

Deloitte.

Deloitte Southeast Asia

Serving your needs across borders



Contents

Our global reach	1
Our Southeast Asia practice	3
Our services	4
• Assurance & advisory	6
• Risk consulting	8
• Tax	10
• Financial advisory	12
• Consulting	14
Our industry focus	16
Our offices	18

Our global reach

Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 140 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's approximately 169,000 professionals are committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from cultural diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.



We are one Deloitte for the Southeast Asia marketplace and clients reap the benefit of our combined pool of expertise and specialist skills

Our Southeast Asia practice

Global strength – local delivery

Deloitte member firms operating in Brunei, Guam, Indonesia, Malaysia, Philippines, Singapore, Thailand and Vietnam have joined together to form Deloitte Southeast Asia. As trade borders dissolve and the world globalises, Deloitte member firms' clients are demanding consistent and high quality service across borders. The formation of Deloitte Southeast Asia is one way this level of service can be delivered in the current environment.

Comprising over 200 partners and 5,000 professionals in 20 office locations, this collaboration enables our professionals to use their combined size, scale and expertise to offer greater breadth and depth of service to our clients across the region.

We are one Deloitte for the Southeast Asia marketplace, and clients reap the benefit of our combined pool of expertise and specialist skills - whether it is our capital markets resources in Singapore or transfer pricing expertise in Thailand - we can bring our strengthened team to deliver services in a seamless manner across the region. The formation of the Deloitte Southeast Asia practice has also allowed us to centralise and therefore strengthen our training and learning opportunities for both our people and clients alike.

In addition, our combined size and scale gives us the ability to invest more heavily in local markets and to continue to offer innovative services and solutions where and when they are needed.



Our services

360 degree thinking – the Deloitte difference

Deloitte offers our clients a multidimensional approach to addressing their issues. We use our combined assurance & advisory, risk consulting, tax, financial advisory and consulting knowledge to understand and evaluate client issues in a 'big picture' context.

We structure our multidisciplinary services to suit our clients' individual needs because we understand that no two client issues are the same

This unique 360-degree perspective is what we call the Deloitte difference. By applying this approach every day, we provide greater value to the clients we serve. We always structure our multidisciplinary services to suit our clients' individual needs because we understand that no two client issues are the same.

More effective collaboration

A global culture and a regional structure enables us to bring our breadth of skills to your organisation.

A unique multidisciplinary approach to client service

One that cannot be matched by any other professional services organisation.

A more holistic solution

We help you to see the implications of each step in a decision, so you deliver to your stakeholders with confidence.

We adopt a customised, responsive and personal approach to client service and offer a comprehensive range of services across various industries.

We help you to see the implications of each step in a decision so you deliver to your stakeholders with confidence



Assurance & advisory services

Quality and integrity

Looking beyond the traditional financial reporting function, we are in an ideal position to identify major risks and opportunities in your business activities and strategy

Our assurance & advisory services sit at the very heart of our multidisciplinary offering to clients. With today's strict compliance requirements, businesses and investors expect more from their auditors than ever before, with CFOs eager to draw upon our skills and technical expertise.

Our audit process is grounded on a precise understanding of each client and the industry and environment in which they operate. Deloitte is able to deliver peace-of-mind audit services which, together with our excellent reputation for quality around the world, provide great potential for competitive success and growth.

A new generation of state-of-the-art Deloitte audit tools is being developed to enable member firms to continue delivering the quality assurance services that is implicit in the Deloitte brand and which the financial community and public expect.

We have specialists in local financial reporting standards, IFRS and US GAAP, and are teaming to build consistency of service, using proven global methodologies and tools throughout the Southeast Asia region.

Looking beyond the traditional financial reporting function, we are in an ideal position to identify major risks and opportunities in your business activities and strategy. With our in-depth industry knowledge, we provide our clients with value-added advisory services to complement our assurance offerings.

Our assurance & advisory services include:

- **Assurance**
 - Due diligence
 - Financial audit
- **Advisory**
 - International and local financial reporting standards
 - US GAAP
 - IFRS
 - Public listing
 - Revenue recognition
 - Securitization

Global IFRS & Offerings Services group

Our Global IFRS and Offerings Services (GIOS) professionals provide a diverse range of services ranging from IFRS implementation services, reporting advisory services and cross-border offerings services. The global GIOS network consists of more than 200 member firm professionals located in the key markets of Asia, Europe, and North and South America. The formation of GIOS Southeast Asia strengthens our capabilities in marketing as well as in the execution of public offerings, IFRS and reporting advisory transactions.

