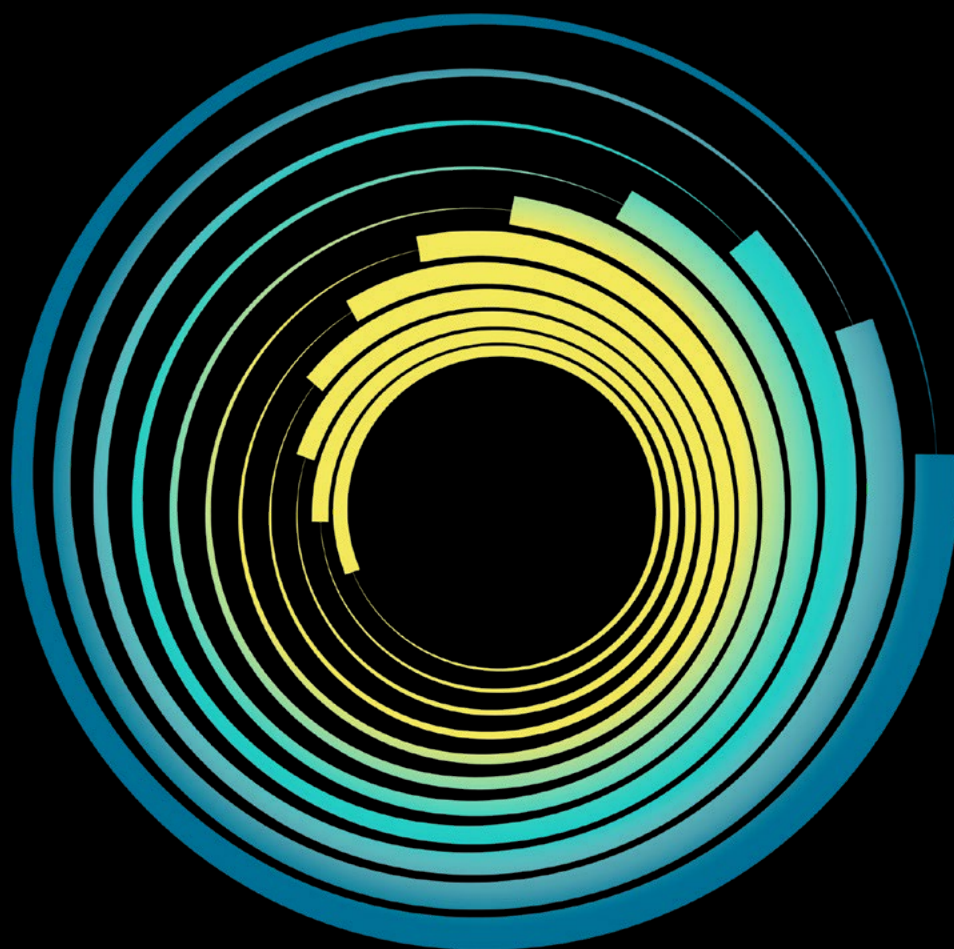


Deloitte.
Legal



**Corporate
and M&A solutions**
Representing tomorrow
Deloitte Legal



Deloitte Legal provides a full range of corporate support, from advising on major business issues to secretarial services. Deloitte Legal advises both national and international companies and groups on their local and cross-border activities. Our specialists have all necessary expertise required to fully support investors through each stage of the M&A process.

Service highlights



Corporate law



Our M&A advisory services



Legal due diligence of customers and vendors



Corporate compliance



Shareholder agreements



Domestic and cross-border business reorganisation



Corporate reorganisation



Legal health check



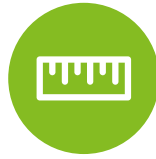
Corporate law

Managing a business today is not easy. Leaders need guidance on a broad range of topics, including business start-up requirements, trading, expansion efforts, dissolving or unwinding a business, as well as the general issues arising from day-to-day operations.

Deloitte Legal can advise you on and assist with:

- incorporating and dissolving entities
- corporate secretarial services
- obtaining necessary permits and licenses, registering your investments
- corporate governance
- shareholder-related matters
- regulatory reporting

Deloitte Legal collaborates with experienced professionals from Deloitte's tax, consulting, audit and financial advisory practices to advise clients based on their individual circumstances. As a team, we represent expertise covering a wide range of industries, sectors and jurisdictions.



