

# Securities accounting

Business & Outsourcing Services

The fluctuation of market, the complexity in laws, compliance regulations, the diversity of securities and the intertwined transactions have increased the monitoring of the securities portfolios significantly.

A transparent and well-structured securities accounting helps the owners of securities holdings to constantly comply with laws and regulations.

## Are you facing any of the following challenges

- Assessing the performance of your securities portfolios
- Monitoring compliance with investment strategies
- Meeting deadlines for tax obligations
- Benchmarking securities portfolios
- Issuing a financial reports, such as a balance sheet, profit and loss statements for each portfolio
- Complying with the current local legislation – also for multiple stakeholders
- Implementing new laws or assessment guidelines
- Implementing corporate policies

## This is how we can help/support you:

- Setting up a transparent and well-structured securities accounting, which will meet your expectations and comply with laws and regulations.
- Providing an independent approach for securities portfolios held with different banks, by applying exactly the same valuation guidelines and parameters
- Maintaining your securities accounting in the required currency and accounting standard (e.g. Swiss Code of Obligations, Swiss GAAP FER (26), IFRS, etc.) → dual accounting to meet several accounting standards is possible
- Tailoring reports to support your investment decisions or to meet your reporting requirements for tax purpose
- Advising and supporting you in the reclaiming of withholding taxes in Switzerland and abroad (also in co-operation with the banks)

- Consolidating multiple securities and financial accounting systems for you
- Extending the securities accounting to include other investments, such as metals, real estate, arts, etc.
- Controlling investments with various evaluations
- Monitoring system in accordance with the Ordinance on the Oversight of Occupational Pension Schemes 2 (OPO2 / BVV2) policies

## What are your advantages?

- Efficient controlling instruments
- Independent, up-to-date reporting prepared on time
- No infrastructure, IT and training costs
- Experienced, well-trained KPMG employees with an international network who are used to work in multidisciplinary teams
- Access to internal specialists in case of any issues, such as VAT, tax, accounting law, FATCA, AIA and many other tax and compliance regulations
- Continuous presence, also in case of absences
- Simple integration into your general ledger or, alternatively, combined securities and financial accounting
- Overview of any potential withholding tax reimbursements
- Focus on your core business

Besides these advantages for your securities accounting, we also offer a range of multidisciplinary services related to portfolios.

---

## Contacts

### KPMG AG

Badenerstrasse 172  
Postfach  
8036 Zürich

[kpmg.ch](https://www.kpmg.ch)

### David Oberson

Partner, Head of Business &  
Outsourcing Services GE/VD

+41 58 249 37 92  
[doberson@kpmg.com](mailto:doberson@kpmg.com)

### Mathilda Studer

Director, Head of Business &  
Outsourcing Services ZH/ZG

+41 58 249 36 90  
[mathildastuder@kpmg.com](mailto:mathildastuder@kpmg.com)

### Enzo Massimiano

Director, Head of Business &  
Outsourcing Services SG

+41 58 249 25 53  
[emassimiano@kpmg.com](mailto:emassimiano@kpmg.com)

---

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received, or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

©2016 KPMG AG is a subsidiary of KPMG Holding AG, which is a member of the KPMG network of independent firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss legal entity. All rights reserved.