

Development of Property, Plant and Equipment & Intangible Assets

in KCHF

	Property, plant and equipment		Intangible assets	
	2023	2022	2023	2022
Acquisition costs				
Value as at 1 January	2 446	2 959	10 570	7 216
Additions	269	291	6 624	3 354
Disposals	- 143	- 804	-	-
Other changes, transfers	-	-	-	-
Value as at 31 December	2 572	2 446	17 194	10 570
Cumulative depreciation				
Value as at 1 January	2 020	2 440	2 826	2 826
Additions	289	377	2 256	-
Disposals	- 143	- 797	-	-
Impairment	-	-	-	-
Value as at 31 December	2 167	2 020	5 082	2 826
Book value as at 31 December	405	426	12 112	7 744

Claims from Losses and Restructuring (with value adjustment)

in CHF million

	31.12.2023			31.12.2022			Change (7)=(3)-(6)
	SERV claims (1)	Value adjustment (2)	Net claims (3)=(1)+(2)	SERV claims (4)	Value adjustment (5)	Net claims (6)=(4)+(5)	
Value adjustment on claims from losses							
Saudi Arabia	128.4	- 94.0	34.4	128.4	- 77.0	51.4	- 17.0
Switzerland	102.3	- 81.5	20.8	107.5	- 87.4	20.1	0.7
Greece	50.7	- 42.7	8.0	50.7	- 42.7	8.0	0.0
Türkiye	50.2	- 22.7	27.5	54.6	- 27.9	26.7	0.8
Cuba	47.6	- 31.5	16.1	47.6	- 31.4	16.2	- 0.1
Zimbabwe	37.2	- 28.8	8.3	37.4	- 26.2	11.2	- 2.9
Zambia	37.1	- 34.7	2.4	25.4	- 23.2	2.2	0.2
United Arab Emirates	30.2	- 23.4	6.8	13.5	- 10.5	3.1	3.7
India	15.7	- 11.9	3.9	43.3	- 29.1	14.2	- 10.3
Indonesia	13.1	- 11.6	1.5	13.2	- 9.4	3.8	- 2.3
Other countries	12.9	- 12.8	0.1	44.1	- 44.1	0.0	0.1
	525.3	- 395.5	129.8	565.7	- 408.8	156.9	- 27.1
Claims from restructuring with public debtors (with value adjustment)							
North Korea	188.9	- 170.0	18.9	188.9	- 170.0	18.9	-
	188.9	- 170.0	18.9	188.9	- 170.0	18.9	-
Total claim from losses and restructuring			148.7			175.8	- 27.1

Value Adjustment on Claims from Losses and Restructuring

in CHF million

	31.12.2023					31.12.2022					Change
	Total claims	Share 3rd parties*	SERV			Total claims	Share 3rd parties*	SERV			
			Share	Value adjustment	Net claims			Share	Value adjustment	Net claims	
	(1)	(2)	(3)=(1)-(2)	(4)	(5)=(3)+(4)	(6)	(7)	(8)=(6)-(7)	(9)	(10)=(8)+(9)	(11)=(5)-(10)
North Korea	216.3	27.4	188.9	- 170.0	18.9	216.3	27.4	188.9	- 170.0	18.9	-
Total	216.3	27.4	188.9	- 170.0	18.9	216.3	27.4	188.9	- 170.0	18.9	-

* policyholders or assignees

Credit Balances from Debt Rescheduling Agreements (with value adjustment)

in CHF million

	31.12.2023						31.12.2022						Change	
	Total credit balance	Share Confederation	Share 3rd parties	SERV			Total credit balance	Share Confederation	Share 3rd parties	SERV				Net credit balance
				Share	Value adjustment	Net credit balance				Share	Value adjustment	Net credit balance		
				(4)= (1)-(2)-(3)	(5)	(6)=(4)+(5)				(10)= (7)-(8)-(9)	(11)	(12)= (10)+(11)		
(1)	(2)	(3)	(4)= (1)-(2)-(3)	(5)	(6)=(4)+(5)	(7)	(8)	(9)	(10)= (7)-(8)-(9)	(11)	(12)= (10)+(11)	(13)=(6)-(12)		
Sudan	144.9	91.7	-	53.3	-47.9	5.3	144.9	91.7	-	53.2	-47.9	5.3	-	
Cuba	117.5	-	30.6	87.0	-64.4	22.6	116.4	-	30.2	86.2	-64.4	21.8	0.8	
Argentina	90.7	-	17.3	73.4	-28.4	45.0	93.4	-	19.8	73.6	-24.9	48.7	-3.7	
Pakistan	40.5	3.0	1.9	35.6	-35.6	-	57.8	3.1	3.2	51.5	-51.5	-	-	
Iraq	18.7	-	6.6	12.1	-12.1	-	25.5	-	8.1	17.4	-17.4	-	-	
Bosnia and Herzegovina	18.5	-	4.6	13.9	-3.0	10.9	19.8	-	4.9	14.9	-11.2	3.7	7.2	
Serbia	9.7	-	2.6	7.1	-4.5	2.6	27.2	-	7.3	19.9	-4.5	15.4	-12.8	
Honduras	1.5	-	0.1	1.4	-1.3	0.1	1.6	-	0.1	1.5	-1.3	0.2	-0.1	
Cameroon	0.7	-	0.1	0.6	-0.6	-	1.1	-	0.2	0.9	-0.9	-	-	
Montenegro	0.2	-	0.0	0.1	-0.1	0.0	0.5	-	0.2	0.3	-0.3	-	-	
Egypt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bangladesh	-	-	-	-	-	-	0.3	0.1	-	0.2	-0.2	-	-	
Indonesia	-	-	-	-	-	-	0.3	0.3	-	-	-	-	-	
Total credit balances from debt rescheduling agreements	443.0	94.7	63.8	284.5	-197.9	86.6	488.8	95.2	74.0	319.6	-224.5	95.1	-8.6	