

„THE VIEW OF THE WHOLE
OPENS THE VIEW FOR THE
ESSENTIAL.“

Martin Wipfli



Extract of 'Baryon AG', 2000, Rolf Ziegler



CONTENT

COMPANY PROFILE	3
PHILOSOPHY	4
SERVICES	5
TEAM	6
PARTNERS	7
TAX ADVISORY	10
LEGAL ADVICE	11
ASSET MANAGEMENT	12
PERFORMANCE	13



COMPANY PROFILE

*Those who show
their image –
respect individuality.*

We accept responsibility.

What makes Baryon special is not just its manageable size and organisation. It is also the active engagement of the partners and a basic understanding of individual, responsible advisory. *We act independently and transparently.*

Name: Baryon AG
Headquarters: Zurich
Address: General Guisan-Quai 36, CH-8002 Zurich
Founded: 1997
Share Capital: CHF 5 Mio.

Partners:
 Martin Wipfli
 Phyllis Scholl
 Katrin Kräuchi
 Daniel Waldmeier
 Hans K. Rüschi
 Petra Gössi
 Walter Jakob (Counsel)

Board of Directors:
 Franz Steinegger, Flüelen (President)
 Dr. Werner Frey, Stäfa
 Phyllis Scholl, Kilchberg (ZH)
 Katrin Kräuchi, Hochfelden



PHILOSOPHY

*Trust is based on
useful knowledge.*

We work on your behalf.

The Baryon philosophy is to identify and respect the individual goals and wishes of the client.

Based on extensive discussions with you, we take the time to find the right approach to meet your personal long-term needs and expectations.

“A personal relationship” for Baryon means a discrete, courteous and direct dialogue, resulting in a close and friendly relationship with our clients based on trust.

The Baryon team consists of experienced partners in asset management, tax advisory and legal advice.



SERVICES

Measure us by what we do.

We aspire to the highest quality.

The service concept of Baryon is based on the coordination of our client's financial activities within a professional, flexible and comprehensive consulting and planning framework.

Only the view of the whole picture opens the view for the essential.

Whether you prefer to use our know-how in asset management, tax advisory or legal advice or to take benefit from the advantages of a complete service package from a single source like a family office *our personal commitment to you is the same.*

Our services:

- Tax Advisory
- Legal Advice
- Asset Management



TEAM

*Exceptional performance
requires an exceptional
team.*

We are here for you.

Client care at Baryon is based on the recognition that personal contact is always the basis of customer relationships.

Mutual respect is created and can grow through a high level of personal integrity and continuity.

At Baryon clients are advised on a long-term basis personally and directly by a dedicated partner.

Our experienced advisers are partners and therefore share both the success of Baryon as well as of their clients.

This creates an environment where synergies between the business areas can be optimised and achieving common goals remains a daily incentive.



PARTNERS



Martin Wipfli, Attorney-at-law
Managing Partner | Founder of Baryon AG

Martin Wipfli advises companies and individuals on all matters of national and international tax law. He advises high net worth individuals in asset management. He also acts as a strategic management consultant. He is president and member of the board of directors at various Swiss listed and non-listed companies. He also advises companies in relation to Swiss economic and tax policy matters.



Phyllis Scholl, lic.iur. | lic. rer. publ. HSG | LLM | Attorney-at-law
Member of the Executive Board
Head of Legal Advice | Partner since 2018

Phyllis Scholl has broad and long-standing experience in Company Law, Contract Law and Public Law. She is also a specialist for corporate governance matters.

She has unique experience with M&A transactions in the energy sector and with more than 10 years of experience in the field, has gathered very broad industry knowledge in all areas of energy production and transportation (mainly electricity and gas).



Katrin Kräuchi, Attorney-at-law | Swiss Certified Tax Expert
Member of the Executive Board
Head of Tax Advisory | Partner since 2019

Katrin Kräuchi has more than 20 years of experience in international and national tax advisory. She specializes in tax advice to private clients and family-owned companies. She also advises on cross-border structuring of wealth, residence and succession planning and inheritance tax law.



Daniel Waldmeier

Member of the Executive Board
Head of Asset Management Department | Partner since 2000
Swiss Certified Financial Analyst and Asset Manager |
Swiss Certified Expert for Accounting and Controlling

Daniel Waldmeier has more than 30 years of experience in international banking and finance as analyst, portfolio manager und client adviser. He is also very experienced in business analysis, financial analysis, financial reporting and controlling. He was head of the portfolio management department at a Swiss private bank.



Hans K. Rüsç

Asset Management | Partner since 1998

Hans K. Rüsç has a long-standing international experience in private banking, which was also gathered through stays in Paris and London. Furthermore, he was head of department at a Swiss private bank and had market responsibility for Germany, Austria and the UK.



