Luther.



Luther in Asia

Legal and Tax Advice | www.luther-lawfirm.com Corporate Services | www.luther-services.com

About Luther in Asia

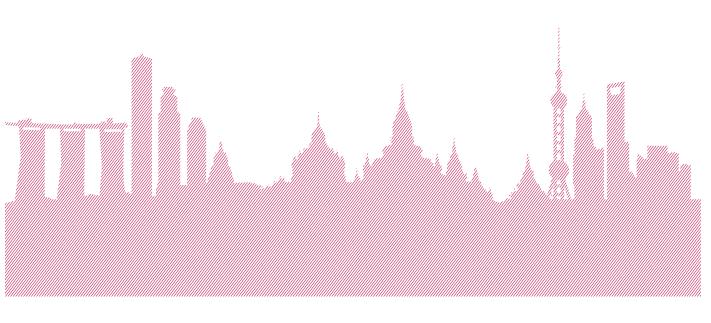
Legal advice – especially in Asia – is more than explaining the legal system to you. We are here to do more. We make a true effort to understand your business. We devise and help you implement legal and tax structures that work and let you focus on being successful in the world's most dynamic economic region.

We provide a complete range of legal advice, corporate, accounting and tax services to clients doing business in and from Asia. To offer a seamless service we have teams in Germany as well as in Asia, led by partners with many years of experience on both continents. That way we can immediately answer questions concerning investment decisions in Germany and Asia and provide our clients with an accurate assessment of the particularities of their investment, no matter where they are located.

Singapore is a leading international trading & financial hub. As such, it serves as the Asian headquarters for, amongst others, many of the large European-based companies operating here and elsewhere within the Asia-Pacific region. Shanghai is the main hub for doing business in China.

From our two principal Asian offices located in the two aforementioned hubs, Singapore and Shanghai, and our other Asian offices in Kuala Lumpur (Malaysia), Yangon (Myanmar) and Delhi-Gurgaon (India) and with our Indonesia team, we regularly act for and provide cost-effective practical advice to a multitude of diverse business entities who require sound legal guidance and professional support.

This support is further strengthened by the long-established business relationships Luther has successfully developed over the years, both locally and with our regional partners throughout Asia. Over the years, we have, through our own offices and together with our "best friends" in Australia, China, Hong Kong, India, Indonesia, Japan, Malaysia, Myanmar, New Zealand, the Philippines, Singapore, South Korea, Thailand and Vietnam, completed many significant matters to the satisfaction of our clients.



Luther Corporate Services

The services of Luther law firm are complemented by the support given by the various Luther Corporate Services entities ("LCS") in Asia.

LCS' accountants, HR specialists and tax consultants offer all the services one would necessarily associate with a "one-stop" concept, from outsourced administration to accounting, payroll, tax compliance and related advice. Additionally, LCS provides corporate secretarial services, especially in the Asian "common law" countries.

Luther law firm and LCS collectively provide the professional competence and experience necessary to advise and assist comprehensively in all business matters in Asia.

Our tax experts advise on individual and corporate tax compliance as well as on withholding tax issues, on Double Taxation Agreements and on complex international tax structures.

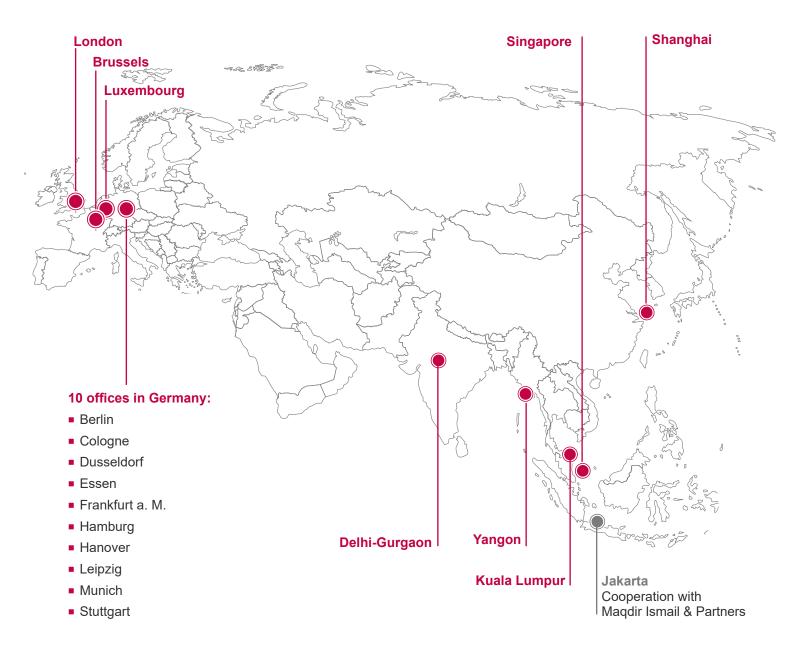
Under LCS we also carry out the time consuming administrative tasks of the accounting function a business must undertake, allowing our clients to concentrate on growing their business.