Our GIOS IFRS professionals have a sound track record working with companies in achieving global consistency in their financial reporting policies and practices. Our GIOS reporting advisory professionals have deep financial reporting experience across multiple industries and regulatory regimes, and are ready to help organisations to achieve these objectives. Our GIOS professionals are knowledgeable about the regulatory requirements in the Southeast Asia Exchanges and key markets around the globe and adept in assisting our clients in addressing the complexities of cross border listings, as well as assessing and fulfilling their post-offering reporting requirements.

GIOS Southeast Asia can bring our strengthened team to deliver services in a seamless manner across the region. We, working together as one GIOS team in the Southeast Asia marketplace, can bring additional value to our clients by leveraging our combined pool of expertise and specialist skills set. In addition, our combined expertise, size and scale gives us the ability to deliver IFRS conversion or implementation projects and deal with different types and sizes of offering projects in local markets where and when we are needed.

Our commitment to you

- **Independence**

Independence is integral to our reputation as a professional services organisation. We observe strict independence checks prior to accepting any engagement to ensure we do not compromise on our integrity and objectivity.

- **Deep industry understanding**

Our ability to deliver value-added advice is built upon a deep understanding of business in a wide range of industries including: Consumer Business & Transportation; Energy & Resources; Financial Services; Life Sciences & Healthcare; Manufacturing; Public Sector; Real Estate; and Technology, Media & Telecommunications.

- **Technological expertise**

Our professionals are supported by advanced technology, including the proprietary Audit System/2 software. As our audit process is integrated with this technology, we are able to make audit decisions by conducting robust diagnostic tests and analytical reviews.

Deloitte in action

Deloitte provides Initial Public Offering (IPO) and International Financial Reporting Standards (IFRS) conversion services to the largest finance company in Vietnam, which is applying for a secondary listing in the Singapore market.

With the combined expertise from the IPO and FRS 39 desks as well as the local knowledge of the client's operations, the Singapore and Vietnam Deloitte teams, as a single cohesive entity, met the varied needs of this client to win this engagement. By working as one team, Deloitte enhanced its offering to the marketplace.



Risk consulting

Insightful and integrated

Risk Intelligence is our global message and strategy to help organisations recognise the need for more effective risk management. Risk Intelligence is an aspirational state defined by this insight - Enterprises that effectively manage risk to both future growth and existing assets will, in the long run, outperform those that do not.

The Risk Intelligence Program Methodology applies our nine fundamental principles for building a risk intelligent enterprise. It is a holistic and unifying approach for building an effective and efficient risk management program. It is also scalable to transform an organisation's risk management capabilities.

*"Deloitte is building risk solutions that incorporate dashboard systems and is supporting the standardization of terms, metrics, reporting, and operational charters across risk management silos. It sees the need to educate the board of directors as critical to evolving risk solutions and is using tools such as the Risk Map to facilitate that process." **

* Source: Kennedy Information; "Risk Management Consulting Marketplace 2009-2012"; © BNA Subsidiaries, LLC; reproduced under license

Enterprises that effectively manage risks to both future growth and existing assets will, in the long run, outperform those that do not

Following the nine fundamental principles of risk intelligence, our risk consulting professionals help organisations develop and integrate effective risk management practices across all organisational levels:

- Risk governance, including strategic decision-making and risk oversight, led by the board of directors
- Risk infrastructure and management, including designing, implementing, and maintaining an effective risk program, led by executive management
- Risk ownership, including identifying, measuring, monitoring, and reporting on specific risks, led by the business units and functions

Activities across all these levels are integrated into a systematic, enterprise-wide program. This embeds a strategic view of risk into all aspects of business management. It gives leaders a clear view into the challenges and opportunities that risk can create.

Our risk consulting services include:

- Business continuity and crisis management services
- Business process improvement and internal audit services
- Data analytics
- Enterprise risk management services
- Information risk management services
- IT governance services
- Risk management technology implementation services
- Security, privacy and resilience services

Our commitment to you

Quality resources

Our risk consulting professionals are able to assist organisations understand and manage risks across the enterprise. This includes risks at the business unit, process, technology and data levels as well as risk areas such as strategy, regulatory and reputation.

Innovative tools

Using risk intelligence tools such as the Risk Integrator and Apollo 13, we are able to transform organisations' risk management systems to make them more effective and help avoid surprises.

