OneAmerica Financial Partners, Inc.
Consolidated Balance Sheets (UNAUDITED GAAP BASIS)

	December 31, 2025	December 31, 2024
Assets		
Investments:		
Fixed maturity securities - available for sale, at fair value net of allowance of $24.7 at December 31, 2025; $13.3 at December 31, 2024	**$ 18,690.3**	$ 18,876.4
Equity securities	**33.7**	31.7
Mortgage loans, net of allowance of $3.6 at December 31, 2025; $6.0 at December 31, 2024	**3,243.0**	3,230.3
Real estate, net	**53.3**	55.3
Policy loans	**934.8**	806.3
Other invested assets	**1,533.0**	1,391.7
Securities pledged under securities lending agreements	**736.2**	691.6
Securities lending collateral	**765.3**	720.2
Short-term investments	**4.1**	21.5
Assets held for sale	**-**	770.1
Cash and cash equivalents	**699.7**	722.4
Cash and cash equivalents - restricted	**20.8**	21.3
Total investments	**26,714.2**	27,338.8
Accrued investment income	**230.3**	233.8
Reinsurance receivables, net of allowance of $2.0 at December 31, 2025; $2.4 at December 31, 2024*	**9,502.3**	6,917.6
Deferred acquisition costs*	**1,463.5**	1,387.6
Intangible assets and goodwill	**-**	4.3
Property and equipment, net	**163.3**	189.2
Other assets*	**632.4**	586.7
Assets held in separate accounts	**19,472.5**	21,544.0
Total assets	**$ 58,178.5**	$ 58,202.0
Liabilities and shareholder's equity		
Liabilities		
Policy reserves*	**$ 30,410.2**	$ 29,719.7
Funding agreements	**2,127.3**	2,185.7
Other policyholder funds	**199.6**	204.3
Pending policyholder claims*	**158.5**	168.6
Surplus notes and notes payable	**667.6**	667.2
Payable for securities lending	**764.8**	719.2
Funds withheld liability	**907.5**	-
Other liabilities and accrued expenses*	**671.8**	714.4
Liabilities related to separate accounts	**19,472.5**	21,544.0
Total liabilities	**55,379.8**	55,923.1
Shareholder's equity		
Common stock, no par value - authorized 1,000 shares; issued and outstanding 100 shares	**-**	-
Retained earnings*	**2,899.6**	2,714.6
Accumulated other comprehensive income (loss), net of tax*	**(100.9)**	(435.7)
Total shareholder's equity	**2,798.7**	2,278.9
Total liabilities and shareholder's equity	**$ 58,178.5**	$ 58,202.0

* Prior period amounts adjusted for the implementation of ASU 2018-12: Targeted Improvements to the Accounting for Long-Duration Contracts

OneAmerica Financial Partners, Inc.
Consolidated Statements of Comprehensive Income (Loss) (UNAUDITED GAAP BASIS)

(in millions)	Year ended December 31, 2025	2024
Revenues		
Insurance premiums and other considerations	**$ 1,784.6**	$ 1,941.3
Policy and contract charges*	**253.9**	258.7
Net investment income	**1,246.8**	1,343.9
Net realized investment gains (losses)	**(54.7)**	(217.0)
Other income	**227.2**	173.3
Total revenues	**3,457.8**	3,500.2
Benefits and expenses		
Policy benefits*	**1,932.0**	2,050.9
Liability remeasurement (gain) loss*	**(54.1)**	1.5
Effect of changes in the fair value of market risk benefits*	**(0.1)**	(0.2)
Interest expense on annuities and financial products	**514.5**	516.7
General operating expenses*	**566.9**	694.5
Commissions*	**107.1**	116.3
Amortization of DAC and other intangibles*	**118.4**	97.5
Dividends to policyholders	**43.4**	38.3
Interest expense on surplus notes and notes payable	**37.2**	37.2
Loss on sale of business	**2.7**	61.1
Total benefits and expenses	**3,268.0**	3,613.8
Income before income tax expense	**189.8**	(113.6)
Income tax expense*	**4.8**	(46.4)
Net income	**$ 185.0**	$ (67.2)
Other comprehensive income (loss)		
Unrealized appreciation (depreciation) of securities, net of tax*	**391.1**	(416.8)
Benefit plans, net of tax	**10.4**	35.4
Policy reserves discount rate remeasurement gain (loss), net of tax*	**(66.7)**	363.5
Market risk benefit non-performance risk gain (loss), net of tax*	**-**	-
Other comprehensive income (loss)	**334.8**	**(17.9)**
Comprehensive income (loss)	**$ 519.8**	$ (85.1)

* Prior period amounts adjusted for the implementation of ASU 2018-12: Targeted Improvements to the Accounting for Long-Duration Contracts