and Warrants | | | | | | | | | | 176,839,487 | 71,911,046 | | 130,110,961 | XXX | 394,935,665 | 10,327,506 | | (45,205,951) | | | | XXX | XXX | |
| 0449999999 | Total Purchased Options - Put Options | | | | | | | | | | 2,090,463 | 9,535,580 | | 9,611,650 | XXX | 16,196,750 | (32,389) | | (858,219) | | | | XXX | XXX | |
| 0459999999 | Total Purchased Options - Caps | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0469999999 | Total Purchased Options - Floors | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0479999999 | Total Purchased Options - Collars | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0489999999 | Total Purchased Options - Other | | | | | | | | | | | | | | XXX | | | | | | | | XXX | XXX | |
| 0499999999 | Total Purchased Options | | | | | | | | | | 178,929,950 | 81,446,626 | | 139,722,610 | XXX | 411,132,416 | 10,295,117 | | (46,064,170) | | | | XXX | XXX | |
| 0569999999 | Subtotal - Written Options - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0639999999 | Subtotal - Written Options - Hedging Effective Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0709999999 | Subtotal - Written Options - Hedging Other | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0779999999 | Subtotal - Written Options - Replications | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0849999999 | Subtotal - Written Options - Income Generation | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0919999999 | Subtotal - Written Options - Other | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0929999999 | Total Written Options - Call Options and Warrants | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0939999999 | Total Written Options - Put Options | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0949999999 | Total Written Options - Caps | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0959999999 | Total Written Options - Floors | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0969999999 | Total Written Options - Collars | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0979999999 | Total Written Options - Other | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |
| 0989999999 | Total Written Options | | | | | | | | | | | | | | XXX | | | | | | | | | XXX | XXX |