The Risk Integrator is a configurable and flexible solution that helps organisations answer basic risk management questions. Comprising eight modules, the Risk Integrator has been developed based on global risk management frameworks and standards.

Apollo 13 is an innovative experiential workshop that re-creates actual events that occurred during the fateful Apollo 13 mission to the moon. Participants in this day-long simulation, work together as a team to experience and learn about crisis management, leadership and innovation.

Deloitte in action

Deloitte provided business continuity management services to one of Thailand's largest commercial banks. With expertise from our Southeast Asia Business Continuity Centre of Excellence and local knowledge of Thailand's banking regulations, Deloitte performed an in-depth analysis of potential disruptions to the bank's operations. The team of Deloitte professionals worked seamlessly across borders in Southeast Asia to deliver invaluable solutions to this client. By working as one team, Deloitte enhanced its business continuity service offering to the marketplace.



Tax

Effective and efficient

Almost every business decision has a tax implication, yet what makes this area even more complex is that not only are tax rules constantly changing, but the compliance environment in which the tax rules need to be interpreted and implemented is becoming ever more demanding. Companies face a daunting task to manage their tax costs and obligations effectively, especially when dealing across borders.

Practical and well-crafted tax solutions are critical parts of an effective business strategy and at Deloitte, our tax professionals keep you abreast of developments that affect your business and help you interpret their significance. We collaborate to identify and implement tax strategies that work best for you and optimise group tax benefit always ensuring that you are fully compliant with all applicable tax laws.

We will help you identify appropriate tax incentives and financial grants from relevant government authorities.

For clients who are planning to venture abroad, our tax professionals can provide advice in structuring investments and business transactions to minimise the overall tax liabilities. We also help in structuring compensation arrangements to minimise personal income and social security taxes as well as providing comprehensive tax planning for expatriate assignments. In this way, we ensure that as a group, your organisation minimises its worldwide tax costs.

In addition, our integrated service offerings which cut across our various functions and multiple tax service lines, present unique value propositions to our clients. For example, our tax aligned supply chain planning and implementation services bring together our management consulting professionals and tax professionals across multiple tax service lines such as international tax, transfer pricing and indirect tax, to design tax efficient and streamlined supply chain solutions for our clients.

Our tax services include:

- Corporate tax compliance and planning
- International tax planning
- Mergers and acquisitions – tax due diligence and structuring
- Transfer pricing – planning, documentation, audit defence and unilateral and bilateral APAs
- Indirect tax – GST/VAT and customs duty compliance and planning
- Global employer services – tax efficient compensation planning and compliance
- Tax audit and investigation





Our commitment to you

- **Broad service offering**

We will bring to you the full range of tax specialisations to help you maximise opportunities, reduce costs and turn a tax burden into a competitive advantage. We believe in delivering trusted, quality advice and practical and implementable solutions to meet your business challenges.

- **Leading expertise**

Deloitte is a recognised leader in tax services. Our experts, many of whom are recognised for their eminence, will advise you on addressing challenges, and identifying and capitalising on opportunities, to ensure that your global effective tax rate is minimised and that you are fully compliant with all applicable tax laws in all the countries in which you operate.

- **Industry knowledge**

Our ability to focus on your business and deliver effective and practical tax solutions is enhanced by our knowledge of specific business environments including: Consumer Business & Transportation, Energy & Resources, Financial Services, Life Sciences & Health Care, Manufacturing Public Sector, Real Estate, Technology, Media & Telecommunications. The insights of our industry experts are leveraged by our service line specialists to ensure that our advice is tailored and relevant to your business and industry.

Practical and well-crafted tax solutions are critical elements of an effective business strategy and at Deloitte, our tax professionals keep you abreast of developments that affect your business and help you interpret their significance

- **Global delivery**

We know you do business in a highly, and increasingly, globalised environment and that you expect your advisers to also operate in such an environment. We are therefore organised to respond to your needs and provide globally seamless services through empowered Global Lead Tax Partners and service line and industry leaders who think and act on a global basis. We will think and plan globally but at the same time ensure that you benefit fully from our deep local expertise.

Deloitte in action

Deloitte provides a full range of services to one of the world's leading institutional real estate fund managers. Audit, tax, transaction and liquidation services are provided to this client across the Asian region particularly Southeast Asia.

