



MOORE

MOORE –  
HELPING YOU THRIVE IN  
A CHANGING WORLD

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## COMPANIES, MARKETS AND LIFE IN GENERAL ARE SUBJECT TO CONSTANT CHANGE. WE STAND BY OUR CLIENTS AS EXPERT COMPANIONS.

### This speaks for us

REFIDAR MOORE STEPHENS AG in Glattbrugg and Moore Stephens Zürich AG in Zurich are two independent trust companies. Both companies are 100 per cent owned by our partners, who are highly qualified in accordance with exacting Swiss standards.

We provide professional and individual services for natural and legal persons. Our clients include national, international and listed companies as well as foundations and small to medium-sized companies, their owners and employees.

Our clients appreciate our competence and experience, as well as the fact that our services do not end at professional and geographical borders. If necessary, we work together with other specialists and thus offer an all-round complete service.

REFIDAR MOORE STEPHENS AG and Moore Stephens Zürich AG originated in the company Zürcherische Treuhandgesellschaft Refidar, which was founded in 1950. We have maintained our

core values from those days – trust, stability and professionalism – as an unbroken tradition. At the same time, we are committed to the ongoing further development of our business while maintaining our independence in our national and international dealings.

REFIDAR MOORE STEPHENS AG and Moore Stephens Zürich AG are members of EXPERTsuisse and Treuhand Suisse, as well as Moore Global since 2006.

Moore Global, an international network of independent consulting firms, operates in 114 countries and employs more than 24,000 people. In Geneva, Lausanne, Lucerne, Neuchâtel, Nyon and here in Zurich/Glattbrugg, a number of independent Swiss companies specialising in auditing, trusts and tax consultancy are united under the umbrella of the Moore Stephens Switzerland Association. These companies employ around 100 people and achieve combined annual sales of over CHF 20 million.

### How we think and act

We dedicate all our knowledge, skills and experience to our clients and offer them tailored, precise support. Our clients also benefit from our experience gained in international partnerships with various companies across a wide of industries, as well as from our worldwide network.

We serve our clients in teams, thereby ensuring that they receive exemplary service from the outset – well planned, measured and thorough solutions tailored to their needs at attractive prices.

This is also guaranteed through the high levels of involvement of the various partners of REFIDAR MOORE STEPHENS AG / Moore Stephens Zürich AG and other specialists in our work.

In everything we do, we place high demands on ourselves and our services – both professionally and personally. We maintain a close and cooperative relationship with our clients, act transparently and communicate clearly. In so doing, we preserve our independence and integrity – with no ifs or buts.

# OUR SERVICES

## TAX AND LEGAL CONSULTING

Consulting in all areas of national and international tax law, such as profit and capital taxes, income and wealth taxes, inheritance and gift taxes, withholding tax, turnover tax, issue tax, real-estate profit tax and double taxation agreements,

in particular

- Preparation of tax returns for legal and natural persons – both nationally and internationally
- Auditing of tax bills and assessments
- Analysis and consulting in all VAT-related matters
- Provision of tax representation with regard to VAT for foreign companies
- Representation before the authorities and in appeal proceedings
- Evaluation of cross-border transactions
- Tax and pension planning as well as succession planning and advance inheritance
- Client representation in matters pertaining to the event of incapacity and the execution of wills
- Consulting and support for succession planning
- Social security advisory services
- Incorporation and liquidation of companies
- Legal implementation of restructuring measures
- Support and consulting for residency and work permits
- Consulting in matters of employment law

# OUR SERVICES

## TRUST

### Accounting services

- Recording of ongoing accounting transactions (financial, accounts receivable and accounts payable, operational accounting and cost accounting, securities accounting and payment transactions)
- Preparation of quarterly VAT returns
- Commercial assessments as well as balance lists
- Preparation of the annual financial statements in accordance with OR and Swiss GAAP FER including consulting in commercial and tax law
- Management of cost-centre and cost-object accounting
- Management of estate accounts
- Preparation of group reporting and consolidated financial statements in accordance with OR and Swiss GAAP FER
- Assistance for VAT-related queries
- Outsourcing of financial/payroll accounting

