



Fee Regulation

OSFINcontrol Ltd

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1. General

OSFINcontrol Ltd. Charges the supervised financial institutions the following costs for its efforts:

- Affiliation fee: one-off fee for the formal and material review of an affiliation application
- Operating cost contribution: annual recurring fee
- Costs for ongoing supervision: annually recurring costs, consisting of a flat fee for standard supervision and supplementary costs incurred for any additional supervisory activity charged on the costs-by-cause principle
- Reimbursement of FINMA supervisory fee: annually recurring

The annually recurring costs (operating cost contribution and ongoing supervision costs) are usually charged in the first quarter of the year. The FINMA supervisory fee is charged after OSFINcontrol Ltd receives the corresponding invoice from FINMA. The costs are generally payable even if supervision by OSFINcontrol Ltd is terminated during the year or if supervision by OSFINcontrol Ltd commences during the year.

2. Affiliation Fee

The affiliation fee is composed of the fixed base affiliation fee and the variable hourly costs for the application review by OSFINcontrol Ltd staff. The basic fee is due in any case and must be paid before the application is submitted.

The basic affiliation fee is **CHF 3'000.-** plus VAT.

The basic affiliation fee comprises the *initial formal examination* of the application for completeness of the submitted documents. All other expenses will be invoiced additionally on the basis of the services provided.

The time and effort required to examine the application will be billed on an hourly basis. The hourly rates correspond to the list according to section 5 below. The applicant will be invoiced for the actual number of hours required after the examination process is completed.

3. Operating cost contribution

Each financial institution affiliated to OSFINcontrol Ltd is required to pay an annual contribution to the operating costs. The fee is calculated based on the value of asset under management/trust assets. The annual fee is also due for the year during which a financial institution is newly affiliated with OSFINcontrol Ltd as well as for the year during which the financial institution ceases its affiliation.

The **operating cost contribution fee** is calculated annually on the basis of the financial institution's annual accounts and invoiced to each institution.

The fee is recalculated annually on the basis of the current figures reported by each financial institution in its application for affiliation, its latest audit report or its latest self-declaration, and invoiced to each institution.

Asset Managers (or Trustees managing Trust Assets):

Managed assets	Annual contribution	
Up to CHF 25 millions	CHF 1'750	plus VAT
CHF 25 – 50 millions	CHF 2'200	plus VAT
CHF 50 – 100 millions	CHF 3'150	plus VAT
CHF 100 – 200 millions	CHF 4'000	plus VAT
CHF 200 – 400 millions	CHF 4'500	plus VAT
CHF 400 – 800 millions	CHF 5'500	plus VAT
more than CHF 800 millions	According to special agreement	plus VAT

Trustees:

Trustees managing trust assets are subject to the aforementioned fee regulation applicable for Portfolio Manager.

Trustees not managing trust assets underly the same principles; individual fee agreement may be settled upon written request. Any respective decision lays in the sole discretion of OSFINcontrol Ltd.

Budget surplus

If a budget surplus results from the supervisory work of OSFINcontrol Ltd at the end of the year (after having deducted all required legal and supervisory deductions, all necessary reserves as well as all necessary operating accruals), OSFINcontrol Ltd intends to offset this surplus on the basic fee due in the following year for the institutions affiliated at the end of the year.

4. Annual cost for ongoing supervision

OSFINcontrol Ltd charges a flat fee for the standard supervision required by law for the annual recurring supervisory activities. This includes preparing the regulatory audit and processing the audit report or self-declaration, as well as auditing the annual financial statements.

Standard supervision is covered by an annual flat fee, the amount of which is depending on whether a financial institution is obliged to undergo a supervisory audit or to submit a self-declaration. In case of an ordinary supervisory audit, this fee covers the costs of preparing and coordinating the audit work, processing the audit report respectively in years where the financial institution is obliged to submit a self-declaration the fee covers the processing of said submission as well as the auditing of the annual financial statements. The flat fee for standard supervision is also payable in the event of withdrawal during the year and, in principle, also in the event of entry during the year.

The **annual flat-fee costs** for supervisory activities amount to

- **CHF 1,700** plus VAT in years where an ordinary supervisory audit is due
- **CHF 1,200** plus VAT in years where a self-declaration is due

If the processing of the audit report or self-declaration results in additional supervisory work being required, this will be charged on a case-by-case basis in accordance with the rates set out in section 5.

5. OSFINcontrol Ltd Schedule of Fees

For the work on affiliation applications and for ongoing supervisory work (namely processing of audit reports, mutation, self-declarations, quality checks of the audit firms' activities etc.) the affiliated institutions or, if applicable, the audit firms are charged for actual costs incurred by OSFINcontrol Ltd. The services are reported according to the following list for each function and area of work:

Time spent Specialist Staff	CHF 280/h	plus VAT
Time spent Head Division	CHF 290/h	plus VAT
Time spent CEO	CHF 300/h	plus VAT
Time spent Mgmt support, Data management, Finances etc.	CHF 150/h	plus VAT

6. Particularities

A. Supplementary payment obligation

OSFINcontrol Ltd reserves the right to subsequently charge the affiliated institutions an additional fee for the compensation of the costs of its supervisory activities after preparing the annual financial statements as per 31st December of the previous year.

This fee shall only be charged in exceptional cases. It will be forwarded to the affiliated institution/person in accordance with principles as applied for the allocation of the FINMA supervisory fee (see section 7).

B. Costs for Audit Firms

OSFINcontrol Ltd accredits regulatory audit firms subject to legal requirements for carrying out work as audit firms. The audit companies as well as their lead auditors provide OSFINcontrol Ltd with the necessary evidence having met the requirements for obtaining the authorisation.

OSFINcontrol Ltd charges the following fees for the (re)accreditation of audit firms and lead auditors:

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|---|------------------|
| ▪ Audit firm accreditation fee | CHF 600 plus VAT |
| ▪ Costs for accreditation of lead auditor | CHF 400 plus VAT |
| ▪ Costs for reaccreditation of auditing company | CHF 400 plus VAT |
| ▪ Costs for reaccreditation of lead auditor | CHF 370 plus VAT |

If OSFINcontrol Ltd incurs extraordinary expenses in connection with the accreditation or reaccreditation and/or ongoing quality assurance of an auditing company or lead auditors, these costs will be invoiced to the auditing company concerned based on the tariff structure in accordance with section 5 above.

7. Allocation of Swiss Financial Market Supervisory Authority FINMA's Supervisory Fee

The Swiss Financial Market Supervisory Authority FINMA levies an annual supervisory fee for each supervisory area. Pursuant to Art. 17 FinIA this fee is applicable to financial institutions authorised by FINMA and therefore is also applicable to institutions affiliated with FINcontrol Suisse Ltd. FINcontrol Suisse Ltd will fully or partly allocate this supervisory fee to the supervised institutions as follows:

- This fee affects institutions/persons supervised by OSFINcontrol Ltd for the period for which FINMA is charging the supervisory fee.
- Any additional costs charged by FINMA to OSFINcontrol Ltd may be allocated to its supervised institutions depending on their size, i.e. subject to their assets under management (AuM or trust assets). The respective calculations are in the sole discretion of OSFINcontrol Ltd.

The supervisory fee is disclosed separately to other fees.

8. Miscellaneous / Entry Into Force

This English version of the Fee Regulation is for translation purposes only. In case of any dispute, only the current German version is legally binding.

This Fee Regulation enters into force on 1 January 2027. It replaces the former Fee Regulation dated from 31 May 2021, 1 January 2025, respectively 1 January 2026.