The client's needs are met by a multi-functional team from across Asia (particularly Indonesia, Japan, Korea, Malaysia, the Philippines, Singapore and Thailand) and Germany. The seamless Southeast Asia approach to solving the client's issues is crucial given the extensive Southeast Asian investments made by the funds managed by the client. By working as one team, across borders, Deloitte was able to deliver reputable and thorough solutions to the client and enhance its offering across all of Asia.

Financial advisory

Strategic and innovative

We provide critical advice and support whether it is to identify the right strategic targets or engineer effective solutions for underperforming businesses

Our financial advisory services professionals provide a diverse range of strategic and financial advice to clients throughout the region in relation to merger and acquisition (M&A) services (including corporate finance, M&A transaction services and valuation services), restructuring and forensic and dispute services.

Whether you are contemplating an acquisition, selling your business, taking over a public company or raising capital to grow, the M&A services team at Deloitte has the strength and depth of capability to be your trusted adviser. Deloitte delivers tailored solutions to the complex challenges that business leaders face when undertaking corporate transactions. Senior-level attention throughout delivers objective, expert advice to help business leaders make better decisions on deals. The solutions that Deloitte delivers span the deal cycle – from the development of strategy, to identifying and selecting targets for acquisition, preparing a business for sale, structuring and pricing the deal, advising throughout negotiations, managing completion processes or preparing for the challenges of integration.

As global and local organisations become increasingly exposed to complex legal, ethical, and criminal issues ranging from trade sanctions, fraud and market abuse through to intellectual property protection, conflicts of interest and litigation, managing these issues across multiple jurisdictions is a challenge. Our Forensic & Dispute Services team understands these issues on a local level and in a global context. We have worked with many of the world's largest firms to help them mitigate risk and manage unforeseen events.

The Reorganisation Services group specialises in providing in-depth business and financial advisory services to various stakeholders with business and financial advice in the areas of corporate restructuring and business recovery. By using our expertise, experience and leveraging on the collective knowledge of the Deloitte global network and the larger business community, we are able to offer independent and trustworthy advice to clients with the view of maximising recovery and protecting shareholder's interests. Our financial advisory services team serves all segments of clients across Southeast Asia .

Our financial advisory services include:

- Corporate finance
- Due diligence
- Valuations
- Financial restructuring
- Dispute consulting and forensic services
- IPO and capital markets services
- Litigation support
- Reorganisation services

We also have sector and specialised services that include:

- Consumer Business
- Financial Services
- Mining and Resources
- Oil and Gas
- Telecommunications, Media and Technology
- Utilities and Infrastructure
- Islamic Finance
- Private Equity

Our commitment to you

• Personal attention

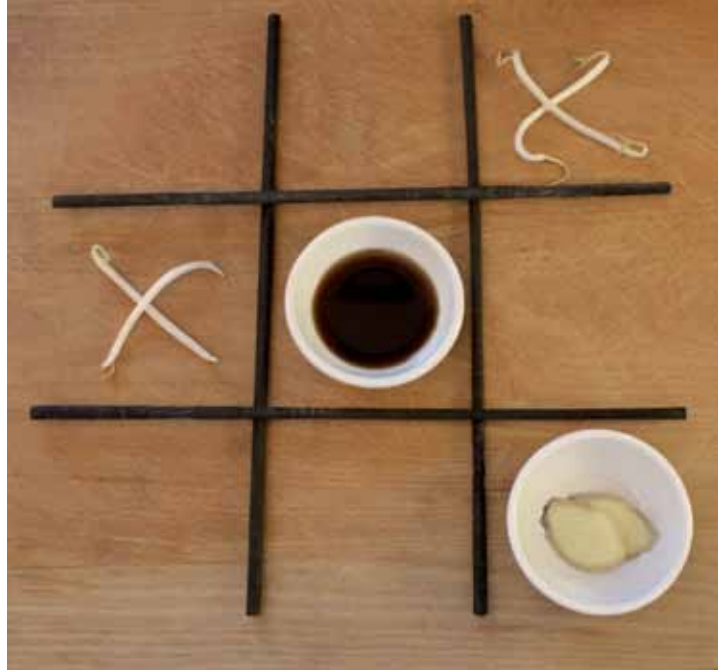
Our team is experienced in handling very large and complex transactions. Each transaction, regardless of size, is important to us. We give senior-level attention to each client, each investment and every relationship.

