

# Deloitte.



Deloitte SEA  
Helping you thrive in disruptive times

MAKING AN  
IMPACT THAT  
MATTERS  
*since 1845*

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rapidly changing  
region**

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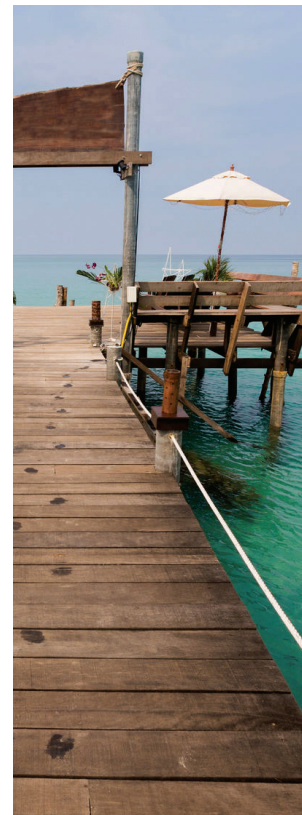
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# Succeeding in a rapidly changing region

Organisations today must embrace disruption and volatility as a way of life. Business leaders across all sectors face tremendous challenges as they strive to grow and stay competitive – from complex market conditions to changing customer behaviours and regulatory requirements.

The need to be agile and adaptable in a rapidly changing and challenging environment became very evident when the COVID-19 global pandemic struck in 2020. This led to the severe disruption of global economic activity with unprecedented consequences. Many businesses around the world were affected by supply chain interruptions and falling demands for their products and services as lockdowns were mandated in many countries. In the face of ongoing uncertainties and challenges, it is crucial for companies to transform the way they work and do business to stay ahead of the evolving situation.

Digital technology is also revolutionising the way that business is conducted. The convergence of computing, data, artificial intelligence and universal connectivity is reshaping operations in every industry. This 'Fourth Industrial Revolution', also known as Industry 4.0, offers businesses huge opportunities to drive efficiency and gain greater customer insights. However, it also threatens established operations, creating new competitors and risks to security and reputation.

Southeast Asia is fast becoming a major economic force in Asia and a driver of global growth. As the ASEAN Economic Community works towards transforming the economies of its member states into a single market and production base, organisations in the region must continuously adapt their products and services if they are to meet consumers' changing needs.

## Deloitte's value

Deloitte Southeast Asia (SEA) offers innovative solutions to help you navigate these complexities. Our regional practices operate out of 15 offices in Brunei Darussalam, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam.

Beyond ASEAN, Deloitte SEA and the Deloitte firms in Australia, China, Japan, Korea, New Zealand, South Asia and Taiwan have joined together to create Deloitte Asia Pacific. This increase in scale enables us to serve our clients even more seamlessly across the region and provide them with innovative and differentiated services from a wide range of geographies, businesses and industry sectors.

Our practices share insights, expertise and deep industry knowledge and operating as one firm enables us to have unparalleled knowledge of the challenges facing intra-regional and fast-growing enterprises in Asia Pacific.







### Global reach

Working with Deloitte means engaging with our smart, dynamic teams globally. Our people are relentless questioners, skilled in diverse disciplines. In every engagement, we combine deep sector specialisation with a breadth of subject matter knowledge and experience.

We help you transform your capabilities in:

- Growing your business
- Developing talent
- Managing risks
- Maximising performance
- Establishing good governance
- Capitalising on digital and technology innovation

Our global network of member firms serves nearly 90% of the Fortune Global 500® and thousands of private companies. Building on our 175-plus year history, Deloitte spans more than 150 countries and territories and has approximately 415,000 worldwide.

In FY2022, Deloitte's aggregate member firm revenue increased to US\$59.3 billion, a 19.6% increase in local currency from FY2021. In addition to being recognised as the strongest and most valuable commercial services brand in the world for the fourth consecutive year by Brand Finance, Deloitte is now ranked Number 7 on the World's Best Workplaces list.

We are fully equipped to help you to take on the challenges of a changing world so that you can seize the opportunities of this new era.





## Growing your business

As businesses continue to face complex economic, regulatory, and social environments, it is more important than ever for senior executives to take a holistic view in understanding their organisation and positioning it for future profitability and growth.

However, managing growth is complicated. Business leaders may be unsure of how to make winning choices in their most significant strategic issues or how to prioritise their investments in order to grow sustainably.

### Deloitte's value

Expanding your business into foreign countries can be daunting especially with the complex rules and regulations but we are able to assist you to grow your business. Deloitte's strategy and operations team helps organisations to plan, grow and structure their operations to deliver improved business performance, drive shareholder value and create a competitive, sustainable advantage.

We have a strong record of helping organisations navigate effectively through the challenging environment and to transform in order to deliver new value. Our network of business and technology professionals, as well as extensive industry-specific experience, means we can rapidly collaborate with you to develop a transformation vision and strategy to grow your business.



## Legal support wherever business takes you

Organisations need skilled legal advisors who can assist with day-to-day activities as well as in complex business transactions.

Our experienced and solution-driven Deloitte Legal lawyers provide holistic guidance on strategic business decisions that can increase efficiency and achieve your commercial objectives while reducing the cost of routine legal activities.

By combining senior cross-border experience with deep-seated local law experience, the Deloitte Legal network across Southeast Asia provides

holistic legal services in numerous practice areas and industry sectors which include corporate restructuring, mergers & acquisitions, financial services, infrastructure projects, structured finance, international trade, employment and general commercial work.

The Deloitte Legal practices in Southeast Asia are licensed Law Practices and are members of the global Deloitte Legal network that comprises over 2,500 legal professionals in more than 75 countries.

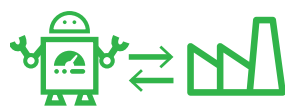


We help you to transform and grow your business through the following services:



### Strategy and operations

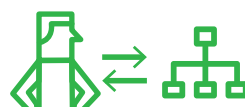
From evaluating growth opportunities to improving finance and operations functions and managing impactful transformation programmes, our global network of strategy and operations professionals collaborates intimately with you to link strategic vision to flawless execution. We use cutting-edge approaches embedded with deep industry knowledge and experience to develop and execute integrated, tailored strategies to meet the future with confidence.



