

## CONDITIONS FOR NOTARIAL SERVICES

### I. CORPORATE LAW

The following conditions apply when assisting start-up companies as well as existing legal entities / entrepreneurs:

Subject	Price Notary incl. preparation of all documents and flat-rate consultation fee <sup>1</sup> (excl. costs of the commercial register <sup>2</sup> and plus VAT)	Documents / work included in the price
<b>Simple foundation</b> (cash formation)	CHF 950	<ul style="list-style-type: none"> <li>• Power of attorney (if founder does not appear in person at notarisation)</li> <li>• Public deed of incorporation</li> <li>• Articles of association of the company</li> <li>• Stampa and Lex Friedrich declaration</li> <li>• Share register and list of beneficial owners</li> <li>• Notification of beneficial owners</li> <li>• Authentication of the signatures of the authorised signatories, provided they appear in person at the notarisation meeting</li> <li>• Certification of the articles of incorporation</li> <li>• Registration with the commercial register</li> </ul>
<b>Qualified foundation</b> (contribution in kind)	CHF 1'250 (excl. auditor's costs for confirmation of contribution in kind)	<ul style="list-style-type: none"> <li>• Power of attorney (if founders do not appear in person at notarisation meeting)</li> <li>• Public deed of the foundation meeting</li> <li>• Formation report</li> <li>• Contribution in kind agreement</li> <li>• Articles of association of the company</li> <li>• Stampa and Lex Friedrich declaration</li> <li>• Share register and list of beneficial owners</li> <li>• Notification of beneficial owners</li> <li>• Notarisation of the signatures of the authorised signatories, provided they appear in person at the notarisation meeting</li> <li>• Certification of the articles of incorporation</li> <li>• Registration with the commercial register</li> <li>• If required: involvement of a qualified auditor</li> </ul>
<b>Conversion of sole proprietorship into company</b>	CHF 2'000 (excl. auditor's costs for confirmation of contribution in kind)	<ul style="list-style-type: none"> <li>• Power of attorney (if founders do not appear in person at notarisation)</li> <li>• Public deed of the foundation meeting</li> <li>• Formation report</li> </ul>

<sup>1</sup> In the sense of a flat-rate consultation, every client is entitled to a **60-minute** consultation by telephone or in person (including e-mail correspondence). This is to clarify, for example, the client's needs, legal options or any questions about the drafts sent. Any additional work (including e-mail correspondence) is charged at CHF 250 per hour (plus VAT).

<sup>2</sup> These are derived from the Federal Ordinance on Fees for the Commercial Register, available at: <https://www.admin.ch/opc/de/classified-compilation/19540224/index.html>.

<b>limited by shares (Ltd.) or limited liability company (LLC)</b>		<ul style="list-style-type: none"> <li>• Asset transfer agreement</li> <li>• Articles of association of the company</li> <li>• Stampa and Lex Friedrich declaration</li> <li>• Share register and list of beneficial owners</li> <li>• Notification of beneficial owners</li> <li>• Authentication of the signatures of the authorised signatories, if they appear in person at the notarisation meeting</li> <li>• Certification of the articles of incorporation</li> <li>• Registration with the commercial register</li> <li>• If required: involvement of a qualified auditor</li> </ul>
<b>Ordinary capital increase Simple</b> (with cash contribution)	CHF 1'500 for a capital increase of max. CHF 750'000. For higher amounts, statutory rate of one per thousand of the increase amount per resolution (excl. auditor's costs for confirmation)	<ul style="list-style-type: none"> <li>• Power of attorney if partners/shareholders do not appear in person at the certification meeting</li> <li>• Public deed of the partners' / general meeting concerning the increase of the share capital</li> <li>• Public deed on the determination of the Board of Directors regarding the increase of the share capital</li> <li>• Amended articles of association</li> <li>• Notarisation of the amended articles of association</li> <li>• Capital increase report</li> <li>• Subscription forms</li> <li>• Stampa and Lex Friedrich declaration</li> <li>• New share register / list of beneficial owners</li> <li>• Notification of beneficial owners (if required)</li> <li>• Commercial register application</li> <li>• If required: involvement of a qualified auditor</li> </ul>
<b>Ordinary capital increase Qualified</b> (contribution in kind, offsetting, conversion of equity capital, etc.)	CHF 1'500 up to CHF1'400'000 Increase amount, thereafter one per thousand of the increase amount per resolution (excl. costs of the commercial register)	<ul style="list-style-type: none"> <li>• Power of attorney if partners/shareholders do not appear in person at notarisation</li> <li>• Public deed of the partners' / general meeting concerning the increase of the share capital</li> <li>• Public deed on the determination of the Board of Directors regarding the increase of the share capital</li> <li>• Amended articles of association</li> <li>• Notarisation of the amended articles of association</li> <li>• Capital increase report</li> <li>• In the case of offsetting against a claim: declaration of offsetting / declaration of the board of directors on the amount and existence of the claim</li> <li>• In case of contribution in kind: contribution in kind agreement</li> <li>• Subscription certificates</li> <li>• Stampa and Lex Friedrich declaration</li> <li>• New share register / list of beneficial owners</li> </ul>

