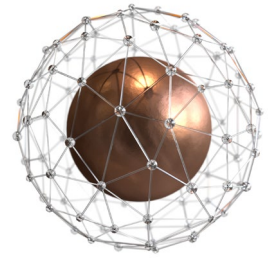


Actuarial & Insurance Solutions

Liquidations & Restructuring in Cayman



The Liquidation & Restructuring Landscape in Cayman

Cayman is rapidly emerging as a premier hub for reinsurance companies, with growing confidence in the jurisdiction evidenced by the increasing number of traditional insurance and private equity groups establishing reinsurance platforms here. The relatively recent release of the Cayman Islands Monetary Authority's (CIMA) regulatory policy on licensing requirements for Class D reinsurers reinforces expectations that this segment will continue its strong growth trajectory in the years ahead.

However, (re)insurers are also contending with rising global challenges, including tighter regulations and, in some cases, structural or financial obstacles that could hinder their ability to fulfill commitments to policyholders.

Deloitte is here to help clients navigate these complexities and develop practical, commercially-focused solutions. Our approach is rooted in efficiency, cost-effectiveness, and impact. We provide comprehensive support through judicial insolvency proceedings, restructuring initiatives, and structured sales, working to optimize recoveries and maximize distributions to policyholders, creditors, and other key stakeholders.

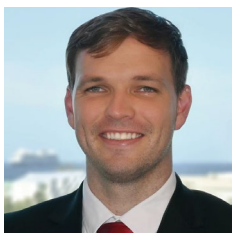
How We Can Help You

Restructuring and M&A

We provide advice and support on maximizing recoveries, improving financial performance, and resolving structural or solvency issues. As the actuarial team, we help with independent valuations of policyholder liabilities and illiquid assets to produce an accurate view of the balance sheet and overall profitability of a reinsurance company. We focus on optimizing the transaction value from the sale of an (re)insurer's going concern business to prospective acquirers and vendors and we help our clients to make informed decisions. Upon winding up of a company, we ensure that the return to creditors and policyholders is maximized.

Valuation and Capital Management Services

We assist clients with accurate and up-to-date valuations of actuarial liabilities, perform overall risk assessment of entities and recommend crisis management and recovery solutions where relevant. We assist with business reviews and solvency and capital management of underperforming and financially distressed companies and their stakeholders. We support our clients with actuarial valuations, analyses, and conclusions according to actuarial and regulatory guidance for transaction, financing, litigation, strategic management, and compliance purposes.



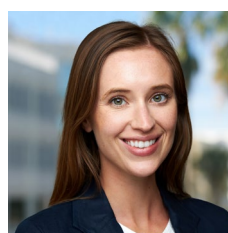
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