• Autonomous advice

Our strength lies in our ability to offer independent, objective advice to clients around the region. Our independence from debt and equity providers allows us to avoid the conflicts of interest inherent in some financial institutions.

• Multidisciplinary approach

The Deloitte range of services gives us access to a comprehensive global network of key corporate relationships and expertise in complementary practice areas, such as taxation, restructuring and accounting. This allows us to offer our clients unique, seamless solutions to any issue arising in the course of a transaction



Deloitte in action

Our client, a leading Japanese Insurance group, made a strategic decision to acquire thirty percent of a general insurance company in Malaysia.

With this acquisition reaching the RM 100 million mark, Deloitte was requested to act as lead financial adviser to ensure a smooth transaction.

The Deloitte Southeast Asia team capitalised on its expertise from four different practices to deliver quality service to the client as one cohesive organisation, in a single market. Multiple service lines were involved including audit, tax, actuarial, corporate finance and Japanese services.

Six different Deloitte teams combined expertise to successfully lead the client through the acquisition, enhancing an already strong working relationship.

Consulting

Multidimensional and collaborative

We work closely with you to deliver sustained improvements in business performance, drive shareholder value and create competitive advantage

We offer a wide range of consulting services, and we work closely with you to deliver sustained improvements in business performance, drive shareholder value and create competitive advantage. With our extensive content and deep pool of intellectual capital, we help you identify strategic opportunities and suggest practical, cost-effective steps to stay ahead of the competition.

We have built extensive industry expertise in: Consumer Business & Transportation, Energy & Resources, Financial services, Life Sciences & Health Care, Manufacturing, Public Sector, Real Estate and Technology, Media & Telecommunications industries.

Our consulting services comprise:

- Strategy and operations
- Human capital
- Technology integration
- Enterprise applications
- Outsourcing

Our commitment to you

• Full service

We are a truly integrated professional services organisation, capable of offering you solutions in consulting as well as in tax consulting, risk consulting and financial advisory. Our consulting capability allows you to benefit from our full service – from strategic input right through to technology integration and outsourcing.

• Exceptional depth

Our deep pool of talent across many disciplines and industries enables us to genuinely deliver a comprehensive solution to our clients – whatever their size, geographic profile or need.

• Single-source solutions

With access to skills and talent across the globe, our unrivalled team architecture means we can meet any client's demand for single-source solutions.

Deloitte in action

One of Asia's leading media and entertainment companies was in need of some professional assistance and having enjoyed a strong relationship with Deloitte, engaged our services.

Six Deloitte teams, from five different countries combined resources and as a single cohesive entity, provided the expertise to meet the varied needs of this client. Deloitte provided forensic, transaction and enterprise risk services to this leading company across Indonesia, India, China and Hong Kong. Our Forensic team was able to draw on its extensive experience in the Foreign Corrupt Practices Act to resolve a number of issues for this client.

With a single point of contact, the client did not need to be concerned about the cogs turning behind the scenes, and the result was a seamless delivery of value-added services to their business.



**What strategic opportunities are you missing out on?
Ask Deloitte**

Our industry focus

Our deep industry expertise means we are able to focus on the specific needs and challenges of your business to help you gain competitive advantage

Deloitte serves a wide range of industries, including:

- Consumer Business & Transportation
- Energy & Resources
- Financial Services
- Life sciences & Healthcare
- Manufacturing
- Public Sector
- Technology, Media & Telecommunications

Our deep industry expertise means we are able to focus on the specific needs and challenges of your business, to help you gain competitive advantage.

As well as working with the above industries, Deloitte also has a dedicated Chinese Services group and a Japanese Services group.

Both groups focus on all business matters related to their regions and have a dedicated team of individuals 'on site' to serve the needs of some of the biggest names in Asia Pacific, be they businesses venturing into China or Japan, navigating evolving tax systems, or taking a Chinese or Japanese company public.

Global Chinese Services group

The Global Chinese Services group (GCSG) assists foreign companies which are investing and operating in China. It also works closely with mainland Chinese companies seeking overseas expansion and other opportunities. Starting with just a few country members several years ago, the GCSG has grown significantly. Today, its coverage spreads over 70 locations around the world spanning six continents, with further member firms currently under discussion.

Deloitte Southeast Asia's arm of the Global Chinese Services group (SEA GCSG) coordinates with GCSG's network in China to assist Southeast Asian companies investing and operating in China. Whether contemplating market entry, mergers & acquisitions or optimisation of existing operations, the SEA GCSG, in collaboration with the Deloitte China, can help Southeast Asian companies implement cross-border investment strategies and navigate the associated risks.

