

## Statement and projection of expenses & income from the bankruptcy estate for 2021

Expenses	Cumulative deferral 2014-2020	January	February	March	April	May	June	July	August	September	October	November	December	2021 Cumulative	2021 cumulative with 2014-2020 deferral
<sup>8)</sup> Salaries and staff expenses	9'847'236	0	0	0	0	0	0	0	0	0	0	0	0	0	9'847'236
Information - Communications - Technologies	6'670'527	5'492	0	10'624	5'492	0	0	7'794	0	0	180	0	188'980	218'561	6'889'088
<sup>1)</sup> Carrard Consulting SA fees	14'544'856	81'340	70'425	84'062	73'945	72'726	94'148	79'732	63'210	53'659	51'961	61'413	57'515	844'137	15'388'993
<sup>1)</sup> Kellerhals Carrard fees	1'557'582	6'955	2'070	5'689	12'785	9'657	7'365	10'418	3'188	675	3'702	10'164	1'202	73'868	1'631'450
Supervisory Committee fees	553'737	-640	0	0	0	6'884	11'221	0	2'596	11'054	0	0	0	31'115	584'852
<sup>40)</sup> Other lawyers / external agents	2'432'309	40'479	22'311	10'020	60'921	24'546	9'546	36'569	10'041	46'478	18'993	20'400	10'665	310'970	2'743'279
<sup>5)</sup> Premises / installation costs	2'017'058	0	0	0	0	0	0	0	0	0	0	0	0	0	2'017'058
<sup>10)</sup> General expenses	613'703	360	5'238	3'557	192	4'006	0	11'855	0	3'715	0	11'500	24'787	65'210	678'913
Settlement Agreement II with ESBDB	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
<b>TOTAL COSTS</b>	<b>40'883'587</b>	<b>133'985</b>	<b>100'045</b>	<b>113'952</b>	<b>153'334</b>	<b>117'819</b>	<b>122'280</b>	<b>146'369</b>	<b>79'035</b>	<b>115'581</b>	<b>74'836</b>	<b>103'477</b>	<b>283'148</b>	<b>1'543'861</b>	<b>42'427'448</b>

Income	Cumulative deferral 2014-2020	January	February	March	April	May	June	July	August	September	October	November	December	2021 Cumulative	2021 cumulative with 2014-2020 deferral
<sup>9)</sup> Net commissions on sales / transfer of securities	-2'610'712	28'107	-27'964	-44'407	-47'125	162'538	-5'030	-42'811	-33'804	-32'745	-14'550	-34'496	5'184	-87'103	-2'697'815
CBH service 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
<sup>2)</sup> Other / extraordinary income	818'295	0	0	621	366	194'019	7'608	100	3'079	950	0	11'851	18'552	237'147	1'055'442
Documentation for generation Luxembourg	25'256	0	0	0	0	0	0	0	0	0	0	0	0	0	25'256
<sup>7)</sup> Rights transfer request	85'152	0	0	0	0	8'750	3'000	1'000	2'000	26'667	1'000	0	0	42'417	127'569
<sup>6)</sup> Rebilling of filing costs	125'282	0	0	0	0	0	0	0	0	0	0	0	0	0	125'282
<b>TOTAL INCOME</b>	<b>-214'167</b>	<b>28'107</b>	<b>-27'964</b>	<b>-43'786</b>	<b>-46'759</b>	<b>365'307</b>	<b>5'578</b>	<b>-41'711</b>	<b>-28'724</b>	<b>-5'129</b>	<b>-13'550</b>	<b>-22'645</b>	<b>23'736</b>	<b>192'461</b>	<b>-21'707</b>
<b>NET COSTS OF THE ESTATE</b>	<b>41'097'754</b>	<b>105'878</b>	<b>128'009</b>	<b>157'738</b>	<b>200'093</b>	<b>-247'487</b>	<b>116'702</b>	<b>188'079</b>	<b>107'759</b>	<b>120'710</b>	<b>88'386</b>	<b>126'122</b>	<b>259'413</b>	<b>1'351'401</b>	<b>42'449'155</b>

<sup>1)</sup> In 2014/2015, the fee notes posted included tax. For the following years, the amounts displayed will be net of tax. Do not include salary rebilling for accounting and back office activities: see note 4) below.

<sup>2)</sup> February 2016 / May 2021: Amount repaid by Schellenberg for the mandate granted to them in 2014 / October 2019: Amount of custody fees collected from the P. Account for the period (01.01.2018 - 30.09.2019) CHF 48'875.10

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

<sup>3)</sup> March 2017: Recovery of prior tax.

<sup>4)</sup> Includes rebilling (at actual costs) of salaries for accounting and back office activities.

<sup>5)</sup> July 2017: Payment of the guarantee to Intercity for the premises of the Zurich branch.

<sup>6)</sup> September 2017: Amount collected on 6 September 2017 from the Ministry of Public Affairs of the Confederation - rebilling of filing costs for data of Group entities located in BPES servers.

<sup>7)</sup> January 2018: Emoluments to creditors for which the transfer was rejected. / May 2019: Emoluments for interruption of limitation against bodies / insurances companies (Circular 11).

<sup>8)</sup> February 2018: Reimbursement of contribution by Trianon. / May 2019: ADDITIONAL BREAKDOWN avs 2014 + 2015 (employer share)

<sup>9)</sup> June 2018: This line also includes custody fees paid to depositaries and negative interest, which are deducted from proceeds related to the sale and transfer of securities. / May 2021: Amount of the custody fees collected from the C. Account for the period (19.09.2014 au 22.04.2021) CHF 195'470.--.

<sup>10)</sup> May 2019: Includes the advance of fees for the Rio Forte mini-bankruptcy proceedings in the amount of CHF 244'260.--.