Our Corporate Services include

- Establishment of a company
- Corporate secretarial services
- Provision of personnel to assume statutory positions
- General services to ensure statutory compliance
- Accounting & financial reporting
- Bookkeeping
- Management reports
- Statutory accounting
- Individual and corporate tax compliance
- Human resources & payroll administration
- Cash fund & payment administration
- Dissolution / Deregistration



Our Locations



About Luther

Luther Rechtsanwaltsgesellschaft mbH is one of the top addresses among German commercial law firms. From our ten German offices and six international offices, our lawyers and tax advisors advise their clients both in legal disputes and in organisational issues. We focus on providing efficient and farsighted advice which leads to the desired commercial results. This, together with the sensible allocation of time and personnel resources, provides the basis for our innovative advice. Luther provides legal and tax advice in all areas relevant to companies, investors and the public sector. Knowledge of the market in which our clients are active is a prerequisite for providing successful advice. That's why our lawyers and tax advisors, in addition to their specialised legal knowledge, also focus on advising clients from particular industries.

Areas of practice

- Antitrust law
- Banking and capital markets
- Commercial and distribution law
- Complex disputes
- Corporate law
- Employment law
- Energy law
- Environment and planning law, regulatory
- Family businesses entrepreneurial families
- IP and copyright law
- Insurance law
- International arbitration
- International trade law
- Litigation and mediation
- Mergers & Acquisitions
- Property transactions
- Public procurement law
- Public subsidies/state-aid law
- Public-private partnership
- Real estate law
- Restructuring and insolvency
- Tax law
- Technology, media and telecommunications
- White-collar crime & compliance

Our approach is interdisciplinary. Legal and tax issues are in our opinion often closely linked, and long-term commercial and financial implications should not be overlooked either. We benefit from the close working relationship between our lawyers and our tax advisors as well as from years of experience working with business consultants, accountants and bankers. We are, of course, also able to provide advice to our clients in international matters. We have our own foreign offices, which are located at six important finance and investment centres in Europe and Asia. In addition, we have long-standing, close relationships with business law firms in all relevant jurisdictions around the world. In Continental Europe, Luther is part of a group of independent law firms each of which is one of the leading law firms in its own country. These law firms have a strong track record in cross-border projects and are engaged in an ongoing exchange of information about new market trends and legal developments.

Sector focus

- Automotive and mobility
- Chemicals
- Energy and utilities, renewable energy
- Financial services
- Food, retail and consumer products
- Health care and medical
- Infrastructure, water and waste management
- Insurance
- Logistics
- Mechanical and plant engineering and construction
- Pharmaceuticals and biotechnology
- Public sector
- Real estate
- Shipping and maritime law

Luther in Singapore

Our lawyers unite substantial practical knowledge in important legal areas. Together with our legal partners we cover the entire spectrum of law in Singapore, ASEAN and beyond. We support foreign investors in the assessment of location and investment criteria, the structuring of investment projects, acquisitions and joint ventures. Finding and implementing solutions for sensitive areas like technology transfer and know-how protection also form part of our work. Alongside our clients we negotiate with future partners and local authorities and ensure the enforcement of their rights.

Luther law firm is by far the largest German based law firm in Singapore. 18 lawyers from Germany, France and Switzerland cover the whole range of corporate and commercial legal work as well as the structuring of investments within South and Southeast Asia.

