

Statement and projection of expenses & income of the bankruptcy estate for 2023

Expenses	2014-2022 total carry-over	January	February	March	April	May	June	July	August	September	October	November	December	Total 2023	2023 total with 2014-2022 carry-forward
⁸ Salaries and personal expenses	9,847,236	0	0	0	0	0	0	0	0	0	0	0	0	0	9,847,236
Information - Communication - Technology	7,093,690	0	1,800	0	0	0	2,401	0	185	0	0	0	283,340	287,726	7,381,416
¹ Carrard Consulting SA fees	16,119,363	58,695	54,211	91,005	45,866	58,064	105,911	30,400	52,085	28,386	41,437	51,745	65,908	683,713	16,803,076
¹ Kellerhals Carrard fees	1,678,812	6,923	3,088	1,555	252	433	4,218	1,643	8,498	1,303	1,406	1,849	1,586	32,753	1,711,566
Supervisory Commission fees	618,082	13,319	0	22,873	0	24,949	0	0	0	18,697	0	0	0	79,838	697,920
⁴ Other external lawyers/ agents	3,055,968	23,452	32,857	8,879	32,044	57,836	19,511	45,047	21,578	24,830	21,069	38,685	9,657	335,444	3,391,412
⁵ Premises/ Facilities fees	2,017,058	0	0	0	0	0	0	0	0	0	0	0	0	0	2,017,058
¹⁰ General expenses	704,737	12,176	-9,380	3,004	1,565	-10,059	6,737	12,650	5,097	0	1,710	0	0	23,499	728,237
Settlement Agreement II with ESBD	750,000	0	0	0	0	0	0	0	0	0	0	0	0	0	750,000
Settlement Agreement with L.K.	392,323	0	0	0	0	0	0	0	0	0	0	0	0	0	392,323
Settlement agreement with D.	1,490,256	0	0	0	0	0	0	0	0	0	0	0	0	0	1,490,256
Settlement agreements with creditors	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	14,000
TOTAL COSTS	43,781,526	114,565	82,576	127,316	79,727	131,222	138,778	89,740	87,443	73,216	65,622	92,279	360,490	1,442,974	45,224,500

Income	2014-2022 total carry-over	January	February	March	April	May	June	July	August	September	October	November	December	Total 2023	2023 total with 2014-2022 carry-forward
⁹ Net commissions on sales/ transfers of securities/ interest	-2,796,245	60,568	-1,226	-11,466	25,006	31,939	35,205	37,663	37,686	32,635	38,370	59,852	41,665	387,897	-2,408,348
CBH services fees	404,500	0	0	0	0	0	0	0	0	0	0	0	0	0	404,500
ESBD service fees	400,000	0	0	0	0	0	0	0	0	0	0	0	0	0	400,000
BPES Lisbon service fees	538,060	0	0	0	0	0	0	0	0	0	0	0	0	0	538,060
² Miscellaneous/ extraordinary income	1,080,299	31,267	0	0	157	4,838	8,067	25	0	0	0	0	54	44,408	1,124,706
Documentation for production in Luxembourg	25,256	0	0	0	0	0	0	0	0	0	0	0	0	0	25,256
⁷ Request for assignment of rights	127,569	0	0	0	0	0	0	0	0	0	0	0	0	0	127,569
⁶ Re-invoicing of archiving costs	125,282	0	0	0	0	0	0	0	0	0	0	0	0	0	125,282
TOTAL INCOME	-95,280	91,835	-1,226	-11,466	25,164	36,777	43,272	37,688	37,686	32,635	38,370	59,852	41,718	432,305	337,026
NET COSTS OF THE ESTATE	43,876,805	22,730	83,803	138,782	54,563	94,445	95,506	52,052	49,756	40,581	27,252	32,427	318,772	1,010,669	44,887,474

¹ In 2014/ 2015, the fee statements displayed were inclusive of tax. For subsequent years, the amounts will be displayed excluding tax. Include hours spent on the final account but not re-invoicing of salaries for accounting and back office activities: see note 4) below.

² February 2016/ May 2021: Amount reimbursed by Schellenberg for the mandate assigned to them in 2014/ October 2019: Amount of Custody fees collected from account P. for the period (01.01.2018 - 30.09.2019) CHF 48,875.10

March 2016: Surplus received from La Mobilière (LAA + APG) for 2012-2014 and 2015.

³ March 2017: Recovery of input tax.

⁴ Includes re-invoicing (at actual costs) of salaries for accounting and back office activities.

⁵ July 2017: Guarantee payment to Intercity for the premises of the Zurich branch.

⁶ September 2017: Amount collected on 6 September 2017 from the Office of the Attorney General of the Confederation - re-invoicing of archiving costs for the data of the group entities located on the BPES servers.

⁷ January 2018: Repayments of fees to creditors for whom the assignment was rejected. / May 2019: Fees for interruption of the limitation period against the bodies/ insurers (Circular 11).

⁸ February 2018: Reimbursement of contributions by Trianon. / May 2019: AVS 2014 + 2015 supplementary breakdown (employer share)

⁹ June 2018: This line also includes custody fees paid to custodians and negative interest (which are deducted from proceeds related to the sale and transfer of securities), and creditor interest/ May 2021: Amount of Custody fees collected from account C. for the period (19.09.2014 to 22.04.2021) CHF 195,470.--. / November 2023: Custody fees invoiced to the Portuguese branch collected on 30.05.2016 and recorded in November 2023 in the amount of CHF 24,666.76.

¹⁰ May 2019: Includes, in particular, the advance of costs for the Rio Forte ancillary bankruptcy proceedings in the amount of CHF 244,260.--.