E06.35

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | | | | | | | | | | | | | | | |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|--------------|--------------|---|--|--|---|--------------------|------------------------------------|---|--------------|-----|--------------|--------------|-----|-----|--|-----------|-----|-----|-----------|-----|-----|-----|-----|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | | | | | | | | | | | | | | | |
| 1049999999. Subtotal - Swaps - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | | | | | | | | XXX | | | | | | | | | | | | XXX | XXX | | | |
| 1109999999. Subtotal - Swaps - Hedging Effective Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | | | | | | | | | | | | | XXX | | | | | | | | | | XXX | XXX |
| USD/IRS/200701-250324/1.86%/L+1.4243% | General Business | NA | Interest Rate | Barclays Bank PLC (L G56SEF7VJP5170JK5573 | 02/01/2021 | 03/24/2025 | 1 | 115,000,000 | 1.5998 / 1.86 | | | (115,507) | (1,576,192) | | (1,576,192) | (1,576,192) | | | | | | | 1,147,143 | | | | | | | | | | | | | | |
| USD/IRS/210203-280203/0.803% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2028 | 1 | 10,000,000 | 0.1955 / 0.803 | | | | (399,824) | | (399,824) | (399,824) | | | | | | | 130,824 | | | | | | | | | | | | | | |
| USD/IRS/210203-510203/1.5875% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2051 | 1 | 5,000,000 | 0.1955 / 1.5875 | | | | (706,953) | | (706,953) | (706,953) | | | | | | | 136,579 | | | | | | | | | | | | | | |
| USD/IRS/210203-310203/1.106% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2031 | 1 | 10,000,000 | 0.1955 / 1.106 | | | | (604,212) | | (604,212) | (604,212) | | | | | | | 156,892 | | | | | | | | | | | | | | |
| USD/IRS/210203-260203/0.52051% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2026 | 1 | 5,000,000 | 0.52051 | | | | (132,293) | | (132,293) | (132,293) | | | | | | | 55,034 | | | | | | | | | | | | | | |
| USD/IRS/210203-510203/1.5967% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2051 | 1 | 30,000,000 | 0.1955 / 1.5967 | | | | (4,177,693) | | (4,177,693) | (4,177,693) | | | | | | | 819,472 | | | | | | | | | | | | | | |
| USD/IRS/210203-310203/1.106% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2031 | 1 | 150,000,000 | 0.1955 / 1.106 | | | | (9,063,174) | | (9,063,174) | (9,063,174) | | | | | | | 2,353,375 | | | | | | | | | | | | | | |
| USD/IRS/210203-260203/0.52051% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2026 | 1 | 65,000,000 | 0.52051 | | | | (1,503,750) | | (1,503,750) | (1,503,750) | | | | | | | 715,443 | | | | | | | | | | | | | | |
| USD/IRS/210203-510203/1.5875% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2051 | 1 | 20,000,000 | 0.1955 / 1.5875 | | | | (2,827,812) | | (2,827,812) | (2,827,812) | | | | | | | 546,315 | | | | | | | | | | | | | | |
| USD/IRS/210203-360203/1.38387% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/04/2036 | 1 | 70,000,000 | 1.38387 | | | | (6,129,189) | | (6,129,189) | (6,129,189) | | | | | | | 1,348,692 | | | | | | | | | | | | | | |
| USD/IRS/210203-310203/1.106% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2031 | 1 | 50,000,000 | 0.1955 / 1.106 | | | | (3,021,058) | | (3,021,058) | (3,021,058) | | | | | | | 784,458 | | | | | | | | | | | | | | |
| USD/IRS/210203-280203/0.803% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2028 | 1 | 10,000,000 | 0.1955 / 0.803 | | | | (399,824) | | (399,824) | (399,824) | | | | | | | 130,824 | | | | | | | | | | | | | | |
