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TALENTURE SA

Talenture SA's structure and activities





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TALENTURE SA

TAX, CORPORATE & ADMINISTRATIVE SERVICES

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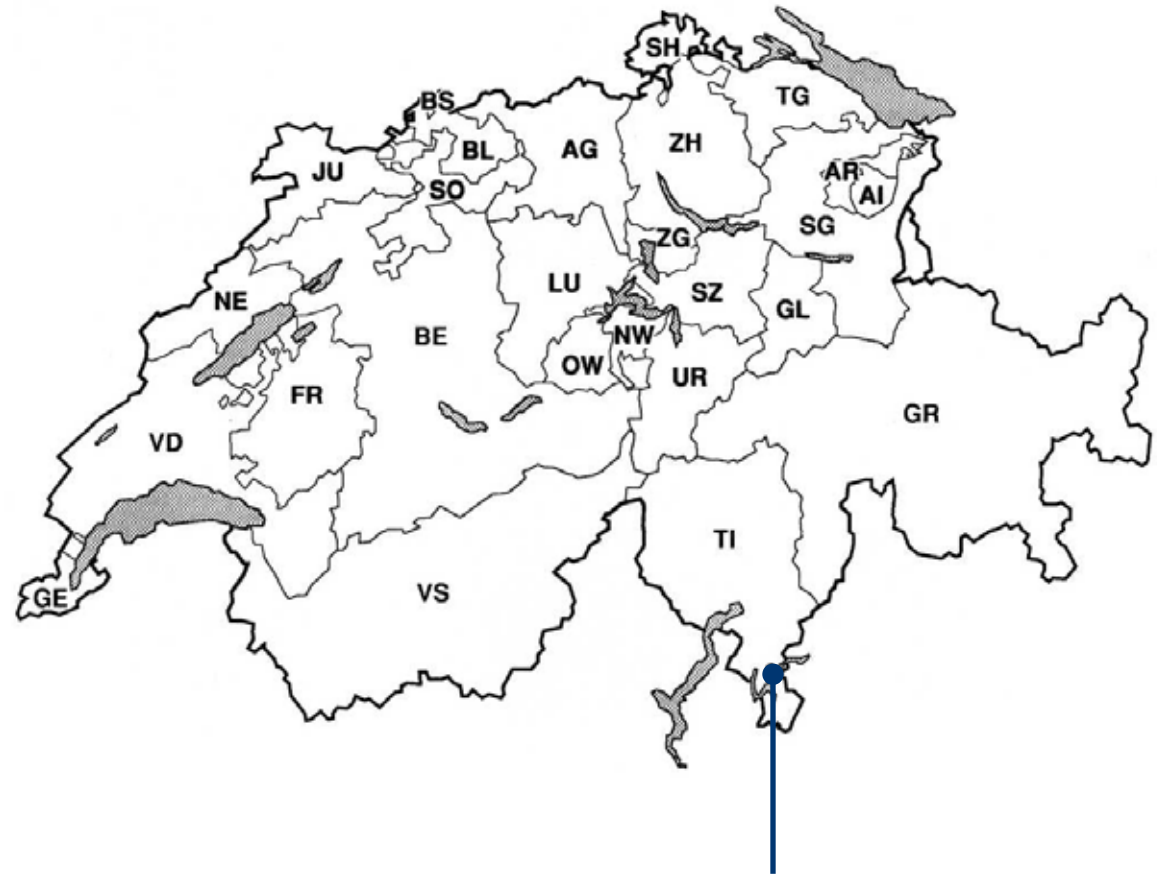




TALENTURE SA

AG Aargau
AR Appenzell A. Rh.
AI Appenzell I. Rh.
BL Basel-Land
BS Basel-Stadt
BE Bern
FR Fribourg
GE Genève
GL Glarus
GR Graubünden
JU Jura
LU Luzern
ZG Zug
NE Neuchâtel

NW Nidwalden
OW Obwalden
SG St. Gallen
SH Schaffhausen
SZ Schwyz
SO Solothurn
TI Ticino
TG Thurgau
UR Uri
VD Vaud
VS Valais
ZG Zug
ZH Zurich



TALENTURE'S OFFICE



TALENTURE SA

_about Talenture SA

TALENTURE SA, is a multi professional Swiss based corporation born in 1989 as a consulting company specialized in taxation, accounting, administration and auditing, focused on company management and entrepreneurs on the Swiss market.

TALENTURE SA is part of a company group specialized in international taxation; it was created with the intent of integrating a wide range of services to be offered to a well-aware and demanding clients.