### Government grants, credits and incentives

Local and regional governments provide incentives to fuel your R&D, innovation, manufacturing and other business investments, which are available for both domestic investments and growth opportunities abroad.

Our network of experienced government grants, credits and incentives practitioners can assist in the development and execution of an effective end-to-end government incentives strategy. This includes working with you to develop internal processes and structures to analyse opportunities and assisting you to apply for government grants, credits and incentives.



### Value chain alignment

A fundamental principle of tax strategy is to locate functions, assets and risks in jurisdictions that have more favourable tax rates. Aligning a multinational's operating and business model with its global tax strategy is an important driver of profitability and shareholder value.

Our value chain alignment teams integrate corporate operating models (or value chains) with global tax strategy for optimal value—helping corporations build scalable and sustainable tax-advantaged supply chains that are poised for growth.

With extensive experience in value chain tax advisory, intellectual property management and direct and indirect global tax strategy development, we can steer your organisation towards making effective decisions on an after-tax basis. This includes analysing, responding to, and effectively managing risks in relation to tax objectives.



### Finance and treasury tax advisory

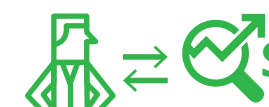
Tax reforms adopted around the globe, often in response to the Organisation for Economic Co-operation and Development (OECD) initiatives, can have significant tax implications for your finance and treasury functions. To respond effectively, you must be able to identify cash and risk exposures, understand liquidity positions, manage foreign exchange volatility, and deploy or repatriate cash.

Our finance and treasury tax specialists can help you navigate the domestic and international tax landscapes. We assess global finance and treasury policies through a tax lens. From fund advancement to cash pooling and restructuring, we can help assess tax attributes, advise on available tax incentives, respond to regulatory changes, and mitigate risk.



### Valuation services

Deloitte has extensive experience and deep expertise in valuing different asset classes including businesses, financial instruments and derivatives, intangible assets and intellectual property rights, plant and machinery, and real estate. Our experience extends to a variety of commercial contexts. These include M&A, regulatory and taxation, reorganisation and restructuring, litigation and dispute resolution, and financial reporting.



### Initial public offerings

Drawing on our extensive public listing experience, expertise and track record, our Disruptive Events Assurance Services professionals can assist you to become a successful public company. Our specialist knowledge of the regulatory requirements for Southeast Asia's exchanges and key markets around the globe equips us to help you address the complexities of cross-border listings, and fulfil post-offering reporting requirements.



## Business model transformation

Our consultants are ready to help you capture new growth opportunities, reduce costs, improve efficiencies, and stay ahead of consumer preferences. We help organisations set and execute their strategic vision and dramatically improve business performance.



## Intellectual property management

The effective management of intellectual property (IP) and other intangible assets can confer a significant competitive advantage. With intangible assets becoming more and more central to market valuation, organisations must carefully consider how they evaluate and monitor IP location, value and security.

Our multi-disciplinary team can advise you in creating, owning and monetising intangible assets in line with your business models and help you to implement efficient and effective IP management structures for your organisation.



## Legal entity structuring

International tax frameworks and jurisdiction-based tax laws are constantly evolving and this has resulted in growing regulatory complexity and increased scrutiny. Such changes can affect access to treaty benefits, application of domestic anti-abuse rules, foreign tax credit (FTC) utilisation, and application of controlled foreign company (CFC) rules.

Our specialists in legal entity structuring can help you analyse local, bilateral and multilateral treaties, laws, and regulations to clarify the impact of global operating structures on your tax obligations and outcomes. In addition, we will provide insights into the international tax implications of capital deployment, repatriation strategies as well as legal entity rationalisation and divestments.



## Corporate secretarial

Businesses today face a rapidly evolving landscape including regulatory changes, the adoption of more sophisticated approaches by the revenue authorities, and swift advances in technology.

Our Business Process Solutions Corporate Secretarial Services team can assist you with evaluating operational efficiencies and identifying opportunities to establish a presence in Singapore and Southeast Asia, and fulfilling regulatory obligations promptly.



## M&A tax due diligence and structuring

Complex business transactions—mergers, acquisitions, joint ventures, equity investments, and divestitures—require the dedicated attention of experienced financial, accounting, legal and tax professionals.

At Deloitte, our multidisciplinary approach brings together M&A professionals with industry and tax technical specialists to analyse and quantify macro and deal-specific tax risks and opportunities; determine tax asset quality; and identify potential hidden tax costs, contingencies, and commitments. On both buy and sell side, we can conduct diligence inquiries, highlight significant tax risks, model alternative tax approaches, and analyse the effects of multiple acquisition structures on future cash flows and earnings. In addition, we can help companies navigate the myriad tax complexities arising from cross-border transactions, including advising on tax-optimal deal structures and instruments, as well as commenting on tax aspects in the transaction legal documents. We also advise on tax strategies to facilitate post-merger integration of acquired businesses. Our focus is on optimising your tax position, maximising tax synergies and attributes, and meeting the needs of all stakeholders, including lenders and management.



At Deloitte, we make an impact that matters with our clients by addressing their specific needs through a deep understanding of their business. This includes having dedicated teams with experienced and knowledgeable professionals who offer customised solutions to help them grow and achieve their goals.



## Meeting the specialised needs of clients from key markets

Recognising the unique business needs of clients from China, India, Korea and Japan, we have specialist teams focused on supporting them as they invest in Southeast Asia.

Our teams serve multinational companies already operating in Southeast Asia, as well as those that wish to expand into the region. Whether a business is contemplating market entry or embarking on a merger or acquisition, our specialised groups help implement cross-border investment strategies and navigate associated risks.

Bilingual professionals in each of our groups are familiar with relevant cultures and business issues and able to communicate fluently in local languages. Combined with our extensive experience and knowledge, we work with the various service lines within Deloitte to deliver seamless services to meet your specialised requirements.



## High net worth individuals and family enterprises advisory

Deloitte Private caters to the specific needs of high-net-worth individuals, family businesses, and private enterprises.

We recognise that there is a growing demand for services to help such clients accelerate growth in their businesses and preserve their private wealth, whilst protecting and extending their legacy. As a result, we have specialised offerings relating to cost efficient business and wealth structuring; fund structuring, family governance, family office creation and review; succession planning; and next-generation education and leadership.