| USD/IRS/210203-410203/1.50842% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/04/2041 | 1 | 10,000,000 | 1.50842 | | | | (1,083,515) | | (1,083,515) | (1,083,515) | | | | | | | 222,760 | | | | | | | | | | | | | | |
| USD/IRS/210203-360203/1.38387% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/04/2036 | 1 | 40,000,000 | 1.38387 | | | | (3,502,394) | | (3,502,394) | (3,502,394) | | | | | | | 770,681 | | | | | | | | | | | | | | |
| USD/IRS/210203-260203/0.52051% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2026 | 1 | 10,000,000 | 0.52051 | | | | (231,346) | | (231,346) | (231,346) | | | | | | | 110,068 | | | | | | | | | | | | | | |
| USD/IRS/210203-510203/1.5875% | General Business | NA | Interest Rate | Exchange | 02/01/2021 | 02/03/2051 | 1 | 5,000,000 | 0.1955 / 1.5875 | | | | (706,953) | | (706,953) | (706,953) | | | | | | | 136,579 | | | | | | | | | | | | | | |
| 1119999999. Subtotal - Swaps - Hedging Other - Interest Rate | | | | | | | | | | | | | | | | | | | | | | (115,507) | (36,066,182) | XXX | (36,066,182) | (36,066,182) | | | | | | | 9,565,139 | XXX | XXX | | |
| SPENX USD CDS/250620/1% | General Business | NA | Interest Rate | JPMorgan Chase Bank, 7H6GLXDRUGQF57RNE97 | 04/06/2020 | 06/20/2025 | 1 | 60,000,000 | 1.0 / 0.0 | (30,000) | | (151,667) | (1,668,880) | | (1,668,880) | 129,313 | | 1,655 | | | | | 616,450 | | | | | | | | | | | | | | |
| 1129999999. Subtotal - Swaps - Hedging Other - Credit Default | | | | | | | | | | (30,000) | | (151,667) | (1,668,880) | XXX | (1,668,880) | 129,313 | | 1,655 | | | 616,450 | XXX | XXX | | | | | | | | | | | | | | |
| 1169999999. Subtotal - Swaps - Hedging Other | | | | | | | | | | (30,000) | | (267,174) | (37,735,062) | XXX | (37,735,062) | (35,936,869) | | 1,655 | | | 10,181,589 | XXX | XXX | | | | | | | | | | | | | | |
| 1229999999. Subtotal - Swaps - Replication | | | | | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | XXX | XXX | | | | | |
| 1289999999. Subtotal - Swaps - Income Generation | | | | | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | | XXX | XXX | | | | |
| 1349999999. Subtotal - Swaps - Other | | | | | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | | | XXX | XXX | | | |
| 1359999999. Total Swaps - Interest Rate | | | | | | | | | | | | (115,507) | (36,066,182) | XXX | (36,066,182) | (36,066,182) | | | | | | | | | | | | | | 9,565,139 | XXX | XXX | | | | | |
| 1369999999. Total Swaps - Credit Default | | | | | | | | | | (30,000) | | (151,667) | (1,668,880) | XXX | (1,668,880) | 129,313 | | 1,655 | | | 616,450 | XXX | XXX | | | | | | | | | | | | | | |
| 1379999999. Total Swaps - Foreign Exchange | | | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | | | XXX | XXX | | | | | |
| 1389999999. Total Swaps - Total Return | | | | | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | | | XXX | XXX | | | |
| 1399999999. Total Swaps - Other | | | | | | | | | | | | | | XXX | | | | | | | | | | | | | XXX | XXX | | | | | | | | | |
| 1409999999. Total Swaps | | | | | | | | | | (30,000) | | (267,174) | (37,735,062) | XXX | (37,735,062) | (35,936,869) | | 1,655 | | | 10,181,589 | XXX | XXX | | | | | | | | | | | | | | |
| T 2 02/15/50 Govt/F/210503 BARC EUR/USD 1.2164807000 | General Business | NA Annual Sch D part 1 | Interest Rate | Mizuho BARCLAYS BANK PLC G56SEF7VJP5170JK5573 | 11/04/2020 | 03/31/2021 | 1 | 90,000,000 | 1.2164807000 | | | | (14,237,927) | | (14,237,927) | | | | | | | | 135,308 | | | | | | | | | | | | | | |
| | FX Bonds | | Currency | | 12/08/2020 | 03/31/2021 | 1 | 11,630,320 | | | | (14,148,060) | | (13,669,115) | (13,669,115) | | | | | | | | 2,848,816 | | | | | | | | | | | | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART A - SECTION 1

