EEA Life Settlements Fund

Fact Sheet & Portfolio Update
30 June 2026

Important Information

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All data as at 30 June 2026 unless otherwise stated.

Fund Commentary

The calculation of Net Asset Value, redemptions and all dealings in shares have been suspended since 1 April 2026. No valuation or performance data is therefore reported and the information below is more limited than usual. The Board's notices and the Shareholder Q&A are on the Fund's website.

At the reporting date of 30 June 2026, the Fund held 17 life insurance policies with a total net death benefit of USD 62.4 million. The average policy size (net death benefit) was approximately USD 3.67 million. The portfolio covered 10 illnesses, 11 lives and 11 insurance companies. Based upon weighted net death benefit, 97% of the portfolio was represented by insureds who were aged 80 or over, with an overall weighted average age of 94.0 years.

Despite the age distribution, none of the policies have an expiry date set before 2027. On a discretionary basis, a decision can still be made for a policy to lapse if keeping it active is expected to negatively impact the future performance of the Fund.

At the start of 2026, the Fund's independent valuation agent, Longevity Trading & Analytics, projected portfolio maturities for the year of USD 10.2 million (with a range of between USD 0 and USD 36.3 million). In the first half of 2026, there were two reported maturities with a total net death benefit of USD 4.35 million.

Fund Statistics

- Cash attributable to both Cells, of which:
    - Unsettled cash from policy maturities: USD 4,350,000
    - Allocation to cover future premium payments: USD 13,385,505
- Maturity history: 694 policies, USD 1,338,897,478 Net Death Benefit
- Active Policies:
    - Number of policies: 17
    - Issuing Life Companies: 11
    - Average policy size: USD 3,671,814
    - Weighted average age: 94.0 years
    - Weighted average remaining LE (based on most recently obtained LE estimates): 40 months
    - Total Net Death Benefit: USD 62,420,831

Source: ViaSource Funding Group, LLC and Apex Fund and Corporate Services (Guernsey) Limited

Policy Split by State of Issue

State	Number of policies		Net Death Benefit (USD)	
AL	2	11.76%	292,230	0.47%
CA	4	23.53%	15,400,000	24.67%
FL	1	5.88%	5,000,000	8.01%
MN	1	5.88%	295,639	0.47%
NJ	4	23.53%	26,000,000	41.65%
SC	1	5.88%	200,000	0.32%
SD	2	11.76%	14,000,000	22.43%
TN	1	5.88%	732,962	1.17%
TX	1	5.88%	500,000	0.80%
Total	**17**	**100%**	**62,420,831**	**100%**

Source: ViaSource Funding Group, LLC

Policy Split by Net Death Benefit

NDB Range	Number of policies		Net Death Benefit (USD)	
< USD 0.5M	5	29.41%	1,187,869	1.90%
USD 0.5M - USD 0.99M	2	11.76%	1,232,962	1.98%
USD 1.0M - USD 2.49M	0			
USD 2.5M - USD 4.99M	1	5.88%	4,000,000	6.41%
USD 5.0M - USD 7.49M	7	41.18%	36,000,000	57.67%
>= USD 7.5M	2	11.76%	20,000,000	32.04%
Total	**17**	**100%**	**62,420,831**	**100%**

Source: ViaSource Funding Group, LLC

Policy Split by Age

Age Range	Number of Policies		Policy Net Death Benefit (USD)	
50 - 59	1	5.88%	200,000	0.32%
60 - 69	5	29.41%	1,720,831	2.76%
70 - 79	0			
80 - 89	5	29.41%	20,500,000	32.84%
90 - 99	5	29.41%	30,000,000	48.06%
100+	1	5.88%	10,000,000	16.02%
Total	**17**	**100%**	**62,420,831**	**100%**

Source: ViaSource Funding Group, LLC

Policy Split by Policy Type

Policy Type	Number of Policies		Policy Net Death Benefit (USD)	
Flexible Premium	5	29.41%	17,232,962	27.61%
Universal Life	11	64.71%	44,987,869	72.07%
Whole Life	1	5.88%	200,000	0.32%
Total	**17**	**100%**	**62,420,831**	**100%**

Source: ViaSource Funding Group, LLC

Policy Split by Insurance Company

Insurance Company	Number of Policies		Policy Net Death Benefit (USD)	
American General Life	2	11.76%	5,500,000	8.81%
AXA	2	11.76%	10,000,000	16.02%
Federated Life	1	5.88%	732,962	1.17%
Lincoln Benefit	3	17.65%	15,295,639	24.50%
Lincoln National	1	5.88%	10,000,000	16.02%
MetLife	2	11.76%	500,000	0.80%
Pacific Life	1	5.88%	6,000,000	9.61%
Prudential	1	5.88%	5,000,000	8.01%
State Farm Life	1	5.88%	192,230	0.31%
Transamerica	2	11.76%	9,000,000	14.42%
US Financial Life	1	5.88%	200,000	0.32%
Total	**17**	**100%**	**62,420,831**	**100%**

Source: ViaSource Funding Group, LLC

Projected Net Death Benefits (NDB) from 1 January 2026

Year	Maturity projections (USD)	
2026	10,199,839	16%
2027	8,499,989	13%
2028	7,843,819	12%
2029	7,950,493	12%
2030	7,504,298	12%
2031+	21,906,193	34%
	63,904,631	**100%**

Source: Longevity Trading & Analytics. The amounts take into consideration Net Death Benefit paid during the relevant year. The total of USD 63.9 million also takes into account the estimate of potential future policy expiries.

The projections were prepared as from 1 January 2026 and include the USD 4.35 million of maturities reported in the first half of the year.

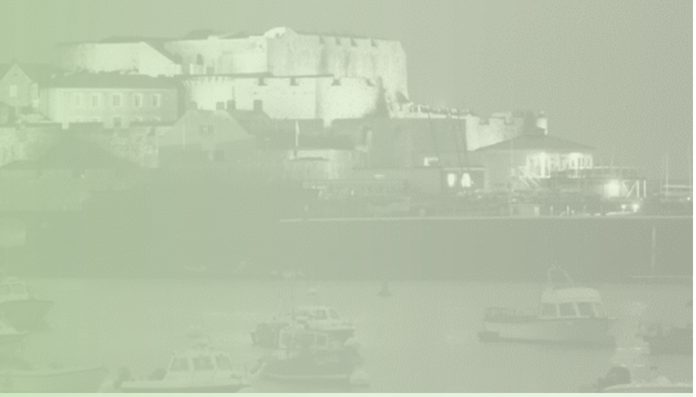
12 months premiums to 30 June 2026 was USD 8,683,886.

Aggregate Net Death Benefit Split by Illness

Illness	Policy Net Death Benefit
Brain Cancer	1.17%
Breast Cancer	0.96%
COPD	33.64%
Coronary Atherosclerosis	32.04%
Dementia	8.01%
Liver Cancer	0.47%
Mantle Cell Lymphoma	6.41%
Multiple Myeloma	0.80%
Obstructive Pulmonary Disease	16.02%
Rectal Cancer	0.47%

Source: ViaSource Funding Group, LLC

Contact Details



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