Our tax specialists help such businesses and individuals understand, plan and execute effective business and tax strategies. We keep up with potential and new legislation and evolving markets, offering services tailored to each family's unique circumstances. Our advice spans income tax advisory and compliance services, helping to address the complex inter-relationships of a privately held business and its owners, family offices and employees. We can assist with owner and wealth planning, including wealth preservation and the transition of wealth to future generations.









## Developing your talent

In today's economy, attracting and retaining talent is a top priority. A multi-generational, global workforce capable of working through distributed computer networking systems is now a vital requirement for companies which seek to focus on global growth and scale, boost innovation, comply with constant regulatory change and meet the demands of a post-digital world. Acquiring and developing such a workforce, however, can present business leaders with a new wave of human resource (HR) and organisational challenges.

Demand is driving the talent market. Megatrends such as globalisation and mobility mean that today's open talent economy works in a more collaborative, transparent, and technology-enabled way than ever before. Employers and employees can now seek each other out on a playing field that is both broader and more level than anything businesses have dealt with in the past.

To find and retain the talent they need in this increasingly complex environment, business leaders must rethink talent strategies at all stages of the employee life cycle. New, innovative HR programmes, including total rewards, and learning and performance management initiatives, are required to attract and keep critically needed talent.

### Deloitte's value

As a global leader in human capital consulting, Deloitte brings a unique combination of industry, business and HR talent, and analytics know-how to help you design and execute effective human capital solutions. Our professionals are broad-based business consultants who specialise in integrating HR issues with broader business strategy. By continuously developing new tools and methodologies, we can enhance your organisation's performance, productivity and profitability.

Our human capital capabilities cover areas such as HR strategy, transformation audit, change management and design. We also specialise in incentives and compensation; personal tax, compliance and immigration; employee communication; and learning and development to create value for businesses through people.

We can help you to design and execute effective solutions to overcome your human resource challenges through our following services:



### Organisation transformation

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A combination of regulatory changes, new technologies and often pending mergers and acquisitions are putting today's businesses under pressure to transform. This pressure creates significant challenges including the need for a new organisational design, culture and behaviours, and the right leadership and talent. Deloitte's Organisation Transformation & Talent team tailors solutions powered by analytics and insight to drive sustainable change.



### Shaping workplace culture

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Executing a winning business strategy requires engaged and motivated employees with shared beliefs, common behaviours and a collective goal. Deloitte helps business leaders understand and actively shape a workplace culture to support their business strategy. We also pinpoint existing cultural strengths and gaps, and help organisations continuously cultivate the culture that is right for them.



### Reward, employment tax, share plans, HR and payroll advisory

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To stay competitive, organisations need to design and offer attractive compensation and benefit plans in a way that is cost-effective, tax-efficient and compliant. Our teams of compensation and HR specialists can help your organisation create local and global reward programs that benefit both employees and employers, and align with talent strategies and diverse workforce needs.

We evaluate compensation-related tax matters at all stages of a company's lifecycle, including mergers, acquisitions, divestitures and general corporate restructuring. We can also work with you to evaluate and identify total reward programs, incentives, and benefits that are attractive to employees and provide an efficient return on investment.



### Mobility, immigration, HR and payroll services

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With remote work, contingent workers and temporary assignments on the rise, your workforce is increasingly mobile. When an individual crosses a border to work, such movement can have HR, immigration, payroll and tax ramifications.

Our team of Tax specialists can help you understand the strategic and operational implications of a mobile workforce, including compliance obligations, digital solutions, policy writing, benchmarking, cost projections and application processing, to support the needs of both the HR department and mobile employees.





## Leadership development

For most businesses, leadership remains the top human capital concern. Companies need to develop new leaders faster and equip them with the ability to meet global challenges.

Deloitte believes that with proper guidance and investment, people at all levels of an organisation can become effective leaders. We bring the power of science and a business-oriented approach to help organisations create globally aware, innovative leaders who are ready to make decisions quickly and effectively.



## Workforce solutions

The global workforce is increasingly mobile and technologically savvy. Organisations need to align workforce mobility operations with business and talent strategies, including those focused on attracting and retaining top talent.

Our teams of HR, Tax and Technology specialists can help you to identify and implement the workforce technology and data analytics needed to manage and support a diverse mobile workforce. We will guide you through a digital journey to understand what is available now and what lies ahead.



## Deloitte Executive Programmes

CxOs of tomorrow are expected to lead, navigate and drive transformation to deliver business value in times of volatility, complexity and ambiguity. The world is also rapidly turning all-digital, signifying the need for a leader's mind-set to shift from a mere sustained business performance to one that leverages and integrates digital and technology into the corporate strategy and DNA.

Deloitte SEA's CxO Executive Programmes feature a series of role-based propositions – covering current and aspiring CEOs, CFOs, CIOs, CROs, CHROs and more – that deliver immersive lab experiences, points of view, forums, insights and solutions to prepare and equip experienced and aspiring CxOs to lead through the different stages of their career. The programmes harness the Deloitte network's broad domain capabilities and a multidisciplinary team of leaders and subject matter specialists to help CxOs make an impact and add value in their organisations.



## Managing risks

Managing a business in this current complex and ambiguous environment comes with various types of risk, with some being so critical that they can potentially destroy a business. It is therefore critical that organisations must be able to pre-emptively sense risks and strategically mitigate them in order to be successful.

Any number of events can disrupt the sustainability of a global business and undermine its competitive edge – from pandemics like COVID-19, natural disasters and terrorism to cyber security challenges such as a computer virus or data leakage - especially in this era of global digitalisation. As new risks emerge and existing ones become more complex, efficient risk management is vital.

In addition, with the onset of the fourth industrial revolution, organisations can no longer afford to ignore ‘black swan’ and ‘black elephant’ events. While ‘black swans’ are unpredictable events with extreme consequences, ‘black elephants’ - which originate from the ‘elephant in the room’ concept - are problems which are predictable and likely to happen but which no one wants to deal with.

### Deloitte's value

Deloitte believes that risk management is not simply about making people more aware of risks and more proficient at managing them.

Rather, our approach is to intelligently manage risks through SMART - our acronym for Sensing, Mitigating, Acknowledging & Alignment, Remodelling and Transformation. This will enable businesses to not only understand the new era of risks but have mechanisms to sense, analyse, mitigate and transform their organisations accordingly to fulfil their purpose and remain sustainable while continuing to grow profitably.