Showing all Options, Caps, Floors, Collars, Swaps and Forwards Open as of Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | |
|--|---|------------------------------|------------------------|---|------------|--------------------------------|---------------------|-----------------|---|--|--|---------------------|-------------------------------|------|--------------|---|--|--|---|--------------------|------------------------------------|---|-----|
| Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Exchange, Counterparty or Central Clearinghouse | Trade Date | Date of Maturity or Expiration | Number of Contracts | Notional Amount | Strike Price, Rate or Index Received (Paid) | Cumulative Prior Year(s) Initial Cost of Un-discounted Premium (Received) Paid | Current Year Initial Cost of Un-discounted Premium (Received) Paid | Current Year Income | Book/ Adjusted Carrying Value | Code | Fair Value | Unrealized Valuation Increase/ (Decrease) | Total Foreign Exchange Change in B./A.C.V. | Current Year's (Amortization)/ Accretion | Adjustment to Carrying Value of Hedged Item | Potential Exposure | Credit Quality of Reference Entity | Hedge Effectiveness at Inception and at Quarter-end (b) | |
| BARC EUR/USD 1.2125350000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 01/20/2021 | 03/31/2021 | 1,530,377 | | | | 1,855,636 | | 1,798,652 | | 1,798,652 | | (56,984) | | | | | | |
| BARC EUR/USD 1.2377690000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 02/01/2021 | 12/29/2023 | 4,820,653 | | 1.2377690000 | | | | 454,389 | | 454,389 | | 454,389 | | | | 39,952 | | |
| BARC EUR/USD 1.2080290000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 02/01/2021 | 03/31/2021 | 20,657,886 | | 1.2080290000 | | 24,955,325 | | 24,279,213 | | 24,279,213 | | (676,112) | | | | 390 | | |
| BARC EUR/USD 1.2281710000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 12/17/2020 | 03/31/2021 | 1 | | 1.2281710000 | | (12,966,959) | | (12,408,750) | | (12,408,750) | | 124,024 | | | | 5,979 | | |
| SOCGEN EUR/USD 1.2252000000 | FX Bonds | Annual Sch D part 1 | Currency | BG | 02/01/2021 | 12/30/2022 | 169,194 | | 1.2252000000 | | | | 22,885 | | 22,885 | | 22,885 | | | | 1,119 | | |
| SOCGEN EUR/USD 1.2146000000 | FX Bonds | Annual Sch D part 1 | Currency | BG | 02/01/2021 | 12/31/2021 | 161,889 | | 1.2146000000 | | | | 23,719 | | 23,719 | | 23,719 | | | | 702 | | |
| SOCGEN EUR/USD 1.2208000000 | FX Bonds | Annual Sch D part 1 | Currency | BG | 02/01/2021 | 06/30/2022 | 2,929,660 | | 1.2208000000 | | | | 426,123 | | 426,123 | | 426,123 | | | | 16,372 | | |
| SOCGEN EUR/USD 1.2097500000 | FX Bonds | Annual Sch D part 1 | Currency | BG | 02/01/2021 | 06/30/2021 | 148,498 | | 1.2097500000 | | | | 22,750 | | 22,750 | | 22,750 | | | | 371 | | |
| SOCGEN EUR/USD 1.2315000000 | FX Bonds | Annual Sch D part 1 | Currency | BG | 02/01/2021 | 06/30/2023 | 173,695 | | 1.2315000000 | | | | 20,785 | | 20,785 | | 20,785 | | | | 1,302 | | |
| BARC EUR/USD 1.2139500000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 03/09/2021 | 06/30/2023 | 100,669 | | 1.2139500000 | | | | 4,777 | | 4,777 | | 4,777 | | | | 755 | | |
| BARC EUR/USD 1.2075500000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 03/09/2021 | 12/30/2022 | 97,342 | | 1.2075500000 | | | | 6,008 | | 6,008 | | 6,008 | | | | 644 | | |
| BARC EUR/USD 1.2224000000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 03/09/2021 | 12/29/2023 | 3,258,153 | | 1.2224000000 | | | | 103,177 | | 103,177 | | 103,177 | | | | 27,003 | | |
| BARC EUR/USD 1.1925500000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 03/09/2021 | 06/30/2021 | 54,502 | | 1.1925500000 | | | | 4,227 | | 4,227 | | 4,227 | | | | 136 | | |
| BARC EUR/USD 1.2022500000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 03/09/2021 | 06/30/2022 | 94,551 | | 1.2022500000 | | | | 6,342 | | 6,342 | | 6,342 | | | | 528 | | |
| BARC EUR/USD 1.1972500000 | FX Bonds | Annual Sch D part 1 | Currency | BARCLAYS BANK PLC | 03/09/2021 | 12/31/2021 | 92,063 | | 1.1972500000 | | | | 6,577 | | 6,577 | | 6,577 | | | | 399 | | |
| MIZUHO EUR/USD EUR | FX Bonds | Annual Sch D part 1 | Currency | BG | 03/30/2021 | 06/30/2022 | 10,687 | | 0.844131178 | | | | (234) | | (234) | | (234) | | | | 60 | | |
| MIZUHO EUR/USD EUR | FX Bonds | Annual Sch D part 1 | Currency | BG | 03/30/2021 | 12/31/2021 | 10,666 | | 0.848122469 | | | | (243) | | (243) | | (243) | | | | 46 | | |
| MIZUHO EUR/USD EUR | FX Bonds | Annual Sch D part 1 | Currency | BG | 03/30/2021 | 12/30/2022 | 10,705 | | 0.8399832 | | | | (238) | | (238) | | (238) | | | | 71 | | |
| MIZUHO EUR/USD EUR | FX Bonds | Annual Sch D part 1 | Currency | BG | 03/30/2021 | 06/30/2021 | 5,299 | | 0.85162554 | | | | (103) | | (103) | | (103) | | | | 13 | | |
| MIZUHO EUR/USD EUR | FX Bonds | Annual Sch D part 1 | Currency | BG | 03/30/2021 | 06/30/2023 | 10,784 | | 0.834829069 | | | | (324) | | (324) | | (324) | | | | 81 | | |
| MIZUHO EUR/USD EUR | FX Bonds | Annual Sch D part 1 | Currency | BG | 03/30/2021 | 12/29/2023 | 14,409 | | 0.828939952 | | | | (628) | | (628) | | (628) | | | | 119 | | |
| 1439999999. Subtotal - Forwards - Hedging Other | | | | | | | | | | | (304,058) | | (13,137,938) | XXX | (13,137,938) | | 3,339,733 | | | 231,350 | XXX | XXX | |
| 1479999999. Subtotal - Forwards | | | | | | | | | | | (304,058) | | (13,137,938) | XXX | (13,137,938) | | 3,339,733 | | | 231,350 | XXX | XXX | |
| 1509999999. Subtotal - SSAP No. 108 Adjustments | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1689999999. Subtotal - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1699999999. Subtotal - Hedging Effective Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1709999999. Subtotal - Hedging Other | | | | | | | | | | 178,899,950 | 81,142,568 | (267,174) | 88,849,610 | XXX | 360,259,415 | (25,641,752) | 3,339,733 | (46,062,515) | | | 10,412,939 | XXX | XXX |
| 1719999999. Subtotal - Replication | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1729999999. Subtotal - Income Generation | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1739999999. Subtotal - Other | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1749999999. Subtotal - Adjustments for SSAP No. 108 Derivatives | | | | | | | | | | | | | | XXX | | | | | | | XXX | XXX | |
| 1759999999 - Totals | | | | | | | | | | 178,899,950 | 81,142,568 | (267,174) | 88,849,610 | XXX | 360,259,415 | (25,641,752) | 3,339,733 | (46,062,515) | | | 10,412,939 | XXX | XXX |

