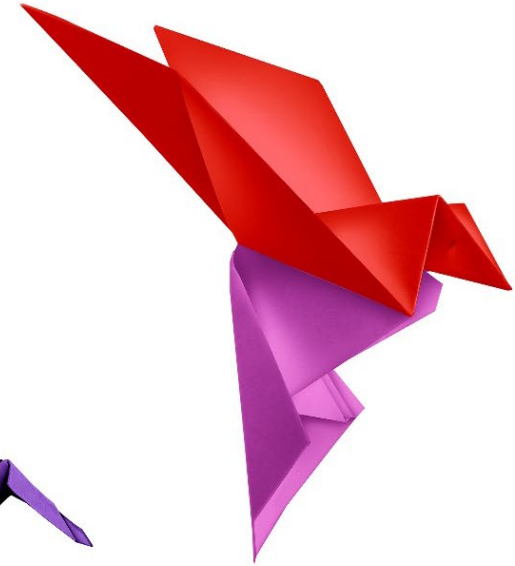
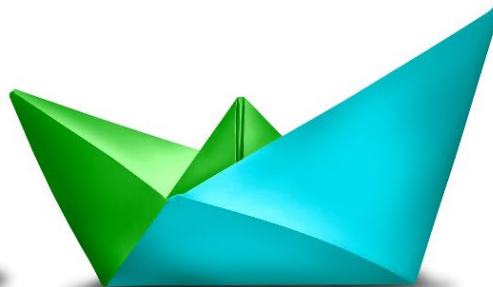




Interim financial information

for the period ended

30 June 2023



INTERIM CONDENSED CONSOLIDATED INCOME STATEMENT

for the period ended 30 June	2023	2022
	CHF	CHF
Interest from finance leases and similar income	5'174'340	2'371'265
Interest expense on refinancing	-1'422'558	-
Net income from financing business	3'751'782	2'371'265
Other operating income	407'255	-
Gross profit	4'159'037	2'371'265
Personnel expense	-2'250'218	-1'758'517
Other costs	-694'133	-558'426
Total operating expense	-2'944'351	-2'316'943
Operating result	1'214'686	54'322
Gain on investments and other financial assets at fair value	71'902	13'363
Other finance result (net)	420'938	189'773
Profit before tax	1'707'526	257'458
Income tax (expense)/benefit	-278'038	638'871
Profit for the period	1'429'488	896'329

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

for the period ended 30 June	2023	2022
	CHF	CHF
Net cash flows from operating activities before investments in leases and loans	9'535'485	3'506'177
Investments in leases	-19'855'965	-11'083'210
Investments in loans	-600'000	-850'000
Net cash flows from/(used in) operating activities	-10'920'481	-8'427'033
Net cash flows used/(used in) in investing activities	-74'794	-856'920
Payment of principal portion of lease liabilities	-42'224	-40'169
Proceeds from/(repayments of) borrowings, net	35'034'457	-
Net cash flows from/(used in) financing activities	34'992'233	-40'169
Net increase/(decrease) in cash	23'996'958	-9'324'122
Net foreign exchange differences	-202'522	157'561
Cash at 1 January	2'893'900	16'919'029
Cash at 30 June	26'688'336	7'752'468

INTERIM CONDENSED CONSOLIDATED BALANCE SHEET

as of	30 June 2023	31 December 2022
	CHF	CHF
ASSETS		
Cash	26'688'336	2'893'900
Lease receivables	55'729'692	44'637'683
Loans and other financial assets	10'663'586	10'511'387
Investments and other financial assets at fair value through profit or loss	19'729'280	19'614'962
Other assets	1'252'041	1'801'104
Total assets	114'062'935	79'459'036
LIABILITIES AND SHAREHOLDERS' EQUITY		
Borrowings	48'689'890	14'663'856
Deferred tax liabilities	2'251'249	2'200'241
Other liabilities	752'431	928'480
<i>Total liabilities</i>	<i>51'693'570</i>	<i>17'792'577</i>
Share capital	1'233'068	1'233'068
Other reserves	46'683'639	47'338'840
Retained earnings	14'452'659	13'094'550
<i>Total shareholders' equity</i>	<i>62'369'365</i>	<i>61'666'458</i>
Total liabilities and shareholders' equity	114'062'935	79'459'036

SELECTED DETAILS FOR LEASE RECEIVABLES

Maturity of non-discounted lease payments from finance leases:

	30 June 2023	31 December 2022
	CHF	CHF
Up to 1 year	23'633'014	19'133'353
1 to 2 years	20'609'117	16'174'190
2 to 3 years	16'006'426	13'030'442
3 to 4 years	9'056'515	6'776'089
4 to 5 years	2'286'439	1'970'474
More than 5 years	-	-
Total non-discounted future contractual lease payments	71'591'511	57'084'548
Unguaranteed residual values	-	-
Gross Investment	71'591'511	57'084'548
Unearned (outstanding) interest income	-15'806'034	-12'402'182
Net Investment	55'785'477	44'682'365
Allowance for expected credit losses	-55'785	-44'682
Lease receivables	55'729'692	44'637'683
Thereof:		
Current	16'383'520	13'387'983
Non-current	39'346'172	31'249'700