Using risk analytics, our specialists will work with you to assess the risks you are exposed to and integrate risk management across your business and strategic processes. Our goal is to leave organisations better able to sense both visible and less visible risks and to take appropriate pre-emptive risk measures to create value while responding to and mitigating risks more appropriately.



These services can help you effectively manage the risks to which your business is exposed:



### SMART services

Our risk-intelligent SMART (Sensing, Mitigating, Acknowledging & Alignment, Remodelling and Transformation) approach helps you address the entire spectrum of emerging risks. These range from technological disruption to cyber and geopolitical trends. Our innovative solutions also cover pursuing intelligent risk-taking to create value.



### Cyber risk services

Global companies must combat an endless stream of cyber security threats while demonstrating regulatory compliance in all jurisdictions in which they operate. Deloitte's broad expertise enables us to address a full range of security issues – from identity theft, data security breaches and information leaks to cyber security and system outages. We ensure cyber security practices are aligned to an organisation's digital strategy, governance framework and risk appetite, to reduce exposure to cyber attacks and ensure the organisation remains secure, vigilant and resilient.



### Digital and technology risk

Deloitte helps you develop proactive and holistic digital and technology risk strategies to control information and operational risks efficiently and within desired tolerances. We work with you to transform, optimise and adapt your approach to intelligent risk management, while using innovation to sense, identify, create and deliver value faster. More importantly, we draw on our deep expertise and full breadth of functional capabilities to help you innovate. This way, we can help you implement solutions designed to deliver business outcomes with far-reaching impact and sustainable results.



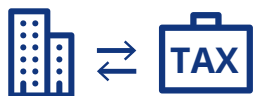
### Controls, assurance and continuous monitoring

We assist organisations to mitigate the risks associated with internal systems, business processes, projects, applications, data and third-party reliance through continuous monitoring. Our integrated information and controls assurance services include internal audit; contract risk and compliance; and sustainability and climate change risk services.



### Regulatory and financial risk compliance

We help you tackle broad issues of corporate governance and regulatory compliance and financial risk management. We also provide specialised assistance in key areas such as financial advice and reporting, information technology, human capital, anti-fraud measures and dispute resolution.



## Corporate tax compliance

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An ever-growing roster of tax rules, increasingly rigorous and coordinated enforcement, and competition for skilled talent continue to make corporate tax compliance a challenge for many organisations. In addition, the complexity multiplies when an organisation expands into new markets or adopts new business models.

Our corporate tax compliance services offers you an efficient way to handle the corporate tax compliance workload and meet reporting obligations and deadlines. We pair tax compliance services, including co-sourcing and outsourcing options, with a suite of integrated tax technologies designed to provide transparency and help taxpayers meet their obligations effectively and affordably. We combine extensive reach with deep local knowledge and experience, delivered with the flexibility to address a full range of tax compliance needs.



## Tax controversy

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Multinational organisations spend enormous time and resources managing tax controversies and disputes across numerous jurisdictions.

We can help to prepare you for audit readiness assessments and provide support for tax treaty procedures and application for advanced pricing agreements. In addition, we can assist you to develop strategies to manage the impact of tax controversies and minimise potential disputes. We will work across all tax fields, including domestic tax, international tax, transfer pricing, indirect tax and specialty areas, allowing you to confidently manage tax controversy globally.



## Transfer pricing documentation

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Businesses are under increasing pressure to find efficient ways of managing transfer pricing documentation. The evolving OECD recommendations are being expanded with additional local legislative requirements and tax authorities expecting local detail and precision when scrutinising it under audit.

Our transfer pricing specialists help organisations with the tactical and strategic aspects of transfer pricing documentation. Beyond developing compliant transfer pricing documentation, we will work with you to enhance your transfer pricing documentation processes and operating model, including balancing internal capabilities with those of Deloitte's teams, and adopting approaches, tools and technology that improve efficiency and generate valuable insights.



## Trade & customs duty and export compliance

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Companies engaged in global trade face complex import, export and border security customs and regulations. Managing global supply chains requires navigating the laws of multiple jurisdictions to maintain compliance, extract benefits and keep costs low.

Our teams of export compliance specialists advise on duties, taxes, risks penalties and consequences of non-compliance. We can help you standardise and automate trade and customs duty compliance processes, allowing your organisation to operate more efficiently with lower risk.





## Maximising performance

In an increasingly competitive marketplace, organisations must seek new ways to reinvent their operations and modernise how their employees work. To establish high-performance processes, it is often necessary to implement new technologies, streamline management and embrace innovation to increase effectiveness.

### Deloitte's value

Drawing on deep business and industry experience, knowledge and skills, we help clients to improve profitability and productivity by devising innovative business performance optimisation solutions to improve your business processes and reduce costs. These could include introducing new technologies, improving the operational efficiency across the supply chain and streamlining your day-to-day management activities.

Our team of data-scientists as well as business and domain specialists will help you to gain a deeper understanding of your business issues through a range of approaches and solutions based on an analysis of your entire value chain.

We can also help you to use analytics to generate insights from the big data in your organisation so that you can make smarter decisions that drive strategy and improve performance. In addition to being able to look into the past to provide hindsight into what has happened, analytics will provide insights into what is happening today and foresight into what might happen in the future which will be useful in scenario planning and predictive modelling.

We can help you to maximise the performance of your business through these services:



## Analytics

Combining industry knowledge, broad functional capabilities and technical know-how, we can help you to use the big data in your organisation to generate insights into your organisation so that you can make smarter decisions that drive strategy and improve performance. We also offer accelerators and frameworks to help your company develop its own analytics capabilities.



## Supply chain optimisation

Deloitte offers clients a balanced approach to optimise their supply chain by taking business objectives and direction into consideration before diving into detailed analysis. We then work with our clients throughout the entire journey – from strategy formulation through to detailed network design and simulation. We also consider any tax implications, which can be considerable.



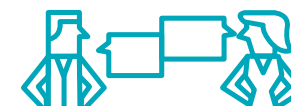
## Programme management

Drawing on our robust industry knowledge and deep experience, we help you achieve your objectives when carrying out complex and large-scale change projects. We have expertise in multi-workstream, multi-geography and multimillion-dollar programmes and offer relevant skills and methodologies to ensure success.



