

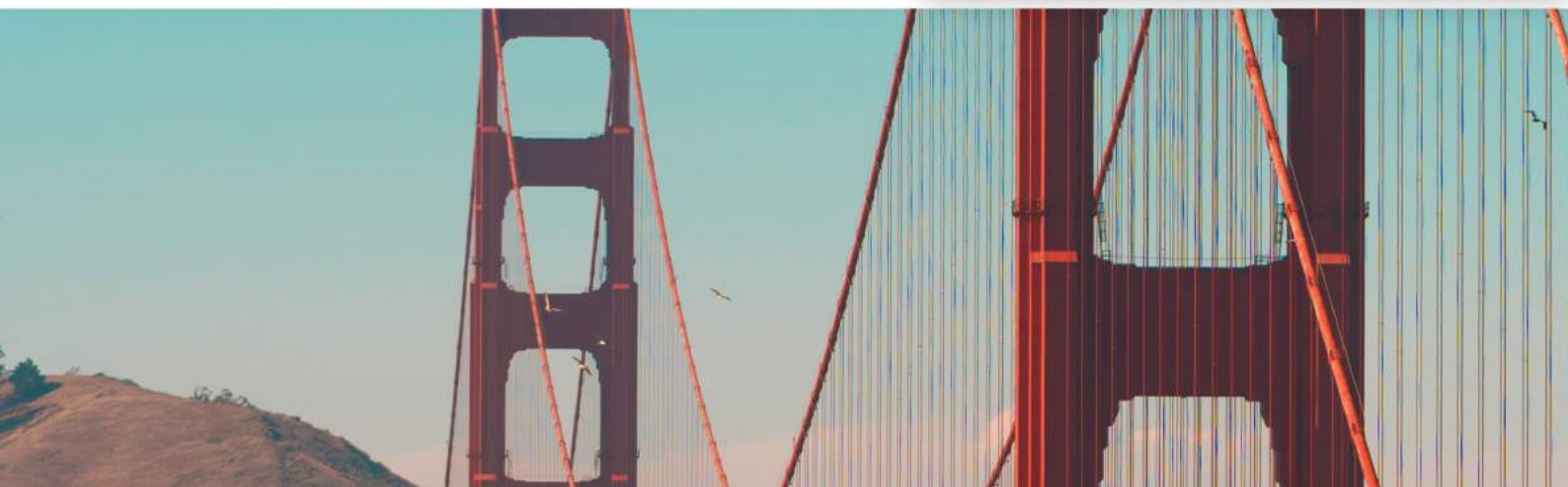


ESTABLISH
FOREIGN-CAPITAL
INVESTMENT
COMPANY IN **VIETNAM**

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ABOUT APOLAT LEGAL

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Apolat Legal is a licensed law firm providing a broad range of legal services in a variety of practice areas for domestic and international clients. The firm commits to resolving legal-related business issues in the most thorough and beneficial way for various clients in Vietnam.

The firm's lawyer team specializes in almost all legal practice areas including Real Estate and Construction; Industry & Production; Distribution & Retail; Information Technology; Energy; Education & Training; Medical & Pharmacy; Restaurant; Tourist & Hotel; Carriage; Agro-Forestry-Fisheries.

Apolat Legal has been recognized and awarded by and/or our articles published by various world-leading international and local organizations and publications in the legal field, including Asian and Thai Binh Duong Law Association. (LawAsia 1966), The Legal500, IP Link, AIPPI, IP Coster, Lexology, Global Trade Review (GTR), The The Saigon Times...

Comprehensive consultancy

Apolat Legal' services in Corporate and Investment activities include:

Quantifying benefits and risks related to government investment policies; Assessing the legal capacity of partners and advising on joint venture agreements; Consulting on company structure; Consulting on conditions of business and implementing investment projects; Obtaining investment approvals, operating licenses; and Consulting on law compliance for clients in the course of doing business in Vietnam such as Intellectual Property, Labor, Dispute Resolution, etc.,. In particular, with our practice experience and ability to work with state agencies in different localities, Apolat Legal' lawyers, in many cases, can help clients reaching agreements and deadlock resolutions with localities and authorities easier more than ever, thereby considerably contributing to the success of clients.

Commitment

The professionalism, dedication in every action and efficiency in work are the core factors behind Apolat Legal's success. We always strive to provide clients with the most optimal options and solutions to quickly and appropriately address the clients' requirements. Professionalism combined with extensive knowledge and multi-disciplinary experience has been attributed to Apolat Legal's position in the legal market and position of trust with clients.

