

8. Board and Executive compensation

As of the balance sheet date, there are no loans and credits between the Company and the Board of Directors. The compensation and the number of shares held by the Board of Directors are composed as follows:

in thousand CHF	Fix in cash	Fix in shares	Other compensation	Total	Ownership of shares
For the year 2021					
Katharina Lehmann	90	–	–	90	104 453
Markus Brüttsch	30	–	–	30	178 220
Jürgen Blaser	30	–	–	30	3 500
Robert Hunink	30	–	3	33	25 000
Total	180	–	3	183	311 173

in thousand CHF	Fix in cash	Fix in shares	Other compensation	Total	Ownership of shares
For the year 2020					
Katharina Lehmann	90	–	–	90	95 053
Markus Brüttsch	30	–	–	30	176 348
Jürgen Blaser	30	–	–	30	3 500
Robert Hunink	30	–	5	35	17 500
Total	180	–	5	185	292 401

As of the balance sheet date, there are no loans and credits between the Company and the Group Management. The compensation and the number of shares held by the Group Management are composed as follows:

in thousand CHF	Salary Fix in cash	Salary ¹ Variable in cash	Employer ² social contributions	Total	Ownership of shares
For the year 2021					
Markus Brüttsch, CEO / CFO	375	125	89	589	178 220
Group Management Total	983	145	183	1 311	189 820

in thousand CHF	Salary Fix in cash	Salary ¹ Variable in cash	Employer ² social contributions	Total	Ownership of shares
For the year 2020					
Markus Brüttsch, CEO / CFO	375	125	89	589	176 348
Group Management Total	700	125	145	970	183 848

¹ During 2021 and 2020 no share-based compensation was made to the Group Management.

² These amounts comprise payments to pension plans (mandatory and non-mandatory), ESPPs and other social contributions.

No compensation was made to former members of the Board of Directors or Group Management. Furthermore, no payments at more favorable conditions were made to active

or former members of the Board of Directors or Group Management.

9. Depreciation, amortization and impairment

As of 31 December 2021, depreciation, amortization and impairment includes, on the one hand, the normal depreciation on property, plant and equipment in the amount of CHF 0.1 million, On the other hand, it includes as impairment of the investments MIL Madeiras Preciosas Ltda. and Unio S.A. (see Note 4) in the amount of CHF 4.3 million. The positive

impairments according to Note 5 is also included in the amount of CHF 6.8 million. Overall, the participation in MIL Madeiras Preciosas Ltda. could be revalued indirectly by around CHF 10 million via the release of the loans that had already been written off.