## Business performance improvement

We help you improve profitability and business productivity with insights based on rigorous analysis. By challenging conventional wisdom, we observe factors that companies might have missed and assist in making tough decisions. We then implement our advice so that you realise the benefits long after our work is done.



## Tax technology consulting and support

Having the right technology can make your tax department more effective as streamlining and automating processes can free up tax professionals to focus on high-value work.

We can help you to identify, design, implement and maintain systems to transform the processes, governance and risk assessment of your tax function enhancing its accuracy and transparency.

We understand complex tax requirements and have the technology, tools and automation to help improve your tax data management, reporting and analytics. This includes evaluating tax policy and strategy, integrating systems, improving internal processes and controls, or implementing third-party or proprietary software.

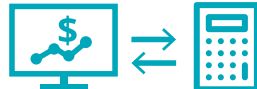




## Indirect tax recovery and advisory

Faced with opportunities to recover domestic and foreign sales and use taxes—including value added tax (VAT) and goods and services tax (GST)—many businesses rely on time-consuming manual processes to prepare refund claims and submit the claims to the tax authorities.

Our indirect tax recovery professionals provide advice and practical support to help organisations process and manage VAT/GST refunds more effectively. We support an end-to-end process, from opportunity identification through data collection and analysis, preparation and submission of refund claims, to any necessary follow-ups. We leverage proprietary tools and technology to streamline processes and increase transparency, reducing the time and expense of VAT/GST recovery.



## Finance and accounting process solutions

As a company grows, its financial accounting operations must grow with it. Deloitte's client service teams combine powerful technology and flexible integration capabilities to automate accounting workflows; reduce operational accounting costs; and generate timely, accurate financial information that support data-driven decisions.

We can support you with transactional bookkeeping, statutory and management reporting, business controls, budgeting, analytics, accounts payable and receivable processing, treasury support, temporary finance management and year-end closing.

## The Deloitte Greenhouse Experience

The Deloitte Greenhouse Experience is Deloitte's problem solving and innovation accelerator, created to help clients achieve breakthroughs in business problem-solving, executive alignment and action planning.

When we design Greenhouse experiences, we harness the breadth and scale of Deloitte's business capabilities, which allows us to bring the precise insights our clients need to accelerate their businesses. Each experience is tailored to address our client's toughest business challenges through thoughtfully designed Lab experiences.

Part of a global network of over 40 Greenhouses, Deloitte SEA's Greenhouse is located in Singapore and offers an innovative environment and methodology that changes the way clients solve business challenges. By taking participants outside of their everyday environments, Greenhouse sessions disrupt conventional thinking, spur creativity, bring about new perspectives, and lead to tangible solutions.





## Establishing good governance

Today's businesses face greater stakeholder expectations and public scrutiny than ever before. Growing concerns about public health, societal issues and environmental sustainability are encouraging governments to tighten the regulation of goods and services. This development can be especially challenging for large, multinational organisations that are exposed to a complex array of different regulatory issues across a wide spectrum of geographies and product categories.

As new markets open, the financial accounting of Southeast Asian organisations must also meet global standards. Financial accounting has now become much more complicated with the move to International Financial Reporting Standards (IFRS) for many of the world's public companies.

As some major industry players in the region have already realised, success requires a step change in their regulatory awareness and engagement. Businesses that are thoroughly prepared with a strategic response to these challenges will be best positioned to mitigate risks and capitalise on opportunities.

An effective governance framework can prevent corporate scandals and fraud as well as enhance an organisation's image as a self-policing, responsible entity in the eyes of its stakeholders.

### Deloitte's value

Our Deloitte professionals can help you to understand your responsibilities and assess the effectiveness of your organisation's governance processes by reviewing your policies, procedures and terms of reference. We benchmark your governance processes against best practices and work with you to develop solutions to close the gaps, enabling you to implement corporate governance processes that meet the needs of your business. We also help you to comply with the rapidly changing country specific regulations.



We provide the following services to help you to identify and close any gaps, thus enabling you to implement best corporate governance practices:



### Audit of financial statements

Audit is much more than just the numbers that tell a story of past accomplishments. At Deloitte, we understand the most important decisions are the ones you are yet to make. This is why we use audit to show where things stand now, and to understand the trends that are shaping tomorrow, to help inform the next step in a rapidly transforming world. With this assurance, organisations can look ahead with strength and confidence.



### Due diligence

Companies undertaking acquisitions should be familiar with their business counterparties' qualifications, reputation, work scope and way of doing business. Any suspicion of regulatory non-compliance should trigger an investigation for signs of wrongdoing. Working with other Deloitte member firms, we provide an Integrity Due Diligence service that uncovers comprehensive information about the background, integrity and reputation of selected individuals and entities.



### Corporate Governance

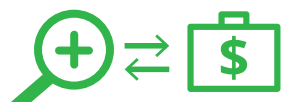
We assist boards and their members to become more effective in overseeing their organisation's key risks, strategy, and overall governance structure. These include performing assessments to evaluate current governance structures, policies and procedures; informing organisations of leading practices related to the oversight of key risks and challenges through interactive role-play scenario; and benchmarking board practices against leading practices and those of peer companies. We can also help to onboard new chairs and board members through our Board Effectiveness Lab, as part of our unique 'Greenhouse' set of solutions.



### Regulatory compliance

Our team of regulatory consultants deliver comprehensive consulting and advisory services to help organisations manage evolving regulatory risks and adapt to more complicated regulatory and control environments.

We offer clients a deep knowledge of industry-specific regulations, along with tools and methodologies to transform the processes needed to mitigate risks and stay compliant. Our capabilities include assessing policies and procedures and designing an effective operating model built from analytics and sound reporting structures that allow for ongoing measurement and analysis. We also test and monitor compliance activities and, in some instances, manage them.



## Forensic

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In the face of increasing regulation, risks and vulnerabilities that come from global money laundering, bribery and corruption, fraud, litigation and financial mismanagement, threats to the reputation and value of your business have never been more widespread.

Deloitte Forensic connects deep technical and industry insight with cutting-edge technology to provide tailored solutions to the most complex investigations and disputes. Regardless of location or industry, decades of global experience allow us to deliver focused resolutions to issues threatening your business today.

With the largest and the most experienced global Forensic practice, we offer full integration of services in Financial Crime Advisory, Discovery, Disputes and Litigation, Investigations and Remediation, leveraging market-leading technologies.