WHAT WE DO

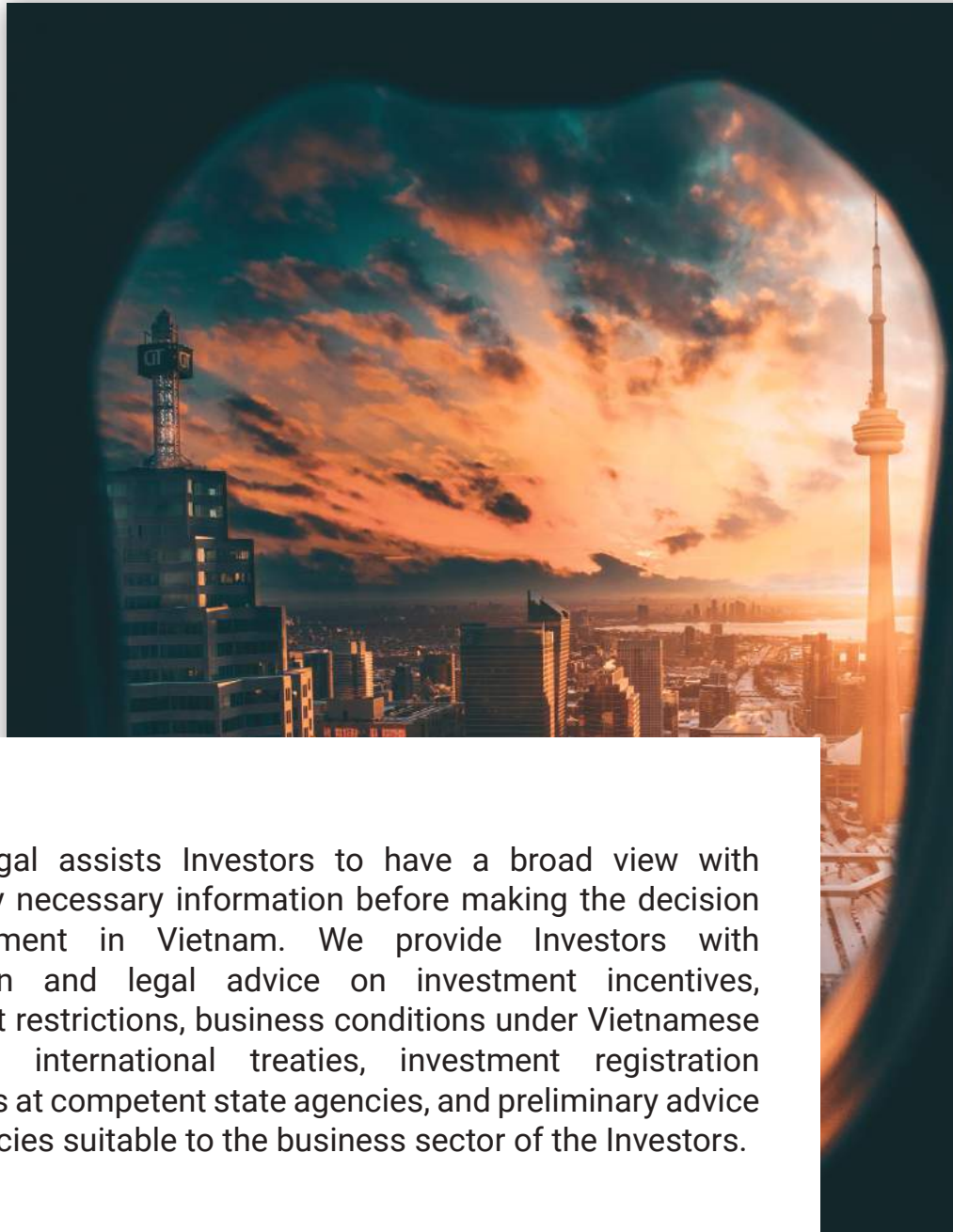


Apolat Legal' assistance throughout the investment and business development

Apolat Legal commits to accompanying Investors since the first steps and throughout the development. We provide Investors with comprehensive, clear, and specific legal solutions to help them make informed business decisions and achieve their desired commercial goals. Apolat Legal is a valuable partner to help Investors comply with the law while ensuring flexibility and minimizing risks, thereby optimizing business efficiency during market penetration and expansion. This requires practicality and efficiency to be the top priority, and Apolat Legal is fully capable and experienced.

1.