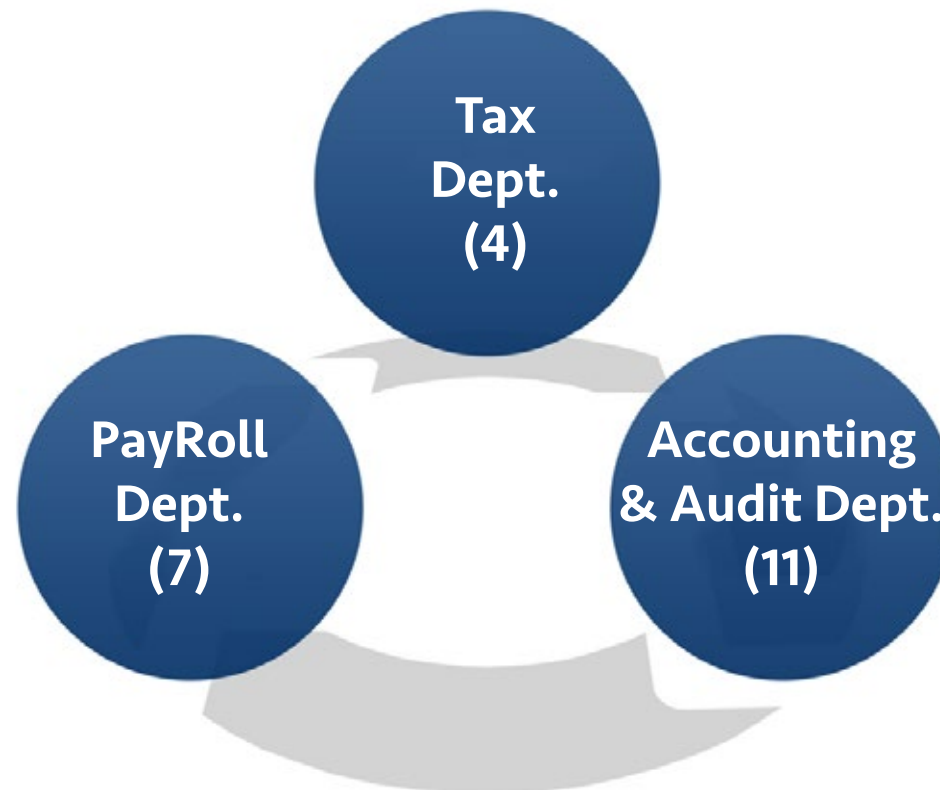
TALENTURE SA strongly believes in human resources administration outsourcing; based on specific needs, the client can choose from different levels of service supply. Small and medium size businesses represent the main clientele type where our human resources services show their best potential in administration on all Swiss territory.

Thanks to the experience accrued in many years of activity, **TALENTURE SA** offers to its clients a complete and personalized support, responding to different needs both on short-term and long run. Companies and individuals will find in us a capable consultancy structure for the services representing our core business.



TALENTURE SA

our teams' organization





TALENTURE SA

_domestic & international tax

Individuals taxation

- expatriates and immigration issues
- international assignments
- dual residence issues
- deferred remunerations
- artists and sportsmen
- assets protection
- relocation advice and service
- tax equalization

Corporate taxation

- dual residence and permanent establishment issues
- business income
- passive income (dividends, interests, royalties)
- capital gains
- license agreements, management contracts, cost sharing agreements, service agreements
- trading & manufacturing agreements
- securitization vehicles
- support on international re-locations and Country start-up

Audit and Due Diligence

Transfer price

Group re-organizations

Indirect Taxation

- Swiss Vat
- Italian Vat
- EC Vat



TALENTURE SA



_pay roll services

Talenture SA achieved in obtaining the “Statement on Standards for Attestation Engagements” no. 16 (SSAE 16) - Type II, as per Section 404 of the Sarbanes Oxley Act (SOX)

Focused in the preparation of payroll for businesses, the Team is distinguished from tax and accounting Teams.

Our clients vary from small businesses to large Swiss based Multinational Groups willing to segregate responsibilities deeply connected with the activity itself and also to save costs of running an in-house full-time payroll department.

Tasks that are generally requested to our Team are the following:

- Printing of employee pay checks on time for payday;
- Direct deposit of pay into employee bank accounts, when desired;
- Appropriate calculation and withholding of federal, state, and local taxes;
- Calculation of payroll taxes to be paid by employer (such as Social Security and Medicare in CH);
- Filing of quarterly and annual payroll reports;
- Depositing of withheld amounts with tax authorities;
- Printing and filing of year-end employee tax documents such as the Salary Certificate and/or confirmation of withholding tax payment.