## Sustainability & Climate

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Deloitte helps you navigate complex environmental policies around the world. We advise you and your investors on how to improve performance, implement long-term sustainable tax strategies and understand the total tax contribution you make to society.

Our team also provides guidance on how to align recruitment, retention and reward to sustainability strategies, as well as how to change employee behaviours to improve engagement by making the organisation greener and reducing overheads.



## Tax process improvement and governance

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Tax law and compliance requirements are constantly changing and an organisation's tax department is expected to constantly refine tax processes and governance to support evolving operations and changing tax landscapes.

Deloitte can help you meet the challenge by evaluating and benchmarking current tax policies and strategy and supporting structural updates to operating models, roles, responsibilities, skills, controls and performance metrics. We will work with you to improve management oversight, and control by establishing short and long-term goals, developing key performance indicators and designing an organisational plan that supports your vision.



Deloitte has established the following platforms to promote dialogue and share best practices to help clients to stay ahead in this fast changing environment:

## Global Boardroom Program

Deloitte SEA's Center for Corporate Governance brings together the knowledge and experience of Deloitte member firms around the world.

We promote dialogue between business leaders, investors, the accounting profession, academia and government on issues such as board oversight of management, director effectiveness, audit committee effectiveness and executive compensation. Our insights and solutions help directors and board members deliver value to the organisations they serve. This allows them to maintain high levels of quality and integrity, which in turn sustains the trust of clients, capital markets and the public.

## Deloitte Asia Pacific Centre for Regulatory Strategy

Financial institutions are under increasing pressure to meet international regulatory timelines while managing varied local regulatory requirements. Deloitte Asia Pacific's Centre for Regulatory Strategy is designed to help our clients navigate these challenges by taking a forward-looking view of regulation and its implications for business strategy.

Through regular dialogue with financial institutions, trade associations and other regulatory stakeholders, our expert teams help you stay ahead of evolving regulatory trends and effectively integrate the regulatory outlook into your long-term business strategy.

## Deloitte Asia Pacific Financial Crime Strategy Network

Financial crime has become a major issue as business leaders grapple with complex and fast-evolving local, regional and global regulations and enforcement.

Comprising eight practices in Asia Pacific: (Australia, China, India, Japan, Korea, New Zealand, Southeast Asia and Taiwan), Deloitte Asia Pacific's Financial Crime Network offers clients 'best-in-class' technologies and advanced analytics to provide insights into the risks that matter. We have a readily deployable suite of solutions that can accelerate outcomes across a wide range of industries. We keep innovating to create solutions that are faster, better and more cost-effective.

## Deloitte IFRS Center of Excellence

Drawing on deep, cross-industry knowledge of IFRS, tax compliance and data analytics, Deloitte's IFRS Center of Excellence is a source of critical insight and advice for clients needing to stay up to date.

We will help you proactively manage the impact of IFRS on the reporting of your complex transactions. This allows you to respond quickly and appropriately. Our integrated solutions are supported by comprehensive analysis of the relevant IFRS guidance, applied to particular facts and circumstances in the region and globally.









## Capitalising on digital and technology innovation

Digital technology has changed the face of business, making innovation a key organisational capability. More than mere product development, innovation means thinking outside the box to find new ways to engage with customers while streamlining back-office operations. This includes building new structures, identifying new business models, launching new offerings and ultimately establishing a new position within the digital marketplace.

Current market volatility, heightened regulatory activity and increasing customer demands have also led to an increasing demand for the innovative use of technology systems to enable agility, transparency and efficiency. Enhanced data capabilities can help companies to better understand customer profitability, improve their risk management, manage their businesses more effectively and respond to the growing number of regulatory requests. Businesses require a digital transformation strategy if they are to stay relevant, competitive and grow.

### Deloitte's value

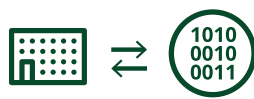
Our professionals help clients resolve their information and technology challenges by identifying potential disruptors, developing strategies to address disruption and executing business transformation activities such as new services, business models, and markets. Our ability to orchestrate ecosystems and build alliances with leading digital innovators enhance our ability to offer comprehensive solutions that address our clients' needs.

We provide the following services to help you capitalise on innovation while solving your technology challenges:



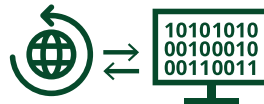
### Technology consulting

Our people will help you solve your toughest challenges through applied innovation – backed by worldwide resources, deep strategic alliances and full-spectrum delivery across strategy, implementation, management and operations. From requirements to architecture, testing to deployment and beyond, we bring an integrated ‘whole company’ perspective to every project. As Deloitte has strong alliances with leading technology organisations such as Oracle, SAP, Salesforce and Workday, our professionals possess extensive knowledge of the various applications and technology available to deliver the solutions that our clients need to drive digital transformation in their organisations.



### Deloitte Digital

Deloitte Digital delivers strategy, mobile, social, web, cloud and digital content management solutions that combine cutting-edge creative thinking with trusted business and technology experience. Our ability to orchestrate ecosystems and build alliances with leading digital innovators means we can support organisations right across the digital life cycle. Our solutions range from working to define a bold digital strategy to designing and building an online and mobile presence. We use agile methods that move quickly from digital concept to digital reality.



### Technology strategy and architecture

We advise clients in developing and executing technology strategies that drive exceptional business value. By providing leading practices, thought leadership, tools and accelerators to drive value quickly, we support our clients through the solution lifecycle from initial technology-enabled innovation leading to strategy and architecture, and working with our implementation practices to operationalize new solutions.



### Technology integration

Technology devices are now being linked to everything and this constant connectivity has increased the amount of information available, changed infrastructure requirements, and necessitated a strategy to use it all well. We help clients to solve business challenges through the integration of technology and better manage their portfolio of technology assets.



### Information management services

We assist clients in designing, developing, and implementing technology and processes to enable efficient information capture, archival, analysis and distribution. This ensures that the right information is delivered to the right people at the right time.



