

Ongoing **Swiss** Limited Liability Company – Provision for Individual Director(s) and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2025 CHF	2026 CHF	Note
Provision of Sole Corporate Director and Secretary	8,950 (min)	8,990 (min)	A
International Reporting Regulatory Compliance		Refer to table	B
Description of Disbursements		2026 CHF	Note
Registered Agent		Please see Note	C

Ongoing **non-Swiss**¹ registered Limited Liability Company – Provision for Sole Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2026 CHF	2026 CHF	Note
Provision of Sole Corporate Director and Secretary	7,350 (min)	7,390 (min)	A
International Reporting Regulatory Compliance		Refer to table	B
Description of Disbursements		2026 CHF	Note
Registered Agent		Please see Note	C

Ongoing **Swiss / Liechtenstein** administered Trust or Foundation – Provision for Sole Corporate Trustee / Qualified Council Member

Description of Stonehage Fleming Fee	2025 CHF	2026 CHF	Note
Provision of Sole Corporate Trustee	6,350 (min)	6,400 (min)	A
Provision of Qualified Council Member	7,000 (min)	7,000 (min)	A
International Reporting Regulatory Compliance		Refer to table	B
Description of Disbursements for Foundations (only) ²		2026 CHF	Note
Annual Tax for Trusts and Foundations (For Liechtenstein)		1,800	C
Registered Agent		Please see Note	C

¹ This is an entity which is administered and with a directorship in Switzerland but is registered in a jurisdiction in which we do not have a registered office, such as the BVI, Seychelles, Cayman etc.

² These fees do not apply for trusts



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2026 FEE SCHEDULE — FAMILY OFFICE



NOW AND FOR FUTURE GENERATIONS

Establishment, transfer in, or terminations costs (please consider where applicable)

Description of Stonehage Fleming Fee	Trust CHF	Foundation CHF	Swiss Company CHF	Non-Swiss Company CHF	Note
Incorporation / Settlement / Transfer in	5,130 (min)	5,130 (min)	11,560 (min)	4,120 (min)	D
Termination or Transfer Out of Structure	6,180 (min)	6,180 (min)	6,180 (min)	6,180 (min)	E

Description of Disbursements	CHF	Note
Registered Agent, Swiss registry	Please see Note	C
Incorporation – Company Seal	100	C

Non-standardized fee profile (all applicable entities, please consider where appropriate)

Description of Stonehage Fleming Fee	2025 CHF	2026 CHF	Note
Restricted Services (registered office only services)	4,350 (min)	4,375 (min)	
Provision of Protector, Enforcer or Guardian (either sole or corporate)	1,375 (min)	1,385 (min)	A
Use of Stonehage Fleming Nominee Company	275 (min)	280 (min)	
Use of External Nominee Company	1,300 (min)	1,350 (min)	
Use of a Non-Core Banking Relationship (per relationship per entity)	2,000	2,010	F
Share Certificate – Safe Custody of Unlisted Investment (not administered by Stonehage Fleming)	180 (min)	185 (min)	
Third Party Investment Review	455	480	C
Maintenance of Charge Register	155 (min)	160 (min)	
Direct Investment Administration	20 bps	20 bps	G



Time Charges

During the course of the year, our staff record their time for the Agreed Services which is set out in the scope of work agreed for the entity(s). This is either charged on a time spent basis or under a fixed fee, the latter not including Transactional and Other Activities (out of scope work) which are charged separately on a time spent basis. Time charges will vary depending on the expertise of the staff member and on the urgency and complexity of the transaction. The scale of average fee rates is available on request.

Charges for Automated Posting of Transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF)

In addition to the fixed annual charges, charges apply for the automated posting of transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF). These charges vary depending upon the nature of activity. APT charges range from CHF 6.00 to CHF 17.00 per transaction, APM charges are CHF 80.00 per transaction (with an extra charge if minutes/resolutions are signed using DocuSign) and APF charges are CHF 15.00 per transaction.

VAT/GST

All fees and charges may be subject to V.A.T. where applicable.

Other

All references to years (2025, 2026) are based on calendar years. Where we are taking on a client during the year, the provision of corporate director, trustee, council member, registered office fees, and all other costs are billed on a pro-rata basis.



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NOTES:

- A** This is the minimum fee which the provision of such fee would entail and is based on the complexity, fiduciary risk and compliance risk that the entity and or group would entail.
- B** This is an annual fee based on the size of the group structure and regulatory risk profile, applicable per client entity for work needed to process and run AML, Substance and FATCA/CRS standard workflow for the regulatory reporting of our main jurisdictions. Any work in addition to this will be charged on a time spent basis.

All amounts in CHF

		Client Risk Rating	
		Standard	Higher/Highest
Small Client Activity Group	up to 4 clients	1,750	1,950
Large Client Activity Group	from 5 clients	1,450	1,600

- C** These fees are not Stonehage Fleming fees and they are fees related to third parties and are subject to change.
- D** Where the shareholder of the company is an individual or a shareholder which is not a Stonehage Fleming administered entity, the minimum fee is CHF 5,200.
- E** Please be aware that when we are striking off a BVI company there are potentially additional disclosures which need to be adhered to at the BVI registry and therefore we will consult with the relevant registered agent to ensure that the costs associated with this are considered.
- F** A full list of current banking or custodial relationships are considered core banking/custodial relationships and do not incur the annual non-core banking fee is available on the hub/family office and the Stonehage Fleming website.
- G** The direct investment administration fee is a fee, which only applies to Private Equity funds, or Mutual Funds including Single Hedge funds which are held without a custodian in place. This is based on the market value of the relevant assets which are not held via a custodian and do not include unlisted limited liability companies. For 2026, a fee of 20 bps with a minimum of CHF 700 and a maximum of CHF 70,000 per annum.

Last updated and approved: October 2025

CONTACT US

If you think we may be able to help you and your family, please contact us for a discussion.
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