9. The value of an investment is at risk if it requires impairment, and the ordinary valuation method must be deviated from for inclusion in tied assets and the inclusion must be at most at market value.
10. This may affect the following investment categories in particular: cash contributions, bonds, convertible bonds, structured products, other acknowledgements of debt, and mortgages.

These provisions ensure that the tied assets are managed in a way that aligns with the insurance company's obligations to policyholders, maintains the security and value of the investment fund, and adheres to regulatory requirements.
Answer 2:
Specific provisions that must be followed when dealing with tied assets in relation to unit-linked life insurance policies, according to the FINMA Circular 2016/5, include the following:

Separate Tied Assets Requirement: Separate tied assets must be established for unit-linked life insurance and capitalization transactions. This ensures that the policyholder claims are secured by designated assets, directly correlating to the liabilities arising from these policies.

Matching Cover: The assets used to cover unit-linked contracts must correspond to the investments upon which the contracts are based. This principle ensures that the fluctuations in the value of the assets match those of the liabilities, minimizing the insurer's exposure to additional investment risks.

Valuation at Market Value: Investments used to secure claims from unit-linked life insurance policies must be valued at no more than