### Payroll processing

- Preparation and processing of monthly pay slips and wage statements as well as recording of the changes to be reported (master data, expenses, etc.)
- Payroll accounting
- Preparation of withholding tax statements
- Preparation of the annual social security statements
- Clarification of matters regarding employment law and social security
- Preparation of expense regulations and their approval by the competent tax authority

### Consulting

- Due diligence
- Company valuations
- Consulting and support for the creation and documentation of internal controls
- Consulting and support for the introduction of cost-centre and cost-unit accounting
- Services for pension funds
- Accounting
- Management and administration
- Annual financial statements including notes in accordance with Swiss GAAP FER 26
- Securities evaluations (performance), audit-related activities

## MANDATE TO SERVE ON THE ADMINISTRATIVE BOARD / EXECUTIVE BOARD

If required, we can assign one of our partners in the client relationship to serve as an Administrative Board member / Managing Director of your company. This mandate will be regulated by means of a detailed contract.



## YOUR SPECIALIST TEAM

### TAX AND LEGAL DEPARTMENT



## HÉLÈNE STAUDT

**Managing Director**  
**Head of the Tax and Legal Department**

Hélène Staudt, lic. iur., is a legal practitioner and certified tax expert. She has successfully completed the post-graduate “Executive Master of Economic Crime Investigation” at HSW Lucerne and is also a certified auditor. She has been working as a tax and legal consultant for more than 30 years.

Hélène Staudt is a managing partner and Administrative Board member at REFIDAR MOORE STEPHENS AG and Moore Stephens Zürich AG, and also an Account Manager.

**Her areas of expertise include:**

- National and international tax consultancy
- Succession planning
- Establishment, restructuring and liquidation of companies
- Consulting in corporate and contract law
- Consulting in employment law and social security law
- Execution of due diligence

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# YOUR SPECIALIST TEAM

## TAX AND LEGAL DEPARTMENT



### PASCAL GYSI

**Partner and Account Manager  
Tax and Legal Department**

Pascal Gysi, lic. iur., LL.M., MAS in Swiss and International Taxation, is a qualified legal practitioner. He has many years of experience in the field of tax/legal consulting.

Pascal Gysi is a partner and Administrative Board member at REFIDAR MOORE STEPHENS AG and also an Account Manager.

**His areas of expertise include:**

- National and international tax consultancy
- Work and residence permits
- Establishment, restructuring and liquidation of companies
- Consulting in corporate and contract law
- Consulting in employment law and social security law
- Value-added tax

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### RAIMONDO SALIS

**Partner and Account Manager  
Tax and Legal Department**

Raimondo Salis is a qualified tax expert and specialist in finance and accounting, and holds a Swiss federal professional certificate. He has successfully completed the Diploma of Advanced Studies FH in Swiss VAT/MWST and is registered as an audit expert with the RAB. He has many years of experience in the field of tax/legal consulting and accounting.

Raimondo Salis is a partner and Administrative Board member at Moore Stephens Zürich AG and also an Account Manager.

**His areas of expertise include:**

- National and international tax consultancy
- Value-added tax
- Establishment, restructuring and liquidation of companies
- Consulting in corporate law and social security law
- Consulting in accounting and bookkeeping

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# YOUR SPECIALIST TEAM

## TAX AND LEGAL DEPARTMENT



### MYRIAM SAGER

**Trainee**  
**Tax and Legal Department**

Myriam Sager is studying law at the University of Zurich. As a trainee in the Tax and Legal Department, she supports our Account Managers in all tax-related and legal tasks.

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## YOUR SPECIALIST TEAM

### TRUST DEPARTMENT



### BEAT LATTMANN

**Partner and Account Manager  
Head of Trust Department**

Beat Lattmann has a graduate degree in economics and business administration from a University of Applied Sciences and is a certified audit expert. He has extensive experience in the areas of auditing and trusts.

Beat Lattmann is a partner and Administrative Board member at REFIDAR MOORE STEPHENS AG and Moore Stephens Zürich AG. He runs the Trust Department and is also an Account Manager.