SEA GCSG also collaborates with Deloitte China and leverages on GCSG's global network to support Chinese multinational companies seeking access to the Southeast Asian markets – expanding operations, raising capital and/or engaging in mergers and acquisitions.

Our national network of bilingual professionals works closely with colleagues in China to deliver seamless service to globalising Chinese companies.

Japanese Services group

Recognising the unique needs of Japanese businesses, the Japanese Services group provides a wide range of professional and advisory services to over 1000 Japanese clients across the region, including some of the biggest trading houses and manufacturing companies in the world.

We have a close working relationship with our Japanese member firm, Tohmatsu, which allows us to offer a truly global service to Japanese businesses in Southeast Asia.

Our industry commitment to you

- **Targeted approach**

Our specialist network surpasses traditional geographic and functional approaches, enabling us to direct our global resources locally to provide you with innovative resources and solutions wherever you conduct business.

- **Customised advice**

We combine in-depth industry knowledge with extensive functional expertise to craft solutions that address issues at their core.

- **Comprehensive suite of services**

Our understanding of the industry enhances our ability to offer a whole range of services: audit, risk management and control, consulting, tax and financial advisory – all supported by global methodologies, tools and techniques.



Our offices

Guam

Deloitte & Touche LLP

361 South Marine Corps Drive
Tamuning 96913, Guam
Tel: +1 671 646 3884
Fax: +1 671 649 4932

Majuro

P.O. Box 1288, Majuro
Rep. Of Mar Is. 96960
Tel: +1 692 625 7387
Fax: +1 692 625 7388

Palau

P.O. Box 1016, Koror
Rep. of Palau 96940
Tel: +1 680 488 2705
Fax: +1 680 488 3391

Pohnpei

P.O. Box 753, Kolonia
Pohnpei, FSM 96941
Tel: +1 691 320 2781/5206
Fax: +1 691 320 5402

Saipan

P.O. Box 500308
Saipan, MP 96950-0308
Tel: +1 670 322 7337/8, 0860/1
Fax: +1 670 322 7340

Indonesia

Osman Bing Satrio & Rekan

Jakarta

Wisma Antara Building, 12th Floor
Jl. Medan Merdeka Selatan, No.17
Jakarta 10110, Indonesia
Tel: +62 21 231 2955
Fax: +62 21 231 3325

Surabaya

Bumi Mandiri 10th Fl.
Jl. Jend. Basuki Rachmat No. 129-137
Surabaya 60271, Indonesia
Tel: +62 31 5324342
Fax: +62 31 5477800

PT DC Consulting

Wisma Antara Building, 6th Floor
Jl. Medan Merdeka Selatan No. 17
Jakarta 10110, Indonesia
Tel: +62 21 3866 441
Fax: +62 21 3866 443

Malaysia

Deloitte KassimChan

Petaling Jaya

Level 19, Uptown 1
1, Jln. SS 21/58, Damansara Uptown
47400 Petaling Jaya
Selangor Darul Ehsan, Malaysia
Tel: +60 3 7723 6500
Fax: +60 3 7726 3986

Penang

4th Floor, Wisma Wang, 251-A
Jalan Burma
10350 Penang, Malaysia
Tel: +60 4 228 8255
Fax: +60 4 228 8355

Ipoh (Audit office)

87, Jalan Sultan Abdul Jalil
30450 Ipoh, Perak
Malaysia
Tel: +60 5 253 1358
Fax: +60 5 253 0090

Ipoh (Tax office)

5 Persiaran Greentown 8
Greentown Business Centre
30450 Ipoh, Perak
Malaysia
Tel: +60 5 255 5358
Fax: +60 5 242 8653

Melaka

Level 5, No. 61, Jalan Melaka Raya 8
Taman Melaka Raya
75000 Melaka, Malaysia
Tel: +60 6 281 1077
Fax: +60 6 283 1157

Johor Bahru

21, Jalan Tun Abdul Razak, Susur 1/1
80000 Johor Bahru, Johor
Malaysia
Tel: +60 7 222 5988
Fax: +60 7 224 7508

Kuching

Wisma Peladang Negeri Sarawak
Ground Floor, Jalan Dusun
Off Jalan Ong Tiang Swee
93200 Kuching, Sarawak
Malaysia
Tel: +60 82 251 313
Fax: +60 82 425 213