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STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

| | | |
|-----|------|--|
| (a) | Code | Description of Hedged Risk(s) |
| | | |
| (b) | Code | Financial or Economic Impact of the Hedge at the End of the Reporting Period |
| | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART B - SECTION 1

Futures Contracts Open as of the Current Statement Date

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | Highly Effective Hedges | | | 18 | 19 | 20 | 21 | 22 | |
|--|---------------------|-----------------|------------------|---|------------------------------|------------------------|--------------------------------|---------------------|------------|-------------------|----------------------|--------------|-------------------------------|-----------------------------|---------------------------|--|--|---|--------------------|---|------------------------|-----|
| | | | | | | | | | | | | | | 15 | 16 | 17 | | | | | | |
| Ticker Symbol | Number of Contracts | Notional Amount | Description | Description of Item(s) Hedged, Used for Income Generation or Replicated | Schedule/ Exhibit Identifier | Type(s) of Risk(s) (a) | Date of Maturity or Expiration | Exchange | Trade Date | Transaction Price | Reporting Date Price | Fair Value | Book/ Adjusted Carrying Value | Cumulative Variation Margin | Deferred Variation Margin | Change in Variation Margin Gain (Loss) Used to Adjust Basis of Hedged Item | Cumulative Variation Margin for All Other Hedges | Change in Variation Margin Gain (Loss) Recognized in Current Year | Potential Exposure | Hedge Effectiveness at Inception and at Quarter-end (b) | Value of One (1) Point | |
| USM1 | 988 | 98,800,000 | US T BONDS JUN1 | General business | NA | Interest Rate | 06/21/2021 | The Board of Trade | 02/25/2021 | 158.3828 | 154.5938 | (3,743,594) | (3,743,594) | (3,743,594) | | | | | 3,655,600 | | 100,000 | |
| TUM1 | 204 | 40,800,000 | 2YR T-NOTES JUN1 | General business | NA | Interest Rate | 06/30/2021 | The Board of Trade | 02/25/2021 | 110.3511 | 110.3633 | 4,981 | 4,981 | 4,981 | | | | | 71,400 | | 200,000 | |
| UMM1 | 1,583 | 158,300,000 | ULTRA BOND JUN1 | General business | NA | Interest Rate | 06/21/2021 | The Board of Trade | 02/25/2021 | 186.1068 | 181.2188 | (7,737,775) | (7,737,775) | (7,737,775) | | | | | 11,397,600 | | 100,000 | |
| ESM1 | 133 | 26,247,422 | EMINI S&P JUN1 | General business | NA | Equity/Index | 06/18/2021 | Chicago Mercantile | 03/24/2021 | 3,947.1168 | 3,967.4000 | 135,788 | 135,788 | 135,788 | | | | | 1,463,000 | | 50 | |
| HIJ1 | 47 | 8,655,770 | HANG SENG APR1 | General business | NA | Equity/Index | 04/29/2021 | GUODU FUTURES (HONG | 03/30/2021 | 28,357.1194 | 28,316.0000 | (96,631) | (96,631) | (96,631) | | | | | 6,113,478 | | 50 | |
| 1539999999. Subtotal - Long Futures - Hedging Other | | | | | | | | | | | | (11,437,231) | (11,437,231) | (11,437,231) | | | | | | 22,701,078 | XXX | XXX |
| 1579999999. Subtotal - Long Futures | | | | | | | | | | | | (11,437,231) | (11,437,231) | (11,437,231) | | | | | | 22,701,078 | XXX | XXX |
| TYM1 | 629 | 62,900,000 | 10YR TNOTES JUN1 | General business | NA | Interest Rate | 06/21/2021 | The Board of Trade | 02/25/2021 | 133.0116 | 130.9375 | 1,304,609 | 1,304,609 | 1,304,609 | | | | | 2,327,300 | | 100,000 | |
| TUM1 | 121 | 24,200,000 | 2YR T-NOTES JUN1 | General business | NA | Interest Rate | 06/30/2021 | The Board of Trade | 02/25/2021 | 110.3511 | 110.3633 | (2,955) | (2,955) | (2,955) | | | | | 447,700 | | 200,000 | |
| FVM1 | 1,320 | 132,000,000 | 5YR T NOTES JUN1 | General business | NA | Interest Rate | 06/30/2021 | The Board of Trade | 02/25/2021 | 124.2034 | 123.3984 | 1,062,551 | 1,062,551 | 1,062,551 | | | | | 4,884,000 | | 100,000 | |
| UXYM1 | 1,168 | 116,800,000 | 10 YR UL TN JUN1 | General business | NA | Interest Rate | 06/21/2021 | The Board of Trade | 02/25/2021 | 147.2695 | 143.6875 | 4,183,805 | 4,183,805 | 4,183,805 | | | | | 4,321,600 | | 100,000 | |
| ESM1 | 819 | 162,074,493 | EMINI S&P JUN1 | General business | NA | Equity/Index | 06/18/2021 | Chicago Mercantile | 03/16/2021 | 3,957.8631 | 3,967.4000 | (390,537) | (390,537) | (390,537) | | | | | 3,030,300 | | 50 | |
| 1609999999. Subtotal - Short Futures - Hedging Other | | | | | | | | | | | | 6,157,473 | 6,157,473 | 6,157,473 | | | | | | 15,010,900 | XXX | XXX |
| 1649999999. Subtotal - Short Futures | | | | | | | | | | | | 6,157,473 | 6,157,473 | 6,157,473 | | | | | | 15,010,900 | XXX | XXX |
| 1679999999. Subtotal - SSAP No. 108 Adjustments | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1689999999. Subtotal - Hedging Effective Excluding Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1699999999. Subtotal - Hedging Effective Variable Annuity Guarantees Under SSAP No.108 | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1709999999. Subtotal - Hedging Other | | | | | | | | | | | | (5,279,758) | (5,279,758) | (5,279,758) | | | | | | 37,711,978 | XXX | XXX |
| 1719999999. Subtotal - Replication | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1729999999. Subtotal - Income Generation | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1739999999. Subtotal - Other | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1749999999. Subtotal - Adjustments for SSAP No. 108 Derivatives | | | | | | | | | | | | | | | | | | | | | XXX | XXX |
| 1759999999 - Totals | | | | | | | | | | | | (5,279,758) | (5,279,758) | (5,279,758) | | | | | | 37,711,978 | XXX | XXX |