**His areas of expertise include:**

- Accounting and reporting in accordance with Swiss accounting standards
- Audits in accordance with Swiss and international auditing standards
- Implementation of internal controls and consulting on analyses of internal processes
- Value-added tax
- Execution of due diligence

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# YOUR SPECIALIST TEAM

## TRUST DEPARTMENT



### **PATRIK SCHNEIDER**

#### **Partner and Account Manager Trust Department**

Patrik Schneider is a qualified expert in accounting and controlling. He is also a qualified fiduciary expert and specialist in finance and accounting, and holds a Swiss federal professional certificate. He is licenced as an audit expert by RAB and draws on many years of experience in finance and accounting, controlling, business consulting and all aspects of payroll processing.

Patrik Schneider is a partner and Administrative Board member at Moore Stephens Zürich AG and also an Account Manager.

#### **His areas of expertise include:**

- Finance and accounting services
- Accounting in compliance with the Swiss Code of Obligations and Swiss GAAP FER
- Management and support in all areas of payroll processing
- Consulting and introduction of cost centre and cost unit accounting
- Controlling and reporting
- Establishment, restructuring and liquidation of companies
- Consulting in corporate law and social security law

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# YOUR SPECIALIST TEAM

## TRUST DEPARTMENT



### EVELINE GATTOLLIAT

#### Account Manager, Trust Department

Eveline Gattolliat is a certified business administrator (EFZ) with many years of experience in finance, controlling and accounting as well as human resources and payroll accounting. She has held leading positions in finance and accounting as well as human resources in small and medium-sized enterprises.

Eveline Gattolliat is an Account Manager in the Trust Department.

#### Her areas of expertise include:

- Payroll processing
- Accounting and reporting in accordance with Swiss accounting standards
- Implementation of internal controls

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### RAÏNA HÄNGGI

#### Account Manager, Trust Department

Raina Hänggi is a specialist in finance and accounting, and holds a Swiss federal professional certificate. She draws on many years of experience in accounting, payroll processing and tax accounting, gained in small and medium-sized trust companies.

Raina Hänggi is an Account Manager in the Trust Department.

#### Her areas of expertise include:

- Accounting and reporting in accordance with the Swiss Code of Obligations
- Payroll processing
- Value-added tax
- National tax consultancy

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# YOUR SPECIALIST TEAM

## TRUST DEPARTMENT



### KATERINA LA MARTINA

#### Account Manager, Trust Department

Katerina La Martina is a fiduciary with a Swiss federal professional certificate. She draws on many years of experience in the area of trust business. She supports small and medium-sized companies in the areas of finance and accounting as well as payroll processing.

Katerina La Martina is an Account Manager in the Trust Department.

#### Her areas of expertise include:

- Accounting and compiling annual reports in compliance with the Swiss Code of Obligations and Swiss GAAP FER
- Management and support in all areas of payroll processing
- Reporting
- Consulting in corporate law and social security law

**E-mail:** katerina.lamartina@moore-zurich.com



### FABIENNE LÜSCHER

#### Account Manager, Trust Department

Fabienne Lüscher is a specialist in finance and accounting, and holds a Swiss federal professional certificate. She draws on many years of experience in the area of trust business. She supports small and medium-sized companies in the areas of finance and accounting as well as payroll processing.

Fabienne Lüscher is an Account Manager in the Trust Department.

#### Her areas of expertise include:

- Accounting and compiling annual reports in compliance with the Swiss Code of Obligations and Swiss GAAP FER
- Management and support in all areas of payroll processing
- Reporting
- Consulting in corporate law and social security law

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# YOUR SPECIALIST TEAM

## TRUST DEPARTMENT



### DILAN SUNTHARESWARAR

**Clerk, Trust Department**

Dilan Sunthareswarar is a certified agent (EFZ) in trusts/real estate. He is currently completing his training as a fiduciary with a Swiss federal professional certificate. As a clerk in the Trust Department, he supports our Account Managers in all fiduciary tasks.

