



Introduction KPMG in Vietnam

2018

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Our experts come from various backgrounds including accounting, finance and law. They work together in order to share ideas and add value to your business. The mission of this group is to provide international standard services to potential market participants. The group acts as a bridge between participants and Vietnam’s authorities and trading partners, providing intelligence, advice and support regarding Vietnamese regulatory, financial and commercial issues.

Where necessary and appropriate, KPMG will work with external partners, including Vietnamese consulting firms, to ensure the success of Market Entry projects. Whether providing a comprehensive market entry solution, or addressing a specific issue or problem in support of a larger project, KPMG has the resources and expertise to provide dedicated professional support to entities exploring, entering or altering their presence in the Vietnamese market.

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Warrick Cleine

Chairman & CEO KPMG Vietnam and Cambodia

We set the standard in the industry



Vietnam Transfer Pricing Firm of the Year

International Tax Review, 2017



Asia Tax Firm of the Year

International Tax Review, 2017



Advisory Firm of the Year

Global Sourcing Association, 2017



M&A Advisory Firm of the Year

Ministry of Planning and Investment, 2017

KPMG is one of **the largest** professional services firms in Vietnam

KPMG has been in Vietnam since **1994**

4 Offices in Ho Chi Minh City, Hanoi, Da Nang and Phnom Penh

32 partners and over **1,200 staff**

More than **2,000 clients**



We are the Clear Choice for leading global & local firms

We have substantial experience in Vietnam, that spans across 20 years of operations



Audit

- Financial Statement Audit
- Accounting Advisory Services
- Assurance over financial information
- Assurance over processes and non-financial information



Tax & Legal

- Corporate Tax
- International Tax
- Merger & Acquisition Tax
- Global Transfer Pricing Services
- Indirect Tax
- Global Mobility Services
- Tax Dispute Resolution and Controversy
- Market Entry and Business Set-up
- Corporate Secretariat Services
- Corporate Regulatory Compliance
- Restructuring and Liquidation
- M&A
- Initial accounting setup
- Bookkeeping and reporting
- Preparation and filing of statutory financial statements
- Invoice Printing Process and reporting to the tax authority
- Preparation and filing of compulsory statistics reports



Advisory

- Deal Advisory
 - Strategy
 - M&A
 - Due Diligence
 - Valuations
- Management Consulting
- Risk Consulting
- Forensic services



Financial Services



Real estate and Construction



Energy and Infrastructure



Healthcare and Life sciences



Consumer and Retails



Industrial Manufacturing



Transport and logistics



What we do in Audit?

Our Financial Statements Assurance Services include:

- Audit of financial statements prepared to International Financial Reporting Standards (IFRS) or local generally accepted accounting principles (GAAP).
- Review of IFRS and local GAAP financial statements.
- Agreed upon procedures performed to comply with management or regulatory requirements.

Our Accounting Advisory Services include:

- Advisory on accounting impact of contracts, restructuring and transactions under IFRS and local GAAP.
- Training in local GAAP, IFRS and special topics such as Business Combination and Financial Instruments.
- Comfort letter and other assurance requirements on debt or equity issuance.

Other Assurance Services include:

- Assurance on Financial and Non-Financial Information for management reporting or compliance with rules and regulations.
- Assurance on Internal Control Over Financial Reporting.



What we do in Tax?

Our Integrated International Tax (IIT) Services include:

- Tax and duty planning and restructuring.
- Double tax agreement (DTA) applicability and application.
- PE risks/exposure review and tax planning opportunities.
- Tax efficient supply chain management.
- Transfer pricing planning and advisory.
- Transfer pricing, tax and customs dispute resolution and controversy services.
- Transfer pricing Compliance and Documentation.
- Trade & Customs.
- Free Trade Agreement (FTA) advisory.

Our Indirect Tax services include:

- Advisory services on the development and execution of effective indirect tax management strategies for Value Added Tax (VAT), Customs & Excise duties, VAT refund, VAT & Customs compliance support, Foreign Trade Policy-related matters evaluation and implementation.
- VAT & Customs dispute resolution & controversy.
- Value Chain Management (VCM).

Our Corporate Income Tax (CIT) services include:

- CIT structuring and planning for investment model, onshore and cross border asset or investment transactions.
- CIT compliance review and CIT filing support.
- CIT ruling and petition.

Our Personal Income Tax (PIT) Planning include:

- Remuneration package structuring and planning
- PIT compliance review and support
- PIT filing

Our Tax Risk compliance services include:

- Tax compliance system health-check
- Tax audit support subject to tax audits or other investigations by tax or customs' authorities
- Tax petition and obtain tax rulings

Our Mergers & Acquisitions (M&A) services include:

- Pre transaction structuring
- Post transaction tax modelling & integration assistance
- Tax due diligence & risk assessments
- Vendor assistance

Our Corporate Services include:

- Initial accounting setup.
- Monthly bookkeeping and reporting.
- Preparation and filing of statutory financial statements.
- Assistance with Invoice Printing Process and reporting to the tax authority.
- Checking of the contents of invoices/receipts attached with expenses claim and payment requests.
- Preparation and filing of compulsory statistics reports.



What we do in Advisory?

Our Deal Advisory services include:

- Due diligence
- M&A
- Restructuring
- Strategy
- Valuations

Our Risk and Management Consulting services include:

- Internal audit advisory
- Process and internal controls
- Enterprise risk management

Our IT Enabled Transformation services include:

- ERP vendor selection
- ERP Project management
- Oracle & SAP Implementation
- SAP ERP Implementation
- ERP enhancement
- IT governance & security
- IT audit



What we do in Legal?