Corporate compliance

In an environment of increasing transparency, failure to comply with corporate governance rules and guidelines can have a direct and material impact from a legal and reputational perspective, which is particularly true for listed and regulated entities and financial institutions. Deloitte Legal focuses on each client's risks and needs with regard to:

- legal structure and internal regulations
- director liability issues
- codes of conduct and best practices
- corporate governance (internal committees, reporting and other regulatory obligations)
- sectoral reporting requirements
- board remuneration policies

Deloitte Legal professionals work closely with their colleagues around the world to help companies manage risks and remain compliant with their reporting and other corporate obligations.



Corporate reorganisation

As competition is growing in the market, success requires an efficient corporate structure to optimise costs and maximise profits. Deloitte Legal can provide advice on selection and design of a suitable corporate structure for business, as well as assist with a variety of corporate (re)structuring activities, including:

- change of corporate form
- mergers
- spin-offs
- property contributions
- transferring/assigning domestic and global assets/liabilities
- debt-for-equity swaps.



Our M&A advisory services

- Deal structuring, which may include:
 - revision of proposed terms and conditions
 - advice on legal and tax implications of proposed deal structure
 - advice on more favourable options of structuring the deal
 - advice on purchase mechanisms
- Legal due diligence of target company in cooperation with financial advisory and tax teams at all stages to identify/assess risks and prepare risk management recommendations
- Recognition of risks identified during due diligence in contractual documents, including representations and warranties, indemnities, and price correction mechanisms
- Preparation, negotiation and execution of preliminary documents: term sheets, letters of intent, memorandum of understanding, confidentiality agreements, non-disclosure agreements etc.
- Preparation of main contractual documentation such as (i) share purchase agreements; (ii) asset purchase agreements; and (iii) investment and shareholder agreements reflecting:
 - legal, tax and financial aspects of preferred deal structure
 - major terms of governance of target company
 - conditions precedent to completion
 - conditions subsequent upon completion
 - covenants
 - events of default and exit provisions
 - compliance with mandatory provisions of local legislation
- Legal support with obtaining preliminary antimonopoly clearance for deal and filing subsequent transaction notifications
- Legal support with satisfaction of conditions precedent
- Legal support with transfer of title to assets of target company, transaction settlements, corporate and registration procedures
- Legal support with satisfaction of post-closing obligations
- Legal support with execution and registration of share purchase agreement (SPA) including:
 - collection of supporting documents such as shareholders' corporate documents, spousal consent (for individual sellers), shareholder consent forms etc.
 - drafting necessary corporate resolutions and powers of attorney
 - drafting amendments to the charter or drafting a new charter from scratch
 - advice on any matter related to execution, local notarization and registration of SPA
 - filing documents with state authority and collecting updated registration documents.



Shareholder agreements

To run a business efficiently and ensure transparency of shareholders' rights and obligations, shareholder relations need to be regulated carefully and proactively.

Deloitte Legal will help you to negotiate and execute a comprehensive shareholder agreement, covering:

- formation and structure of governing bodies and their decision-making procedures
- restrictions on transfer and ownership of shares
- financing and exit strategies
- dispute resolution
- dividend

Deloitte Legal has a good understanding of shareholder relations. Our industry knowledge enables us to understand and address the sector-specific issues, providing a tailor-made solution for each individual client.



Legal health check

What Deloitte Legal can do for you:

- review company's statutory records and corporate documentation
- review company's documentation on related-party transactions
- audit company's regulatory compliance from various perspectives such as:
 - health, safety and environmental
 - antimonopoly rules and consumer rights protection
 - licenses and permits
 - FATCA/CRS
 - data protection
 - anti-bribery
 - anti-money laundering
 - labour
 - immigration
 - customs
 - currency
- advise on measures to ensure compliance/rectify breaches and facilitate their implementation.



Legal due diligence of customers and vendors

Appropriate assessment of the risks associated with the target company or a potential transaction can make all the difference for the success of the deal. Deloitte Legal can do a comprehensive legal due diligence of your customers and vendors:

- reviewing any required aspects of the target company
- identifying any contingencies and risks
- highlighting the legal considerations
- preparing due diligence reports.



Domestic and cross-border business reorganisation

Deloitte Legal can help your company transform its local or cross-border business, advising or assisting with:

- transfer of employees
- transfer of accounts receivable/payable
- transfer of fixed assets
- transfer of leased property and other assets/liabilities.

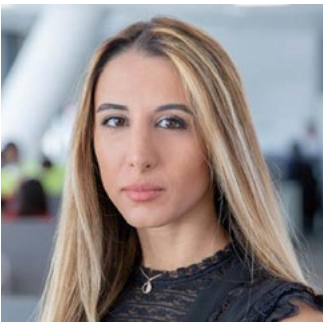
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