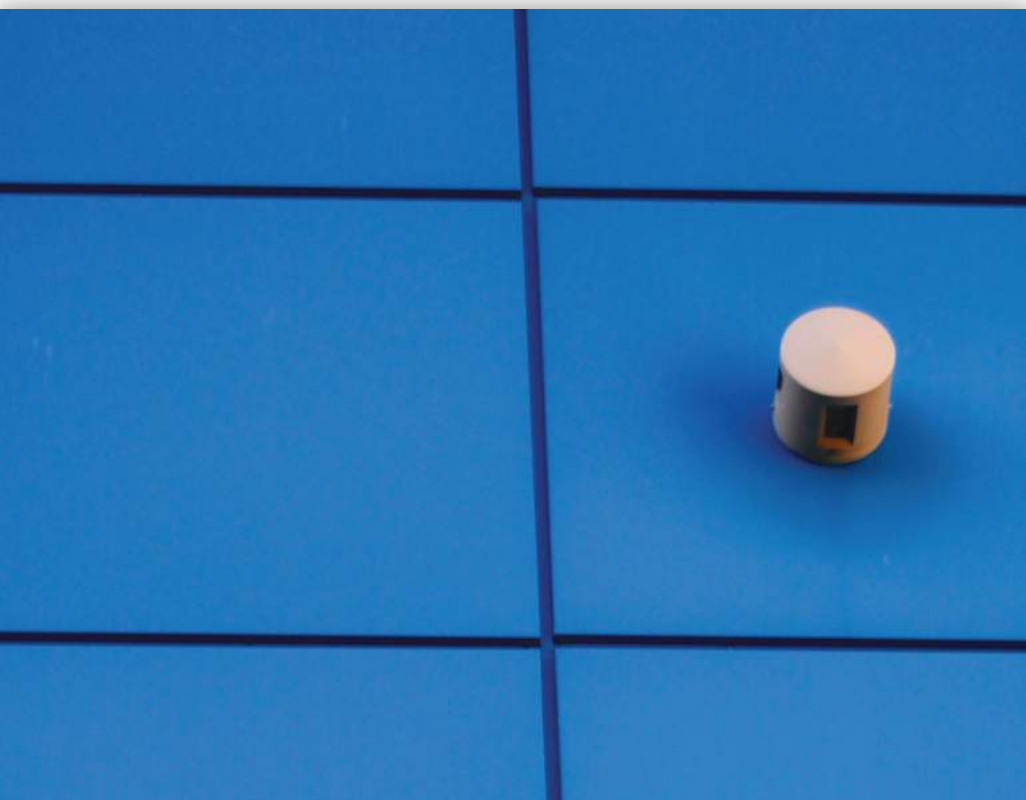
Pre-establishment consultancy



Apolat Legal assists Investors to have a broad view with adequately necessary information before making the decision of investment in Vietnam. We provide Investors with information and legal advice on investment incentives, investment restrictions, business conditions under Vietnamese laws and international treaties, investment registration procedures at competent state agencies, and preliminary advice on tax policies suitable to the business sector of the Investors.

