GPB (Switzerland) Ltd

Interim Condensed Financial Statements

June 2026

Financial statements

Balance sheet

	30.06.2026	31.12.2025
	in CHF'000	in CHF'000
ASSETS		
Cash and cash at banks	150'138	157'839
Other current receivables	607	710
Accrued income and prepaid expenses	2'121	3'371
TOTAL CURRENT ASSETS	**152'866**	**161'920**
Securities	-	9'189
Loans	-	7
Other receivables	12'278	-
Financial assets	**12'278**	**9'196**
Tangible fixed assets	-	30
TOTAL NON-CURRENT ASSETS	**12'278**	**9'226**
TOTAL ASSETS	**165'144**	**171'146**
LIABILITIES AND SHAREHOLDER'S EQUITY		
Current liabilities to banks	48	48
Customer deposits and advances	24'082	25'001
Liabilities to the pension fund	-	-
Other current liabilities	456	580
Deferred income and accrued expenses	375	391
Provisions	8'362	14'780
TOTAL CURRENT LIABILITIES	**33'324**	**40'800**
Shareholder capital	136'000	136'000
Statutory capital reserves	46'619	46'619
Statutory retained earnings	7'100	7'100
Loss carry forward	-59'374	-46'033
Annual profit / loss	1'475	-13'340
Accumulated losses	**-57'899**	**-59'373**
TOTAL SHAREHOLDER'S EQUITY	**131'820**	**130'346**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**165'144**	**171'146**

Off-balance sheet transactions

Irrevocable commitments	7	7

Income statement

	1.01.2026 - 30.06.2026	1.01.2025 - 31.12.2025
	in CHF'000	in CHF'000
Interest income	58	361
Release of impairment provisions for financial assets	2’432	56
Unrealized FX gains / losses	79	-1’090
FINANCIAL INCOME	**2’569**	**-673**
Interest expense	-11	-7
Creation of impairment provisions for financial assets	-2’059	-173
FINANCIAL EXPENSE	**-2’070**	**-180**
Commission income	1’145	79
Commission expense	-48	-112
NET COMMISSION INCOME	**1’097**	**-33**
Other operating income	-	60
Other operating expense	-	-1’440
OPERATING INCOME	**1’596**	**-2’266**
Personnel expenses *	-	-
General and administrative expenses *	-	-
Total expenses	**-**	**-**
Changes in provisions	-	-10’826
Taxes	-121	-248
ANNUAL PROFIT / LOSS	**1’475**	**-13’340**

** Since the decision to wind-down the Company's operations was taken in October 2022, all operational expenses are charged against the restructuring provision and not in the Income statement*