Additional services may be offered:

- Management of retirement and savings plans;
- Health benefits or “deferred compensation” plans;
- Timekeeping, either online or in the physical form of “time clocks”;
- Producing export files containing payroll/general ledger data to be imported into a client’s accounting software;
- Human Resources (HR) tracking/reporting;
- Workers’ Compensation Insurance intermediary;
- Filing of Swiss Residence Permits.



TALENTURE SA

_accounting services

The goal is the measurement, processing and communication of financial information to Clients aimed at measuring the results of an organization's economic activities and conveys this information to a variety of users including investors, creditors, management, and regulators when applicable.

Our services can be divided into several fields such as financial accounting, management accounting, auditing, and tax accounting.

Financial accounting focuses on the reporting of an organization's financial information, including the preparation of financial statements.

Management accounting focuses on the measurement, analysis and reporting of information for internal use by management. Reporting activity to summarize financials to the management may have tailored deadlines, depending on Clients' needs.

Tax accounting is a fairly new activity in Switzerland but the today's business and tax environment is such that even in case business Clients have their internal tax departments, these are

often under pressure to be more effective and outsourcing is in some cases the solution.

To help Clients to respond to these demands, we provide assistance in three key areas:

Tax accounting: supporting quarterly and annual tax provision calculations, validating tax balance sheet accounts;

Tax function performance: improving operating strategy and organization design, tax process and controls, and data and systems effectiveness;

Tax risk: identifying and prioritizing key risks and assisting with controls monitoring and remediation.

The scope and nature of the services may differ from Client to Client but the common task is to help the Client throughout the entire tax life cycle, to plan and to be compliant with the increasingly growing complexity of tax compliance and working with the tax authorities.



TALENTURE SA

_audit services

ACCOUNTING AUDIT SERVICES:

The scope of a Swiss audit depends on the size of the company.

Ordinary audit: A qualified auditor is usually charged with ensuring the shareholders (or associates) that the annual report gives an accurate account of the financial standing of the company. It lets them know if they should approve or reject the annual report of the prior financial year. The accredited accountant must also verify that there are internal controls in place and the proposition by managers on employment benefits.

Limited audit: Since the audit is limited, the auditor is not required to get confirmation on balances from third parties or to assist in taking inventory. At the end of audit, the conclusion is limited to "on the basis of the limited audit of accounts, there was nothing observed to suggest that the annual report and the proposed allocation of profits is not in compliance with the Swiss law or the articles of association."

ANTI-MONEY LAUNDERING AUDIT:

TALENTURE SA is duly enlisted in the register of auditors ruled by the Swiss law anti money laundering. We are therefore authorized auditor for carrying out controls at the affiliated companies. Thanks to our specific competences as Executive Master in Compliance Management we offer the best consultancy on anti money laundering matters.

In this area our qualified staff assists companies and privates for the correct application of the relevant regulations, providing direct consultancy with the directive organs of each situation.



TALENTURE SA

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PORTALE SIDOCPORTAL

TALENTURE SA



TALENTURE SA

_backgrounds

Michele Antonini

- Federal Professional Accountant Certificate / Federal Certified Specialist in finance and accounting.
- Executive Master in Compliance Management / Canton Ticino Banking Association.
- Member of the Canton Ticino Tax Accountant Association.
- Member of the Canton Ticino Tax Accountant Chapter.
- Authorized Anti-Money Laundering (LRD) Auditor with the Organism of internal Control of the Canton Ticino Tax Accountant Register (OAD-FCT).
- Authorized Auditor, Law of the 16th of December 2005 (LSR) and relative decree of execution (OSRev).

Giuseppe Costantino

- Federal Professional Accountant Certificate / Federal Certified Specialist in finance and accounting.
- Member of the Canton Ticino Tax Accountant Association.
- Authorized Auditor, Law of the 16th of December 2005 (LSR) and relative decree of execution (OSRev).

Uberto Meraviglia Mantegazza

- Bachelor in Tax Law @ Università «Luigi Bocconi», Milan.
 - Of Counsel «Carnelutti Law Firm» Moscow, Russian Federation.
 - Authorized Tax Accountant, Canton Ticino, Switzerland.
 - Member of the International Fiscal Association – Italian Chapter.
- IBFD - International Tax Academy, Amsterdam (NL), master in Int'l Taxation.
- Speaker @ masters, conferences and training courses.
 - Columnist for various specialized journals and professional magazines.



TALENTURE SA

memberships to regulatory & professional bodies