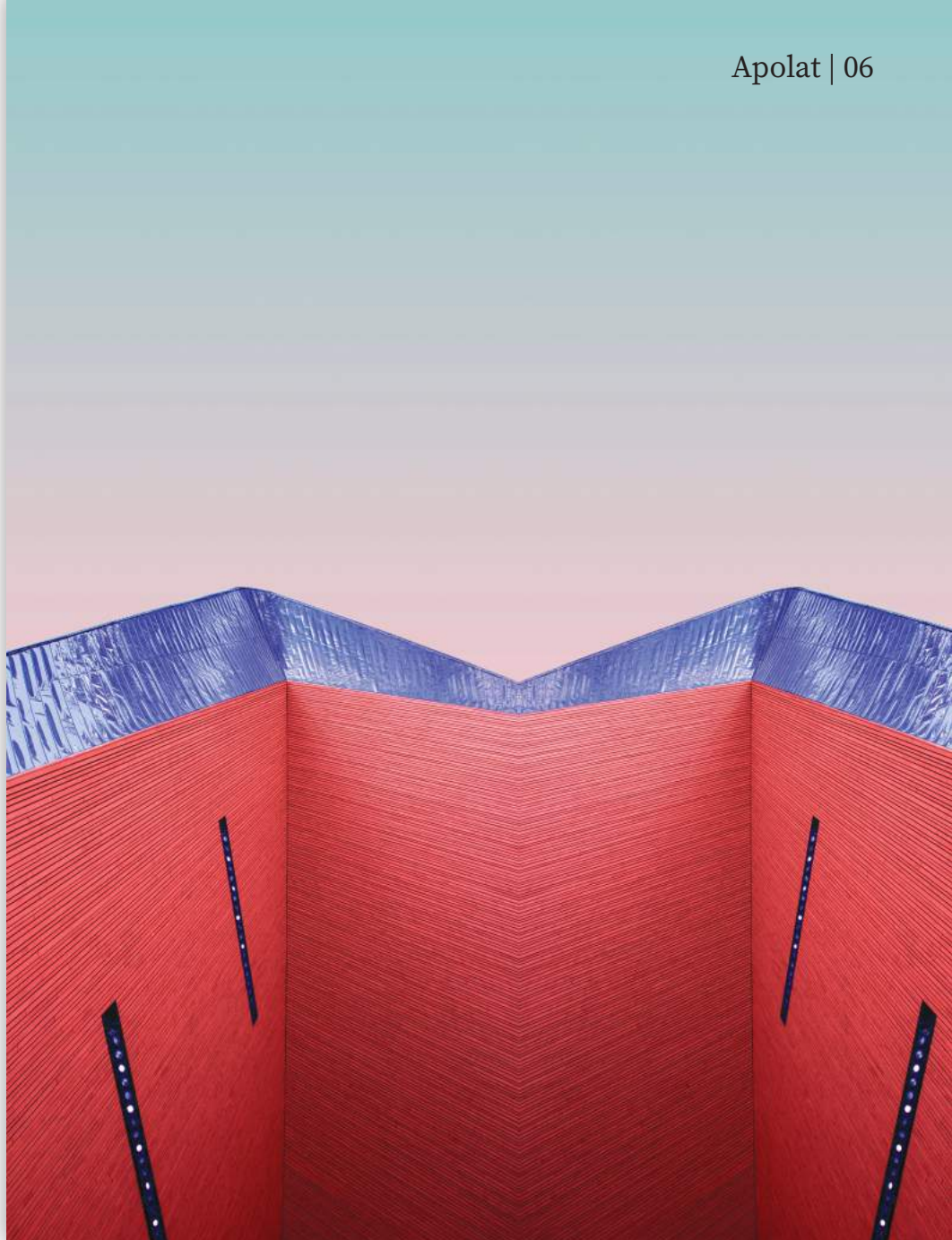
2.

Land/office rental



Selecting a location to set up the factory or office is a critical stage, Investors need to consider carefully before making a decision. Apolat Legal support Investors in the legal appraisal of the location, reviewing the lease agreement to minimize risks and ensure the sustainability of business activities. Besides, for Investors who have not yet identified the investment location, Apolat Legal supports in connecting with professional agencies for seeking lands/offices that meet the requirements of each project.

3.



Investment Consultancy

Ever since participating in WTO in 2007, Vietnam has constantly changed policies and regulations of law in order to attract foreign investment sources into Vietnam. However, Foreign Investors are still under strict control of state agencies and have to perform much more complicated administrative procedures than domestic investors. Besides, the overlap of regulations causes a lot of difficulties for Investors to understand and comply with law regulations. With in-depth knowledge in regulations of the Vietnamese laws, in conjunction with the broad practical experiences in providing legal services for Investors, Apolat Legal always provides Investors with optimal investment methods to apply incentives under Vietnam's policies.

4.

Business registration

After completing the investment registration, Investors will carry out the company registration and some related procedures to have a full legal capacity to sign documents, contracts and start operating as a legal entity in Vietnam. Apolat Legal assists Investors in drafting documents and acting on their behalf to carry out procedures at competent agencies, ensuring the registration process is quick and accurate, thereby contributing to the development of the investor's business smoothly and auspiciously.



5.


Bank account creation



The company must create a direct investment capital account at a licensed bank to operate in Vietnam in accordance with the law on foreign exchange transactions. The investment capital contribution, the transfer of the principal investment capital, profits or other offshore lawful proceeds must be made through this account. Therefore, selecting which bank to create the direct investment account is very important. Apolat Legal assists clients in selecting and working with banks in the opening process of a corporate bank account.

6.