<b>Ordinary capital increase - qualified</b> (continuation)		<ul style="list-style-type: none"> <li>• Notification of beneficial owners (if required)</li> <li>• Commercial register application</li> <li>• If required: involvement of a qualified auditor</li> </ul>
<b>Amendment of articles of association</b> (e.g. change of name, change of purpose, change of domicile, conversion of bearer shares into registered shares, general revision of articles of association, etc.)	CHF 750 basic amount and CHF 100 for each additional change	<ul style="list-style-type: none"> <li>• Power of attorney if partners/shareholders do not appear in person at notarisation</li> <li>• Public deed of the partners'/general meeting concerning the amendment of the articles of association.</li> <li>• Amended articles of association</li> <li>• Notarisation of the amended articles of association</li> <li>• Capital increase report</li> <li>• Commercial register application</li> </ul>
<b>Liquidation</b>	CHF 650	<ul style="list-style-type: none"> <li>• Power of attorney if partners/shareholders do not appear in person at notarisation</li> <li>• Public deed of the partners' / general meeting concerning liquidation;</li> <li>• Commercial register application</li> <li>• Notarisation of the liquidator's signature (if required and liquidator appears in person at notarisation)</li> </ul>
<b>Other transactions under company law</b> (e.g. mergers, spin-offs, conversion of an LLC into a Ltd., capital reductions, etc.)	Charged at CHF 250 / hour. Depending on the constellation, flat rates are also conceivable (to be defined after the first meeting)	<ul style="list-style-type: none"> <li>• Preparation of the necessary documents.</li> <li>• Commercial register application</li> <li>• If required: involvement of a qualified auditor</li> </ul>

## II. ESTATE PLANNING

Subject	Price notary incl. preparation of all documents	Documents / work included in the price
<b>Advance care directive "Light"</b>	CHF 350	Preparation of a advance care directive including any existing living will, which is then written down completely by hand by the client.
<b>Standard advance care directive</b>	CHF 500	Preparation and notarisation of a completed standard advance care directive including any existing living will.
<b>Complex advance care directive</b> (entrepreneur / special provisions)	Charged at CHF 250 / hour. Depending on the constellation, flat rates are also conceivable (to be defined after the initial consultation)	Preparation and notarisation of an advance care directive adapted to the client's wishes, taking into account any existing living will.
<b>Inheritance planning</b> (private individuals and entrepreneurs)	Charged at CHF 250 / hour. Depending on the constellation, flat-rate agreements are also conceivable (to be defined after the initial consultation) <sup>3</sup>	Preparation of the necessary documents such as: <ul style="list-style-type: none"><li>• Marriage contract</li><li>• Contract of inheritance</li><li>• Marriage and inheritance contract</li><li>• Contract of renunciation of inheritance</li><li>• Last will and testament</li></ul>

## III. FURTHER SERVICES

In the field of corporate law, we are also happy to assist our clients with VAT registration and with regard to social and liability insurance.

In addition, thanks to a very well-developed network, we are always able to call in other qualified experts from various fields, such as tax specialists, auditors, or trustees. In this way, we can cover your needs individually and from a single source in a coordinated manner in all relevant matters and avoid unnecessary duplication.

True to our credo, our clients should benefit from the existing synergies and preferential conditions of our broad network and always enjoy transparent, high-quality and sustainable advice in every respect.

For further information, please do not hesitate to contact us by phone at +41 78 601 10 74 or by e-mail at [info@thommen-law.ch](mailto:info@thommen-law.ch).

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<sup>3</sup> Unlike in most cantons, the amount of the presumed estate assets is not taken into account when determining the notarisation fee for our clients. **Instead, the settlement is based exclusively on the actual expenses incurred, i.e. without charging an additional notarisation fee.**