Kota Kinabalu

Lot B3.4, 3rd Flr, Blk B
No. 71, Bangunan KWSP
88000 Kota Kinabalu, Sabah
Malaysia
Tel: +60 88 239 601
Fax: +60 88 239 605

Labuan

Unit 3(i), 3rd Floor, Main Office Tower
Financial Park Labuan
Jalan Merdeka
87000 Labuan F. T.
Malaysia
Tel: +60 87 439 686
Fax: +60 87 439 685

Deloitte Consulting (SEA) Sdn Bhd

Level 11, Tower D, Uptown 5
5 Jalan SS 21/39
Damansara Uptown
47400 Petaling Jaya
Selangor, Malaysia
Tel: +60 3 7495 3800
Fax: +60 3 7495 0300

Philippines**Manabat Delgado Amper & Co.
Makati City**

5th Floor Salamin Building
197 Salcedo Street
Legaspi Village, Makati City
1229 Philippines
Tel: +63 2 812 0535
Fax: +63 2 810 5047

Cebu City

7/F Ayala Life-FGU Center, Cebu
Business Park, Cebu City
6000 Philippines
Tel: +63 32 231 8453/55/57
Fax: +63 32 231 8459

Singapore**Deloitte & Touche LLP**

6 Shenton Way #32-00, DBS Building
Tower Two
Singapore 068809
Tel: +65 6224 8288
Fax: +65 6538 6166

Deloitte Consulting Pte Ltd

2 Bukit Merah Central
#06-00 SPRING Singapore
Singapore 159835
Tel: +65 6535 0220
Fax: +65 6535 7475

Brunei

5th Flr, Wisma Hajjah Fatimah, 22 & 23
Jln Sultan
Bandar Seri Begawan BS8811
Brunei Darussalam
Tel: +673 222 5880
Fax: +673 222 3360

Thailand**Deloitte Touche Tohmatsu Jaiyos Co. Ltd****Bangkok**

Rajanakarn Building, 25th Floor
183 South Sathorn Road, Yannawa
Bangkok 10120, Thailand
Tel: +66 2 676 5700
Fax: +66 2 676 5757

Deloitte Consulting Ltd

Rajanakarn Building, 24th floor
183 South Sathorn Road
Yannawa, Sathorn
Bangkok 10120, Thailand
Tel: +66 2 673 8000
Fax: +66 2 676 5759

Vietnam**Deloitte Vietnam Company Limited
Hanoi**

8 Pham Ngoc Thach Str., Dong Da Dist
Hanoi, Vietnam
Tel: +84 4 8 524 123
Fax: +84 4 8 524 143

Ho Chi Minh City

11F, Suite 1105, Sai Gon Trade Center
37 Ton Duc Thang Str., Dist. 1
Ho Chi Minh City, Vietnam
Tel: +84 8 9 100 751
Fax: +84 8 9 100 750

Deloitte Consulting/ICS Pte Ltd

Level 7 – R717-4 Me Linh Point Tower
2 Ngo Duc Ke, District 1
Ho Chi Minh City, Vietnam
Tel: +84 8 3 520 2894
Fax: +84 8 8 237 840

visit us at www.deloitte.com

We do not achieve results;
our clients do.
Our objective is to help them
do so as effectively as possible.



Deloitte refers to one or more of Deloitte Touche Tohmatsu, a Swiss Verein, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 140 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's approximately 169,000 professionals are committed to becoming the standard of excellence.

Deloitte's professionals are unified by a collaborative culture that fosters integrity, outstanding value to markets and clients, commitment to each other, and strength from cultural diversity. They enjoy an environment of continuous learning, challenging experiences, and enriching career opportunities. Deloitte's professionals are dedicated to strengthening corporate responsibility, building public trust, and making a positive impact in their communities.

About Deloitte Southeast Asia

Deloitte Southeast Asia – a cluster of member firms operating in Brunei, Guam, Indonesia, Malaysia, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising over 200 partners and 5,000 professionals in 20 office locations, Deloitte Southeast Asia specialists combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual member firms, their subsidiaries and affiliates which are separate and independent legal entities.

This publication contains general information only, and none of Deloitte Touche Tohmatsu, its member firms, or its and their affiliates are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

None of Deloitte Touche Tohmatsu, its member firms, or its and their respective affiliates shall be responsible for any loss whatsoever sustained by any person who relies on this publication.