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### VERA STUDER

**Clerk, Trust Department**

Vera Studer is a specialist in finance and accounting, and holds a Swiss federal professional certificate. As a clerk in the Trust Department, she supports our Account Managers in all fiduciary tasks.

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### ARB NOR BILJALI

**Clerk, Trust Department**

Arbnor Biljali is a certified business administrator (EFZ). As a clerk in the Trust Department, he supports our Account Managers in all fiduciary tasks.

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# YOUR SPECIALIST TEAM

## TRUST DEPARTMENT



### CYRILL MÜLLER

**Clerk, Trust Department**

Cyrill Müller is a certified business administrator (EFZ) with the BM2 vocational baccalaureate in economics. As a clerk in the Trust Department, he supports our Account Managers in all fiduciary tasks.

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## YOUR SPECIALIST TEAM

RECEPTION, ADMINISTRATION



### MANUELA RINALDI

#### **Reception, administration**

Manuela Rinaldi holds a commercial diploma (KLZ) and is an administrative employee at REFIDAR MOORE STEPHENS AG. She looks after our clients at the reception desk as well as on the telephone and takes care of the administrative work of our Account Managers and specialist departments.

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## IHR SPEZIALISTEN-TEAM

COOPERATION PARTNER



### ANDRÉ ZIMMERMANN

**Proprietor of SH Trust AG, Zurich**

**Project-related cooperation with REFIDAR MOORE STEPHENS AG and Moore Stephens Zürich AG Trust Department**

André Zimmermann is a qualified business economist FH and value-added tax expert FH. He draws on many years of experience in the area of trust business and supports small and medium-sized national and international companies in the areas of finance and accounting as well as payroll processing.

**His areas of expertise include:**

- Development, analysis and concept design of finance and accounting
- Development, management and support in all areas of payroll processing and salary administration (national and international)
- Temporary deployment on customer premises in the areas finance and accounting as well as payroll processing
- Accounting in compliance with the Swiss Code of Obligations and Swiss GAAP FER
- Reporting
- Consultancy for SME / launching of startups
- Consulting in corporate law and social security law

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## FEES AND INVOICING

We calculate our fees on the basis of the hours spent working on your behalf. The hourly rates correspond to the level of training and experience of the assigned employees. As a matter of principle, we invoice exclusively for services rendered. The hourly rates vary according to the services and qualifications of the respective members of staff\*):

<b>Tax and Legal Department</b>	<b>CHF 250 – 380</b>
<b>Trust Department</b>	<b>CHF 120 – 300</b>
<b>Secretarial services</b>	<b>CHF 80 – 120</b>

\*) For the prices for services, please refer to the "Services Menu for the Trust / Tax and Legal Department"

In addition to our fees, we charge an expense allowance of 2 per cent of the respective fee for telecommunications, photocopying and secretarial services. In addition, there are the actual costs for travel and accommodation when our employees are required to work away from home.

We will invoice for one-off services, such as clarification of work permits, social security and tax obligations and the like, after completion of the relevant activity.

Recurring work, such as preparing VAT returns, bookkeeping and the like, is usually invoiced quarterly, or monthly for more complex matters.

If a required task exceeds the quoted approximate cost level, we will inform our clients immediately. The final invoice for the services rendered is issued at least once per year, but no later than at the end of the mandate.

All quoted costs are exclusive of value-added tax (at the currently applicable VAT rate).

Invoices are due for payment within 10 days.

An aerial, high-angle photograph of a container ship's deck. The ship is moving through dark, choppy water. The deck is densely packed with shipping containers in various colors, including blue, red, orange, yellow, green, and purple. The containers are stacked in neat rows, creating a vibrant, geometric pattern. The ship's structure, including railings and ladders, is visible between the stacks of containers.

# HERE'S TO AN OUTSTANDING PARTNERSHIP!

Our goal – and our daily motivation –  
is to support and advise you reliably  
and professionally.

We thank you for your trust!

# “WE STAND BY YOUR SIDE.”

Hélène Staudt, lic. iur., dipl. tax expert

**Managing partner**

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**Moore Stephens Zurich AG**

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## MOORE

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