Together with the accountants, tax practitioners and consultants, HR specialists, corporate secretarial specialists and general administration support staff of its Corporate Services arm, Luther in Singapore has a total of about 90 staff. Our international lawyer team is supported by excellent local Singaporean lawyers, with whom we have closely worked together for many years. Our practice spans across all aspects of doing business in this highly complex region, with a strong emphasis on acquisitions and joint ventures, foreign direct investment (FDI), intellectual property, trade and distribution, compliance, tax and employment. In addition to contractual issues, we advise overseas investors on effectively structuring their engagements to ensure compliance with regulatory requirements for their Asia projects and also on tax efficient profit repatriation.

Luther LLP

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Luther in Shanghai

Luther Law Offices Shanghai employs more than 20 international and local lawyers and is the largest German-speaking law firm in the city. Our China team consists of German and Chinese legal experts most of whom have nearly a decade of experience in developing and entering the Chinese market. Luther Shanghai is fully authorized to offer legal services including litigation, in China and provides advice on all questions of Chinese law. We support foreign investors in assessing location and investment criteria, structuring investments and managing complex acquisitions and joint venture projects. We lead negotiations with prospective partners and regulatory authorities and we enforce the rights of our clients in court or arbitration. With the help of our accountants and tax consultants, we provide clients with a "one-stop" concept covering corporate secretarial services, bookkeeping services, tax filing and payroll services.

In fact, we offer critical support during all stages of your Asian venture, including difficult adjustments to the ever changing environment.

Besides advising European companies in the Greater China region, we also accompany Chinese companies on their market entry and expansion into Europe, including acquisitions and public offerings in Germany and other European countries. Our lawyers unite substantial practical knowledge in important legal areas and cover both inbound (investments into China) and outbound (investment from China) projects. We support foreign investors in the assessment of location and investment criteria, the preparation of feasibility studies, the structuring of investment projects, acquisitions and joint ventures. Finding and implementing solutions for sensitive areas like technology transfer and know-how protection also form part of our work.

The office in Shanghai is supported by a team of German and Chinese lawyers across several offices in Germany. We offer our clients personalized advice – in German, English or Chinese. Luther Shanghai is in the heart of Lujiazui, the city's thriving financial district. The office is easy to reach by car or metro.

Luther Law Office

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Luther in Malaysia

Luther Corporate Services Sdn Bhd, located in Kuala Lumpur, is a team of 3 German and 2 French lawyers combined with the resources of a Malaysian law firm (Tan Ai Vee & Co.) that works exclusively on our client's matters, and more than thirty administration and accounting staff members that enables us to provide comprehensive solutions for our clients' activities in this dynamic growth region.

The services we directly offer include the incorporation of a company, corporate secretarial services, accounting and financial reporting, individual and corporate tax compliance and human resources and payroll administration. We work in an integrated team structure with the Malaysian law firm in order to cover the full range of our client's legal, corporate and tax needs.

Apart from offering support in our clients' daily business, our team in Malaysia has been advising clients in the country in a number of foreign investment transactions including the establishment of joint ventures as well as the acquisition of Malaysian companies.

The combination of our deep understanding of the specific business and legal background of Malaysia and our European background has proven to suit the needs of foreign companies with regard to their activities in the country.

Luther Corporate Services Sdn. Bhd.

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Luther in Indonesia

Luther LLP has been collaborating with Maqdir Ismail & Partners in Jakarta, Indonesia over a long time. Luther's lawyers have constantly been assigned to consult clients in Indonesia on a fly-in-fly-out basis while relying on Maqdir Ismail & Partners' expertise. Our German lawyers focusing on Indonesian matters, Dr. Carl-Bernd Kaehlig and Philipp Kersting both speak "Bahasa Indonesia" and are able to fully support our clients with all Indonesian matters, be it compliance, corporate, employment or immigration matters, co-operation or distributorship agreements, just to name a few of the matters we frequently deal with. The team at Maqdir Ismail & Partners that is exclusively assigned to deal with Luther's clients, currently consists of three Indonesian lawyers, whereas the head of the team spent 5 years as the legal counsel of the German Indonesian Chamber of Commerce (EKONID) and thereafter worked as in-house counsel for a major German pharmaceutical company in Jakarta for 2 years before joining in order to head this team.