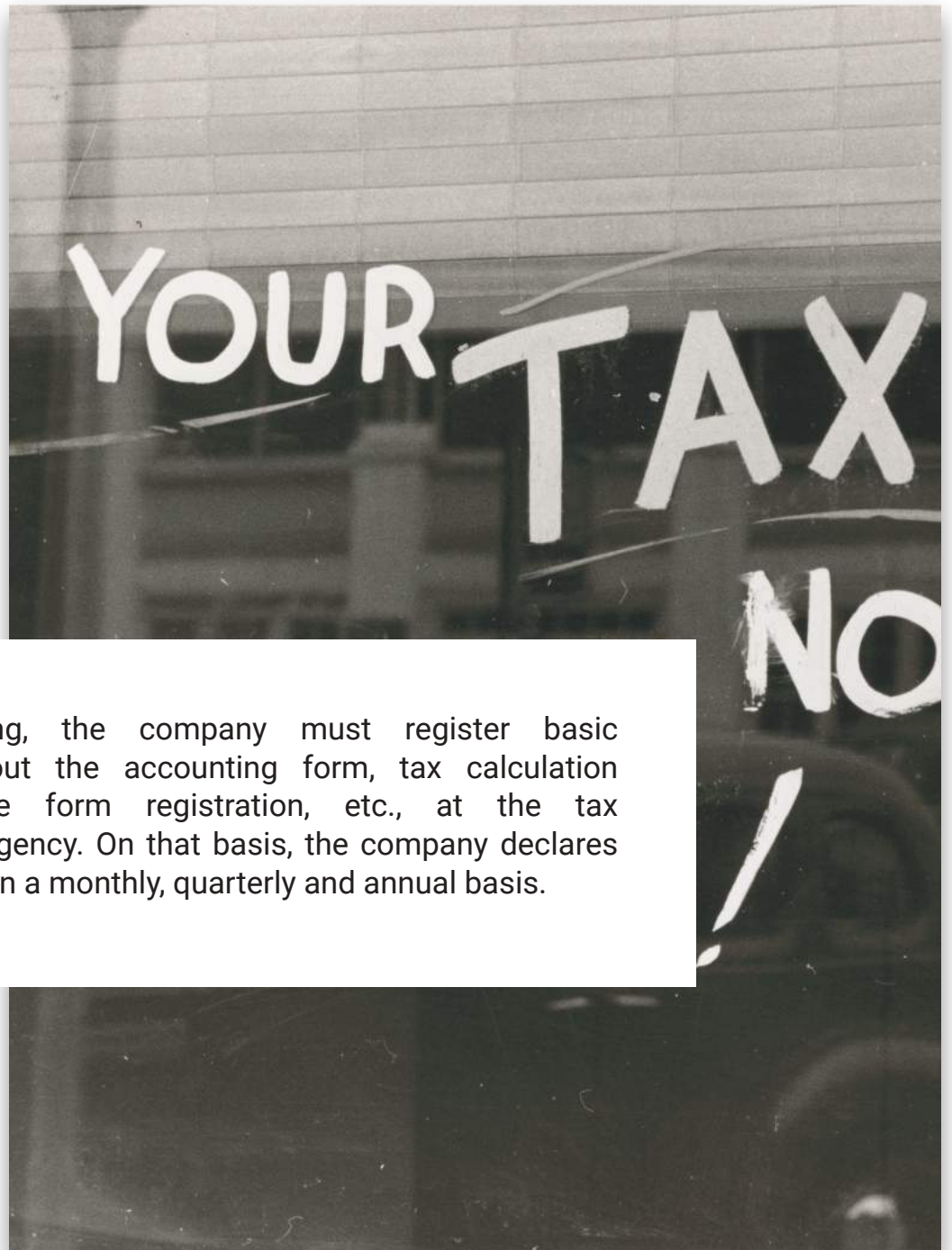
Investment capital contribution



Investment capital can be contributed in Vietnam Dong, foreign currency, gold, the value of land use rights, intellectual property rights, technology, technical know-how, other assets. For the ownership-registered assets or land use right value, Investors should take notice of carrying out the procedures for transferring ownership of such property to the company at the competent state agencies.

7.

Tax registration



Before operating, the company must register basic information about the accounting form, tax calculation method, invoice form registration, etc., at the tax administration agency. On that basis, the company declares and pays taxes on a monthly, quarterly and annual basis.

8.



Application for operation licenses

Depending on the company's business line with or without conditions as prescribed by Vietnamese law, the company will have to comply with the conditions and may apply for several sub-licenses before doing business in that field. Apolat Legal advises Investors to meet business conditions, acts on Investors' behalf to work with competent state agencies to explain and apply for the operation license.

NOTABLE CLIENTS



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