E07

NONE

| Broker Name | Beginning Balance | Cumulative Cash Change | Ending Cash Balance |
|-------------------------|-------------------|------------------------|---------------------|
| Total Net Cash Deposits | | | |

| (a) Code | Description of Hedged Risk(s) |
|----------|-------------------------------|
| | |

| (b) Code | Financial or Economic Impact of the Hedge at the End of the Reporting Period |
|----------|--|
| | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART D - SECTION 1

Counterparty Exposure for Derivative Instruments Open as of Current Statement Date

| 1 Description of Exchange, Counterparty or Central Clearinghouse | 2 Master Agreement (Y or N) | 3 Credit Support Annex (Y or N) | Counterparty Offset | | Book/Adjusted Carrying Value | | | Fair Value | | | 12 Potential Exposure | 13 Off-Balance Sheet Exposure | |
|--|--------------------------------------|---|--|---|---|---|------------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|-----------------------------|-------------------------------------|-------------------|
| | | | 4 Fair Value of Acceptable Collateral | 5 Present Value of Financing Premium | 6 Contracts With Book/Adjusted Carrying Value >0 | 7 Contracts With Book/Adjusted Carrying Value <0 | 8 Exposure Net of Collateral | 9 Contracts With Fair Value >0 | 10 Contracts With Fair Value <0 | 11 Exposure Net of Collateral | | | |
| 0199999999 - Aggregate Sum of Exchange Traded Derivatives | XXX | XXX | XXX | | 6,691,735 | (11,954,874) | 6,691,735 | 6,691,735 | (11,954,874) | 6,691,735 | 37,711,978 | 37,711,978 | |
| Bank of America National Association-NY | Y | Y | 31,270,000 | | 15,053,423 | | | 31,523,711 | | 253,711 | | | |
| Barclays Bank PLC (London) | Y | Y | 57,730,000 | | 25,490,713 | (1,577,963) | | 59,160,333 | (1,577,963) | | 1,242,973 | | |
| BNP PARIBAS | Y | Y | 14,930,000 | | 5,802,615 | | | 15,114,746 | | 184,746 | | | |
| Citibank, National Association | Y | Y | 14,551,471 | | 1,632,739 | | | 14,376,300 | | | | | |
| Credit Suisse | Y | Y | 2,650,000 | | 720,709 | | | 2,346,282 | | | | | |
| Goldman Sachs International | Y | Y | 54,580,000 | | 25,550,748 | | | 55,149,194 | | 569,194 | | | |
| JPMorgan Chase Bank, National Asc | Y | Y | | | | (1,668,880) | | | (1,668,880) | | 616,450 | | |
| Mizuho | Y | Y | | | 71,331 | (14,237,927) | | 71,331 | (14,237,927) | | 135,308 | | |
| Morgan Stanley | Y | Y | 59,950,000 | | 24,332,407 | | | 60,086,582 | | 136,582 | | | |
| Royal Bank of Canada | Y | Y | 6,200,000 | | 1,314,244 | | | 6,217,035 | | 17,035 | | | |
| Scotia Bank | Y | Y | 3,971,000 | | 660,299 | | | 4,123,220 | | 152,220 | | | |
| Societe Generale | Y | Y | 8,280,000 | | 2,505,267 | | | 8,938,146 | | 658,146 | | | |
| SunTrust Bank | Y | Y | 26,430,000 | | 4,307,472 | | | 26,430,960 | | 960 | | | |
| UBS | Y | Y | 1,700,000 | | 1,099,918 | | | 1,714,336 | | 14,336 | | | |
| Wells Fargo Bank, National Association | Y | Y | 126,160,000 | | 32,265,862 | | | 126,965,377 | | 805,377 | | | |
| 0299999999. Total NAIC 1 Designation | | | 408,402,471 | | 140,807,749 | (17,484,770) | | 412,217,553 | (17,484,770) | 2,792,307 | 1,994,731 | | |
| 0899999999. Aggregate Sum of Central Clearinghouses (Excluding Exchange Traded) | | | | | | (34,489,987) | | | (34,489,987) | | 8,418,208 | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 0999999999 - Gross Totals | | | 408,402,471 | | 147,499,484 | (63,929,631) | | 6,691,735 | 418,909,288 | (63,929,631) | 9,484,042 | 48,124,917 | 37,711,978 |
| 1. Offset per SSAP No. 64 | | | | | | 6,676,885 | | | | (6,676,885) | | | |
| 2. Net after right of offset per SSAP No. 64 | | | | | | 140,822,599 | | | | (57,252,746) | | | |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART D - SECTION 2