Contact

philipp.kersting@luther-services.com

About Maqdir Ismail & Partners

Maqdir Ismail & Partners is one of the most prestigious lawfirms in Indonesia. The firm has a long tradition of advising on corporate, compliance and M&A matters and in representing Indonesian and international corporate clients in their commercial activities in Indonesia. The firm is a panelist as legal advisors to many Indonesian government authorities. Since M&A transactions as well as JV structures do require a vast number of approvals from authorities, their routine in handling respective compliance matters has proven invaluable in the past.

Maqdir Ismail & Partners was formed in 2005 on the basis of commitment to quality and dedication to the best interest of clients and continuing perseverance to improve and innovate. The firm offers services in banking & finance, mergers & acquisitions, as well as general corporate matters. It serves domestic and foreign clients conducting business in Indonesia; and its clientele includes individuals, corporations, major governmental and financial institutions and large, medium and small businesses.

The goal at Maqdir Ismail & Partners is to provide a level of performance and satisfaction that demonstrates to both clients and peers nothing less than the best legal services available.



Luther in Myanmar

With a team of eight German, French and Myanmar lawyers in our office in Yangon, Luther Law Firm Limited and Luther Corporate Services Ltd. have the competence and expertise necessary to comprehensively assist and advise our clients.

Our lawyers are complemented by a team of 30 professionals, accountants and tax advisors with knowledge and experience in all aspects of corporate and regulatory compliance, including:

- Legal advice
- Tax advice
- Incorporation services
- Corporate secretarial services
- Accounting
- Tax Compliance
- HR administration and payroll
- Cash, fund and payment administration

Our clients in Myanmar comprise of international and multinational private investors, SMEs and MNCs, Myanmar businesses and conglomerates as well as embassies, stateowned enterprises and nongovernmental organizations.

We are actively consulting with various Myanmar ministries and governmental bodies on ongoing legal reforms and are active as founders and board members of numerous international organizations.

Luther Law Firm Limited

Luther Corporate Services Limited

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Luther in India / India legal desk

Luther Corporate Services Pvt Ltd, located in Delhi-Gurgaon and the Luther India legal desk of Luther LLP in Singapore and of Luther Rechtsanwaltsgesellschaft mbH in our Cologne office in Germany comprise a team of individuals trained as German, French and Indian lawyers. In addition, a qualified Company Secretary and a Chartered Professional Account- supported by additional team members - ensure the seamless integration of legal advice and the implementation on the company secretarial / accounting and tax side. As such, Luther Corporate Services combines India specialists and foreign investments experts, who have many years of experience in different jurisdictions both in India and beyond its borders. Over the years we have developed a profound understanding of the market dynamics and regulatory environment in India. That way we can immediately respond to questions concerning global investment decisions and provide our clients with an accurate assessment of the particularities of their investment, no matter where they are located. With a client-focused culture and a various-skilled team composed of people specializing in accounting, tax and corporate secretarial services, we will allow you to outsource

most of your support functions. Luther has the competence and expertise necessary to comprehensively assist and advise our clients in all stages of the business lifecycle, namely, from the incorporation of an Indian business vehicle, through on-going support services such as bookkeeping, accounting, payroll and cash, fund & payment administration up to the dissolution of a company. In addition, the Luther India legal desks of Luther LLP in Singapore and Luther Rechtsanwaltsgesellschaft mbH in Germany can advise on a comprehensive range of India legal matters, drawing on the support of local partners for highly specialized areas of law where necessary.

Luther Corporate Services Pvt Ltd

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Luther Rechtsanwaltsgesellschaft mbH advises in all areas of business law. Our clients include medium-sized companies and large corporations, as well as the public sector.

Berlin, Brussels, Cologne, Dusseldorf, Essen, Frankfurt a.M., Hamburg, Hanover, Leipzig, London, Luxembourg, Munich, Shanghai, Singapore, Stuttgart, Yangon

Luther Corporate Services: Delhi-Gurgaon, Kuala Lumpur, Shanghai, Singapore, Yangon

Your local contacts can be found on our website www.luther-lawfirm.com.