Market Entry and Business Set-up:

- Market entry advice
- Regulatory analysis on business structuring
- Investment and business licensing assistance

Corporate Secretariat Services:

- Corporate documentation and records
- Stamping services
- Authentication services
- Translation

Corporate Regulatory Compliance:

- Advise on all regulatory requirements
- Guidance to design and implement internal regulatory compliance policies
- Licensing renewals and reviews
- Regulatory reporting
- Regulatory compliance health check
- FCPA and Anti-bribery training

Restructuring and Liquidation:

- Legal restructuring advice and implementation support
- Liquidation advice and implementation support

Mergers and Acquisitions:

- Legal structuring and planning
- Legal due diligence
- Pre-contract disclosure and confidentiality agreements
- Transaction documentation (equity and asset sale and purchase agreements, mortgage agreements, management agreements, loan agreements and other related documents)
- Pre and post-closing support

Information Technology & Communications (“ITC”):

- E-commerce advice
- Data privacy advice and consent forms

Property and Construction

- Commercial leases
- Construction contracts
- Property transfer

Commercial

- Commercial agreements:
- Distribution and agency
- Trademark, copyright and technology licensing
- Know-how disclosure and confidentiality
- Franchising
- Supply
- Procurement
- Manufacturing
- Loans
- Advertising and promotion regulatory compliance
- Product registration

Employment and Immigration

- Employment advice and compliance
- Employment contract
- Handbook and Internal Labor Regulations
- Employment dispute resolution
- Work permits, visa and residence permits

Intellectual Property (“IP”)

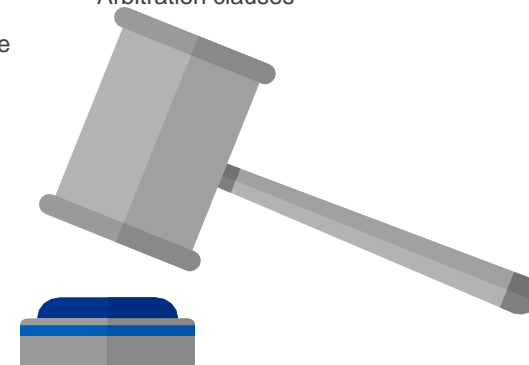
- Trademark advice and registration assistance
- IP infringement assistance

Litigation Support:

- KPMG Legal will work in conjunction with a local law firm to meet clients’ requirements in relation to litigation

Dispute Resolution

- Arbitration advice and assistance
- Alternative dispute resolution advice
- Arbitration clauses



Market Entry Process and Our Services



Marker Entry Strategy

- Market Due Diligence
- Corporate Intelligence / Background Check
- Commercial Due Diligence (CDD)
- Regional & Location Analysis
- Profit and Capital Repatriation Strategies
- Target Identification & Analysis
- Labor Issues

Tax & Legal Analysis

- Deal Structuring & Corporate Structuring Options
- Vietnamese Tax Issues
- Business Licensing Issues
- Employee Issues
- Employee Issues
- Profit & Capital Repatriation Strategies

Deal Execution

- Commercial Due Diligence (CDD)
- Tax & Legal Due Diligence
- Financial Due Diligence (FDD)
- Licensing Support
- Negotiation Assistance

Post Deal Support

- Corporate Secretariat Services
- Corporate Regulatory Compliance
- Restructuring and Liquidation
- Employment and Immigration
- Tax compliance
- Tax and regulatory advisory services

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Position	Manager – Korean Desk, Markets Group
Qualification and Education	<ul style="list-style-type: none"> ■ Bachelor of Science in Urban Management and Business Administration, University of Seoul, Korea ■ Member of the Korean Institute of Certified Public Accountants
Role	<ul style="list-style-type: none"> ■ Song-Hak is a Korean Desk at Market Group in KPMG Limited. ■ Song-Hak joined KPMG Korea in 2012 and completed various audit and advisory projects related to M&A buy-side, sell-side, valuation and PPA.
Experience	<ul style="list-style-type: none"> ■ Major projects are as follows: ■ Valuation of Samsung Venture Investment Corporation No.6 ■ Valuation of Samsung Life Insurance Co., Ltd.’s investment company in London. ■ Valuation of Samtan International Co., Ltd. for rights offering purpose. ■ Impairment Test for resource development business of LG International Corporation. ■ Valuation for Hanjin Kal Corporation’s acquisition of Hanjin Shipping Co., Ltd.’s trade mark rights. ■ Financial Audit of Korean Air Lines Co., Ltd. ■ Financial Audit of General Electric Korea’s subsidiaries. ■ Financial Audit of BASP Company Ltd.’s Mongolian office. ■ Pro Forma project for division of Korean Air Lines Co., Ltd. ■ Financial due diligence and asset valuation of Korean Air Lines Co., Ltd. for asset backed securities issuance purpose. ■ GSK SOX Test project.

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Position	Manager – Korean Desk, Markets Group
Qualification and Education	<ul style="list-style-type: none">■ Bachelor’s Degree in Physics, Seoul National University■ KICPA
Role	<ul style="list-style-type: none">■ IL’s role as the client service manager will be to coordinate with the Board of Management to ensure that the audit process is properly communicated and explained.
Experience	<ul style="list-style-type: none">■ IL has over 8 years of experience with KPMG Korea in financial statement audit, internal controls consulting and IFRS conversion projects. He has provided audit services for clients in various industries in Korea. Including petro chemical, ship building, healthcare and heavy electric industry.■ IL has actively participated in various advisory projects, especially focusing on IFRS assurance, conversion and financial due diligence such as IFRS conversion of Lotte Group, due diligence and valuation project to KUKJE Machinery and adoption of IFRS15 to Hyundai Heavy Industries Group.■ IL joined KPMG Vietnam in April 2017 and he serves as Korean Desk being responsible for serving and developing Korean clients base of KPMG Vietnam.



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