Collateral for Derivative Instruments Open as of Current Statement Date

Collateral Pledged by Reporting Entity

| 1 Exchange, Counterparty or Central Clearinghouse | 2 Type of Asset Pledged | 3 CUSIP Identification | 4 Description | 5 Fair Value | 6 Par Value | 7 Book/Adjusted Carrying Value | 8 Maturity Date | 9 Type of Margin (I, V or IV) |
|---|----------------------------|------------------------------|------------------|-----------------|----------------|---|-----------------------|--|
| JP Morgan Chase Bank, National Asc | Cash | 7H6GLYDRUGGFU579E97 | | 1,790,000 | | | | IV |
| Mizuho | Cash | 549300HS3NITRS6D88H32 | | 13,740,000 | | | | IV |
| 0199999999 - Total | | | | 15,530,000 | | | XXX | XXX |

Collateral Pledged to Reporting Entity

| 1 Exchange, Counterparty or Central Clearinghouse | 2 Type of Asset Pledged | 3 CUSIP Identification | 4 Description | 5 Fair Value | 6 Par Value | 7 Book/Adjusted Carrying Value | 8 Maturity Date | 9 Type of Margin (I, V or IV) |
|---|----------------------------|------------------------------|------------------|-----------------|----------------|---|-----------------------|--|
| Bank of America, National Association-NY | Cash | B4TYDEB6GKMZ0031MB27 | | 31,270,000 | | XXX | | IV |
| Barclays Bank PLC (London) | Cash | G56SEF7VJP5170UK5573 | | 57,730,000 | | XXX | | IV |
| BNP PARIBAS | Cash | 213800RK6FY7V2DCW37 | | 14,930,000 | | XXX | | IV |
| Citibank, National Association | Cash | E570DZVZ7FF32TWEFA76 | | 14,551,471 | | XXX | | IV |
| Credit Suisse | Cash | E58DKGMJYYJLN8C3868 | | 2,650,000 | | XXX | | IV |
| Goldman Sachs International | Cash | 784F5XWPLTWKTBV3E584 | | 54,580,000 | | XXX | | IV |
| Morgan Stanley | Cash | 87GQIVDQLFKA7QJXC56 | | 59,950,000 | | XXX | | IV |
| Royal Bank of Canada | Cash | ES71P3U3RH1GC71XBU11 | | 6,200,000 | | XXX | | IV |
| Scotia Bank | Cash | L319ZG2KFGXZ61BMVYR72 | | 3,971,000 | | XXX | | IV |
| Societe Generale | Cash | 01KLU6X1B10WK7X42C15 | | 8,280,000 | | XXX | | IV |
| SunTrust Bank | Cash | 1YDQJBGJWY9T8XKCSX06 | | 26,430,000 | | XXX | | IV |
| UBS | Cash | 549300W01FUSNYH0FL22 | | 1,700,000 | | XXX | | IV |
| Wells Fargo Bank, National Association | Cash | KB1H1DSPRFMYMCLFXT09 | | 126,160,000 | | XXX | | IV |
| 0299999999 - Total | | | | 408,402,471 | | XXX | XXX | XXX |

