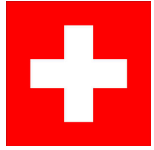


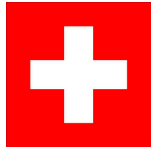
**LOCATION SWITZERLAND**  
**17 JUNE 2008**

**PRESENTATION BY BEAT KNOBLAUCH**

**VARIOUS FORMS OF INCORPORATION**  
**LEGAL REQUIREMENTS**

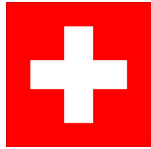


**FOREIGN INVESTORS ARE WELL SERVED  
WITH COMMERCIAL AND LEGAL  
STRUCTURES TO SUIT MOST PURPOSES.**



## **VARIOUS COMPANY FORMS:**

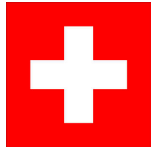
- 1.LIMITED LIABILITY COMPANY**
- 2.JOINT STOCK COMPANY**
- 3.BRANCH OF A FOREIGN COMPANY**
- 4.PARTNERSHIPS**
- 5.LIECHTENSTEIN OPTIONS**



# **1: LIMITED LIABILITY COMPANY** **(GmbH)**

## **IS A DISTINCT LEGAL ENTITY WITH:**

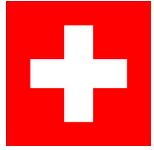
- **Minimum capital – CHF 20,000**
- **Minimum par value per share – CHF 100.00**
- **Provision in Articles of Association to force shareholder to insure capital**
- **Convertibility to a Joint Stock Company**
- **Power is with the general meeting of shareholders**



## **2. JOINT STOCK COMPANY:** **(AG & SA)**

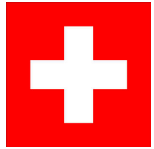
**THIS IS STILL THE MOST POPULAR FORM OF INCORPORATION.**

- **Minimum capital – CHF 100,000**
- **Minimum par value per share – one Swiss cent (0.01 CHF)**
- **Only one shareholder is possible**
- **Easy transfer of bearer shares, restrictions on transfer of inscribed shares possible**
- **Participation & non voting shares possible**



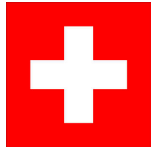
## **3. BRANCH OF A FOREIGN COMPANY**

- **WHEN THE LEGAL FORM OF A FOREIGN BUSINESS ENTITY ROUGHLY CORRESPONDS TO A SWISS LEGAL FORM AS DEFINED IN THE CODE OF OBLIGATIONS (PARTNERSHIP, CORPORATION, ETC), THE FOREIGN FIRM MAY ESTABLISH A BRANCH IN SWITZERLAND**
- **FULL LIABILITY OF FOREIGN MOTHER COMPANY FOR BRANCH**
- **ONE RESIDENT SIGNATORY IN SWITZERLAND**



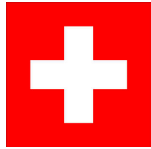
## **4. PARTNERSHIPS**

- a) ORDINARY PARTNERSHIP**
- b) GENERAL PARTNERSHIP**
- c) LIMITED PARTNERSHIP**



## **5. LIECHTENSTEIN OPTIONS**

- 5.1 ESTABLISHMENT AND TRUST ENTERPRISE**
- 5.2 FOUNDATION**
- 5.3 TRUST SETTLEMENT**



**THIS, LADIES AND GENTLEMEN, GIVES YOU A BRIEF OVERVIEW OF  
THE VARIOUS AVAILABLE FORMS OF INCORPORATION AND I AM  
HAPPY TO ELABORATE FURTHER IN FUTURE DISCUSSIONS. IN MY  
PRACTICE, I HAVE INCORPORATED NOW A GOOD NUMBER OF  
AUSTRALIAN SUBSIDIARIES IN SWITZERLAND.**