

Development of Property, Plant and Equipment & Intangible Assets

in KCHF

| | Property, plant and equipment | | Intangible assets | |
|-------------------------------------|-------------------------------|--------------|-------------------|---------------|
| | 2024 | 2023 | 2024 | 2023 |
| Acquisition costs | | | | |
| Value as at 1 January | 2 572 | 2 446 | 17 194 | 10 570 |
| Additions | 137 | 269 | 2 667 | 6 624 |
| Disposals | -44 | -143 | - | - |
| Other changes, transfers | - | - | - | - |
| Value as at 31 December | 2 665 | 2 572 | 19 860 | 17 194 |
| Cumulative depreciation | | | | |
| Value as at 1 January | 2 167 | 2 020 | 5 082 | 2 826 |
| Additions | 261 | 289 | 3 273 | 2 256 |
| Disposals | -44 | -143 | - | - |
| Impairment | - | - | - | - |
| Value as at 31 December | 2 384 | 2 167 | 8 355 | 5 082 |
| Book value as at 31 December | 281 | 405 | 11 505 | 12 112 |

Claims from Losses and Restructuring (with value adjustment)

in CHF million

| | 31.12.2024 | | | 31.12.2023 | | | 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 | -102.7 | 25.7 | 128.4 | -89.9 | 38.5 | -12.8 |
| Zambia | 86.7 | -67.2 | 19.5 | 33.6 | -26.0 | 7.6 | 11.9 |
| Switzerland | 82.3 | -73.0 | 9.3 | 89.1 | -79.5 | 9.6 | -0.4 |
| Cuba | 43.5 | -30.7 | 12.7 | 42.3 | -29.9 | 12.4 | 0.3 |
| Türkiye | 43.0 | -26.3 | 16.7 | 43.2 | -22.7 | 20.5 | -3.8 |
| Greece | 38.7 | -38.7 | 0.0 | 38.2 | -38.2 | 0.0 | 0.0 |
| Zimbabwe | 37.2 | -28.8 | 8.3 | 37.2 | -28.8 | 8.3 | -0.0 |
| Ethiopia | 19.5 | -18.0 | 1.5 | - | - | - | 1.5 |
| United Arab Emirates | 16.9 | -16.7 | 0.2 | 28.4 | -16.4 | 12.0 | -11.8 |
| Indonesia | 13.0 | -11.6 | 1.4 | 13.0 | -11.6 | 1.4 | -0.0 |
| Other countries | 74.6 | -57.6 | 17.0 | 71.9 | -52.4 | 19.5 | -2.5 |
| | 583.8 | -471.5 | 112.3 | 525.3 | -395.4 | 129.8 | -17.5 |
| Value adjustment on claims from restructuring with public debtors | | | | | | | |
| 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 | | | 131.2 | | | 148.7 | -17.5 |

* The Claims from Losses are now reported currency-adjusted. The previous year's figures have also been adjusted for comparability.

Claims from restructuring with public debtors (with value adjustment)

in CHF million

| | 31.12.2024 | | | | | 31.12.2023 | | | | | Change |
|--------------|-------------------|-----------------------|--------------|---------------------|-------------|-------------------|-----------------------|--------------|---------------------|--------------|---------------|
| | Total claims | Share 3rd parties* | SERV | | | Total claims | Share 3rd parties* | SERV | | | Net claims |
| | | | 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

| | 31.12.2024 | | | | | | 31.12.2023 | | | | | | 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) | (1)-(2)-(3) | (5) | (6)=(4)+(5) | (7) | (8) | (9) | (7)-(8)-(9) | (11) | (10)+(11) | (13)=(6)-(12) | |
| Sudan | 144.9 | 91.7 | - | 53.3 | -47.9 | 5.3 | 144.9 | 91.7 | - | 53.3 | -47.9 | 5.3 | - |
| Cuba | 118.0 | - | 30.7 | 87.4 | -64.4 | 23.0 | 117.5 | - | 30.6 | 87.0 | -64.4 | 22.6 | 0.4 |
| Argentina | 70.3 | - | 13.5 | 56.8 | -28.4 | 28.4 | 90.7 | - | 17.3 | 73.4 | -28.4 | 45.0 | -16.6 |
| Pakistan | 21.3 | 2.6 | 0.9 | 17.9 | -17.9 | - | 40.5 | 3.0 | 1.9 | 35.6 | -35.6 | - | - |
| Bosnia and Herzegovina | 17.0 | - | 4.2 | 12.8 | -3.0 | 9.8 | 18.5 | - | 4.6 | 13.9 | -3.0 | 10.9 | -1.1 |
| Iraq | 14.1 | - | 5.2 | 8.9 | -8.6 | 0.3 | 18.7 | - | 6.6 | 12.1 | -12.1 | - | 0.3 |
| Honduras | 1.4 | - | 0.1 | 1.3 | -1.3 | 0.0 | 1.5 | - | 0.1 | 1.4 | -1.3 | 0.1 | -0.1 |
| Cameroon | 0.3 | - | 0.1 | 0.3 | -0.3 | - | 0.7 | - | 0.1 | 0.6 | -0.6 | - | - |
| Serbia | - | - | - | - | - | - | 9.7 | - | 2.6 | 7.1 | -4.5 | 2.6 | -2.6 |
| Montenegro | - | - | - | - | - | - | 0.2 | - | 0.0 | 0.1 | -0.1 | 0.0 | - |
| Total credit balances from debt rescheduling agreements | 387.4 | 94.3 | 54.6 | 238.6 | -171.8 | 66.8 | 443.0 | 94.7 | 63.8 | 284.5 | -197.9 | 86.6 | -19.7 |