STATEMENT AS OF MARCH 31, 2021 OF THE Accordia Life and Annuity Company

SCHEDULE DB - PART E

Derivatives Hedging Variable Annuity Guarantees as of Current Statement Date

This schedule is specific for the derivatives and the hedging programs captured in SSAP No. 108

| CDHS | | Hedged Item | | | | | | | | Hedging Instruments | | | | | | | | | |
|------------|-------------|---|--|---|---|---|--|--|---|------------------------|--|--|---|--|---|---|--|------------------------------------|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | |
| Identifier | Description | Prior Fair Value in Full Contract Cash Flows Attributed to Interest Rates | Ending Fair Value in Full Contract Cash Flows Attributed to Interest Rates | Fair Value Gain (Loss) in Full Contract Cash Flows Attributed to Interest Rates (4-3) | Fair Value Gain (Loss) in Hedged Item Attributed to Hedged Risk | Current Year Increase (Decrease) in VM-21 Liability | Current Year Increase (Decrease) in VM-21 Liability Attributed to Interest Rates | Change in the Hedged Item Attributed to Hedged Risk Percentage (6/5) | Current Year Increase (Decrease) in VM-21 Liability Attributed to Hedged Risk (8*9) | Prior Deferred Balance | Current Year Fair Value Fluctuation of the Hedge Instruments | Current Year Natural Offset to VM-21 Liability | Hedging Instruments' Current Fair Value Fluctuation Not Attributed to Hedged Risk | Hedge Gain (Loss) in Current Year Deferred Adjustment [12-(13+14)] | Current Year Prescribed Deferred Amortization | Current Year Additional Deferred Amortization | Current Year Total Deferred Amortization (16+17) | Ending Deferred Balance (11+15+18) | |
| | | | | | | | | | | | | | | | | | | | |
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| Total | | | | | | | | | | | | | | | | | | | |

Schedule DL - Part 1 - Reinvested Collateral Assets Owned

N O N E

Schedule DL - Part 2 - Reinvested Collateral Assets Owned

N O N E

SCHEDULE E - PART 1 - CASH

Month End Depository Balances

| 1 Depository | 2 Code | 3 Rate of Interest | 4 Amount of Interest Received During Current Quarter | 5 Amount of Interest Accrued at Current Statement Date | Book Balance at End of Each Month During Current Quarter | | | 9 * |
|--|-----------|-----------------------|---|---|--|-------------------|------------------|--------|
| | | | | | 6 First Month | 7 Second Month | 8 Third Month | |
| US Bank Minneapolis, MN | | | | | 1,815,810 | (119,969) | (1,566,525) | .XXX. |
| JP Morgan New York, NY | | | | | 5,299,764 | 22,131,405 | 82,658,284 | .XXX. |
| Wells Fargo San Francisco, CA | | | | | (17,235,431) | (29,153,111) | (48,222,789) | .XXX. |
| Citibank New York, NY | | | | | 10,437,759 | 11,148,255 | 7,970,970 | .XXX. |
| 0199998. Deposits in ... depositories that do not exceed the allowable limit in any one depository (See instructions) - Open Depositories | XXX | XXX | | | | | | XXX |
| 0199999. Totals - Open Depositories | XXX | XXX | | | 317,901 | 4,006,581 | 40,839,941 | XXX |
| 0299998. Deposits in ... depositories that do not exceed the allowable limit in any one depository (See instructions) - Suspended Depositories | XXX | XXX | | | | | | XXX |
| 0299999. Totals - Suspended Depositories | XXX | XXX | | | | | | XXX |
| 0399999. Total Cash on Deposit | XXX | XXX | | | 317,901 | 4,006,581 | 40,839,941 | XXX |
| 0499999. Cash in Company's Office | XXX | XXX | XXX | XXX | | | | XXX |
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| 0599999. Total - Cash | XXX | XXX | | | 317,901 | 4,006,581 | 40,839,941 | XXX |