Petra Gössi, Lawyer

Legal Advice | Partner since 2009

Petra Gössi advises individuals on tax and legal matters in relation to inheritance law including estate handling. She also supports individuals and companies in relation to Swiss economic and Swiss tax policy matters. She is also a Member of the Swiss Parliament.



Walter Jakob, Dr. oec. HSG
Tax Department | Counsel

Walter Jakob has more than 40 years of experience in international and national tax advisory. He was a Tax Partner and Head of Tax of EY Switzerland for over 25 years. He advises national and international companies, entrepreneurs, individual shareholders as well as high net worth individuals. He is a member of the board of directors at various family held and Swiss listed companies.



TAX ADVISORY

*Start today your vision
for the future.*

We act solution-oriented.

For Baryon, goal oriented tax advisory means understanding the client's needs by undertaking an independent and comprehensive analysis and to develop optimal and sustainable benefits for the client.

An efficient tax consultancy requires long-term planning and a regular review.

This requires a profound knowledge of tax mechanisms for individuals and corporations.

Our services:

- Tax advisory for corporations and individuals
- Tax and legal advisory for M&A-transactions (incl. tax due diligence), joint ventures, spin-offs, reorganisations and succession planning
- Advisory of cross-border tax issues for corporations and individuals
- Assistance with planning, structuring and optimisation of real estate transactions
- Advisory of moving to or leaving Switzerland for corporations and individuals
- Inheritance and gift taxes as well as real estate capital gain tax planning
- Preparation of tax returns, reviewing of tax assessments and tax invoices
 - Preparation of tax objections and tax appeals
 - Obtaining tax rulings
 - Negotiations with the tax authorities



LEGAL ADVICE

*Acting responsible is
more important
than short-term success.*

We think like entrepreneurs.

Baryon AG offers highly professional legal advice. We advise and represent companies and entrepreneurs as well as private individuals operating both nationally and internationally.

Our services are specifically aligned towards defining holistic solutions, protecting the interests of the client. We provide innovative and practical recommendations for action in complex and challenging legal issues.

We put emphasis on clear understandable communication, together with effectiveness and a high level of attainability. We strive to understand our clients and their challenges to not just find appropriate legal solutions, but also to develop optimal commercial solutions. Personal, ongoing client support is a key aspect of our approach. For these reasons we invest time and attention in intensive and long-term relationships.

Baryon AG has a tried and tested network of national and international partners giving us the ability to select partners based solely on the individual needs of the individual mandate.

Our services:

- Merger consulting (fusion, cooperation) and divestiture
- Company formation
- Expert opinions
- Succession planning and implementation
- Restructuring and liquidation
- Estate administration, Execution of Wills, Inheritance distribution
- Management and Foundation board mandates
- Project management (external General Counsel Functions)



ASSET MANAGEMENT

Providing reliable and consistent value.

We advise independent and objective.

Baryon AG's activities are focused on the clients' needs. [In the centre of our portfolio management services are the individual investment goals of our clients.](#)

Our independence enable us to invest into the best investments without compromises.

We select investment opportunities by applying proven technical factors.

[Our services:](#)

- Portfolio management (discretionary)
- Asset advisory
- Extensive investment and portfolio analysis



PERFORMANCE

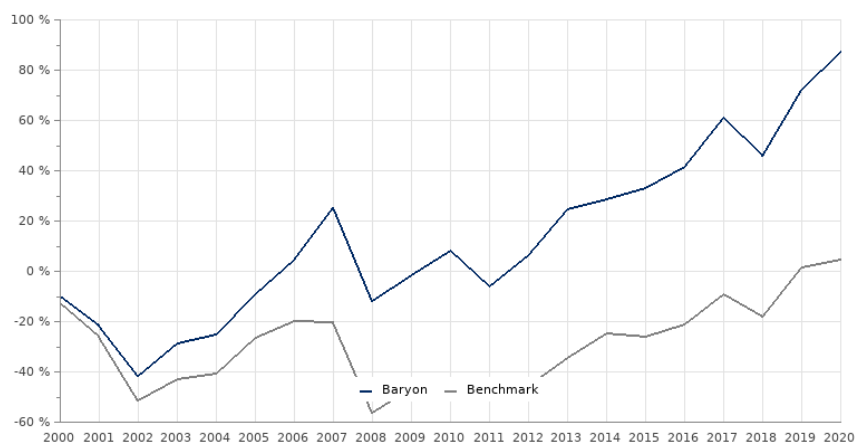
*We make
investment strategies
measurable.*

The investment portfolios of our discretionary portfolio management clients are designed for the individual needs of our clients.

The most attention is put on the satisfaction of the client with his/her portfolio development.

The performance of the most representative portfolios of our clients are as follows (unweighted, after deduction of all related costs and withholding taxes):

Cumulated performance (Baryon —vs. Benchmark —)





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