# Gaining competitive edge in your industry

What works in one industry may not work in another. With our deep industry expertise, we are able to focus on the specific needs and challenges of your business, to help you gain competitive advantage in the following industries:



**Consumer including Automotive; Consumer Products and Transportation, Hospitality & Services**



**Energy, Resources & Industrials including Energy & Chemicals; Industrial Products & Construction and Mining & Metals**



**Financial Services including Banking & Capital Markets; Insurance; Investment Management; and Real Estate**



**Government & Public Services including Central Government; and Health & Human Services**



**Life Sciences & Health Care**



**Technology, Media & Telecom, including Sports Business**

## Deloitte's value

Deloitte SEA's Industry Programme consists of numerous practitioners with industry-specific expertise who focus on 6 core industries and 20 sectors.

Having deep industry insights, our specialists provide comprehensive, integrated solutions to address the challenges that clients face in the specific sectors that they operate in. In addition, by collaborating with industry experts in our global network, we share accumulated experience and analyse industry trends, thus enabling us to provide cutting-edge advice to help our clients stay ahead in this dynamic market environment.

## Center for the Edge



Deloitte's Center for the Edge develops original research and substantive perspectives on new corporate growth. The Center started in Silicon Valley, and has since expanded with teams in Europe, Australia and Southeast Asia. We help senior executives make sense of and profit from emerging opportunities on the edge of business and technology.

A series of rapid market shifts in technology, society and the environment are reshaping the global economy and mounting pressure on organisations to stay ahead to changing consumer expectations and intensifying competition. To seize the opportunities in this fast changing business environment, leaders must be quick to make strategic decisions in the midst of uncertainties so that they can drive the changes to create an environment that is favourable to them.

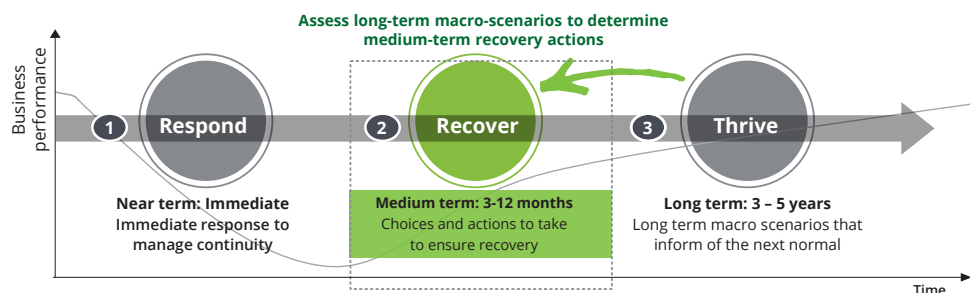
Deloitte's Center for the Edge helps leaders understand the fundamental changes shaping the world today, navigate the short-term challenges and identify long-term opportunities for exceptional performance. We do this by encouraging out-of-the-box thinking on a range of topics including growth, strategy, talent, innovation, performance and transformation.

In a world that defies prediction, we assist clients in using the 'Zoom out, Zoom in' approach to strategy. This will allow our clients to focus attention and resources on the initiatives that will have the most impact while still pursuing long-term strategies for a future that may look very different from today. By using two parallel time horizons - one that is 10 to 20 years out and one that is six to 12 months out - leaders can step out of their comfort zones to align on a future while also boosting short-term impact and developing capabilities for the long term.

# Leading in volatile times

While headwinds and uncertainties in the environment can be unsettling, they can also be opportunities waiting to be seized. A global societal shock, such as the COVID-19 pandemic, forces companies and entire industries to rethink and transform their business models. At Deloitte, we help company executives plan and prepare their organisations for possible rough weather and how to capitalise on the volatility.

Deloitte's Resilient Leadership framework defines three time frames of any crisis:



As a direct response, Deloitte focuses on 6 functional areas to enable organisations to respond, recover, and thrive amidst a crisis, so that they can emerge stronger, more sustainable, and resilient in facing the next wave of volatility.



**Command Centre**



**Talent & Strategy**



**Business Continuity & Financing**



**Digital Capabilities**



**Supply Chain**



**Customer Engagement**

## Planning for or responding to a downturn

Through our conversations with global CxOs, we have developed a deeper understanding of the pressing issues affecting organisations today, and have identified the 6 needs for businesses when planning for or responding to a downturn:



### Set the foundation

Create a resilient and agile organisation that is prepared for volatile times.



### Reduce and manage costs

Increase margin and operation profit to counteract impact to revenue.



### Accelerate digitalisation

Use technology and data to enable growth, decrease costs, and evolve as an insights-driven organisations.



### Defend and drive revenues

Identify opportunities to improve top line growth.



### Optimise assets, liabilities and equity

Curate the portfolio of assets; strengthen the balance sheet; and manage for cash.



### Manage expectations

Align and fulfill stakeholder expectations, and proactively address risks created by volatile conditions.





## About Deloitte SEA

Deloitte SEA is a story of entrepreneurship, shared values and excellence. Our roots go deep. Our Thailand practice dates back to 1939, while in Singapore and Malaysia, we have been operating for more than half a century.

Throughout our long history, we have continuously sought to deepen our understanding of local businesses and the environment in which they operate. That rich local knowledge and experience enables us to grow and diversify, broadening our service offerings to add greater value to our clients. More recently, we have pioneered new technological capabilities, investing in digital tools and platforms to help our clients stay relevant in the digital economy.

Over the years, Deloitte SEA, which comprises practices in Brunei, Cambodia, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam, has evolved into an organisation that thrives on driving change and making a real impact. Our approximately 500 partners, 13,000 professionals, subsidiaries and affiliates combine their technical expertise and deep industry knowledge to deliver consistently high-quality services to companies and organisations across the region. Our success comes from two distinctive competitive advantages: our one-member firm geographical structure and our multidisciplinary model, built on a strong consulting practice.

As the ASEAN Economic Community becomes an increasingly influential grouping, our clients demand consistent and high quality service across borders. Deloitte SEA is structured into four main business units – Audit & Assurance; Tax & Legal; Strategy, Risk & Transactions; and Technology & Transformation, to strengthen our multidisciplinary model and better align with our client's most critical emerging issues. Each business unit offers a range of specialist portfolios that allows our practitioners to better combine their individual actions into collective power to deliver one compelling result – outstanding success for our clients seeking to conduct business in this dynamic region.

### A member of Deloitte Asia Pacific

Deloitte SEA and the Deloitte firms in Australia, China, Japan, Korea, New Zealand, South Asia and Taiwan have joined together to create Deloitte Asia Pacific.

We are 'One Deloitte' for the Asia Pacific marketplace, and clients reap the benefit of our combined pool of expertise and specialist skills. 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.

### Nurturing our talent

Since our earliest days, Deloitte SEA has committed to creating inclusive and harmonious workplaces, built on diversity, that can help all our talented professionals reach their full potential. That way, our people are inspired to create smarter client solutions, build better customer relationships and drive innovation to serve our clients with excellence.

As part of our commitment to cultivate leadership skills at every level, we launched Deloitte University Asia Pacific (DU AP) in 2016. DU AP offers courses led by current Deloitte leaders who share their knowledge and on-the-job experiences in a tailored classroom setting. All are designed to ensure that learning remains an integral part of the workplace and can be practically applied in the most effective way.

### Corporate responsibility

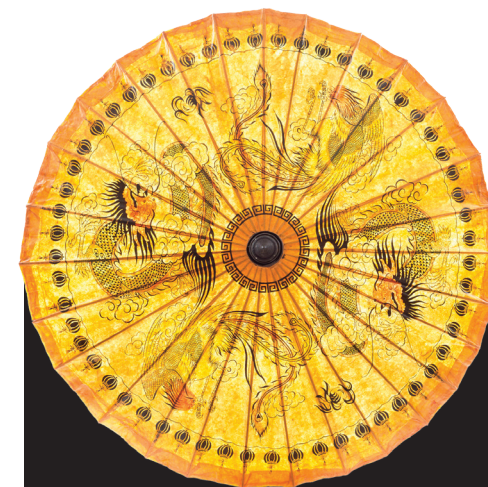
Deloitte's service extends beyond our clients to the communities in which we are based. Through their professional and personal examples, our people seek to 'give back' by dedicating their time and expertise to community causes. This takes various forms, from strategic partnerships with charities to skills-based volunteering and financial donations.

During our annual Impact Day corporate social responsibility initiative, our partners and staff from all practices across Southeast Asia take part in a diverse range of activities to make an impact that matters in our society. These include supporting young people, caring for the elderly, promoting disability awareness and inclusion, and protecting the environment.

We are also committed to helping expand access to career-building opportunities for communities and individuals left behind in the transformation to Industry 4.0. 'WorldClass' is our global effort designed to use our skills, experience, scale and commitment to prepare and empower people to take advantage of the digital economy through access to education and training. We have set ourselves an ambitious goal to support 50 million individuals and better prepare them for a world of opportunity by 2030.

At Deloitte, we recognise that change starts within and *WorldClimate*, our climate strategy, recognises the potential an organisation our size has to affect the environment.

Through *WorldClimate*, we have set and met higher standards for ourselves. We are committed to achieving net-zero greenhouse gas (GHG) emissions by 2030 for our own operations, and work to embed sustainability through our internal climate policies and practices. As we commit to these targets, we continue to work to impact the world to take individual and collective climate action alongside our clients and communities. We will also engage ecosystem participants to address responsible climate choices at a systems level while we enhance our reputation as a thought leader and foremost provider of climate-specific professional services.



## Deloitte's Purpose

Deloitte's Purpose is to make an impact that matters for our people, our clients and society. This includes:

- Serving clients distinctively, bringing innovative insights, solving complex challenges and unlocking sustainable growth.
- Inspiring our talented professionals to deliver outstanding value by, providing an exceptional career experience and an inclusive and collaborative culture.
- Contributing to society, building confidence and trust in the markets, upholding the integrity of organisations and supporting our communities.

Deeper still, we are guided to make an enduring impact through our shared values, which are:

- Lead the way
- Serve with integrity
- Take care of each other
- Foster inclusion
- Collaborate for measurable impact



# Key contacts

## Deloitte SEA Leaders



**Eugene Ho**  
Chief Executive Officer,  
Deloitte SEA  
eugeneho@deloitte.com



**Lee Boon Teck**  
Regional Managing Partner,  
Audit & Assurance,  
Deloitte SEA  
boolee@deloitte.com



**Muralidhar**  
Regional Managing Partner,  
Strategy, Risk & Transactions,  
Deloitte SEA  
mmuralidhar@deloitte.com



**Michael Fiore**  
Regional Managing Partner,  
Tax & Legal,  
Deloitte SEA  
mfiore@deloitte.com



**Angeline Leong**  
Regional Managing Partner,  
Technology & Transformation,  
Deloitte SEA  
angleong@deloitte.com

## Deloitte SEA Industry Leaders



**Pua Wee Meng**  
SEA Consumer Leader  
wpua@deloitte.com



**Brent Vasconcellos**  
SEA Energy, Resources &  
Industrials Leader  
bvasconcellos@deloitte.com



**Thio Tse Gan**  
SEA Financial Services  
Leader  
tgthio@deloitte.com



**Lee Chew Chiat**  
SEA Government &  
Public Services Leader  
chewlee@deloitte.com



**Kavita Rekhraj**  
SEA Life Sciences &  
Health Care Leader  
krekhraj@deloitte.com



**Yang Chi Chih**  
SEA Technology, Media &  
Telecommunications Leader  
chiyang@deloitte.com

# Country contacts



**Zufariq Zara Zainuddin**  
Country Leader  
Deloitte Brunei  
zzainuddin@deloitte.com



**Khoy Kimleng**  
Country Leader  
Deloitte Cambodia  
kkhoy@deloitte.com



**Brian Indradjaja**  
Country Managing Partner  
Deloitte Indonesia  
bindradjaja@deloitte.com



**Choopong Surachutikarn**  
Country Leader  
Deloitte Lao PDR  
csurachutikarn@deloitte.com



**Yee Wing Peng**  
Country Managing Partner  
Deloitte Malaysia  
wpyee@deloitte.com



**Aye Cho**  
Country Managing Partner  
Deloitte Myanmar  
aycho@deloitte.com



**Fredieric Landicho**  
Country Managing Partner  
Deloitte Philippines  
flandicho@deloitte.com



**Shariq Barmaky**  
Country Managing Partner  
Deloitte Singapore  
shbarmaky@deloitte.com



**David Chew**  
Operations Leader  
Deloitte Thailand  
dchew@deloitte.com



**Thinh Pham**  
Country Managing Partner  
Deloitte Vietnam  
thpham@deloitte.com



# Our offices

## Brunei

Mutiara Exchange, Building 1, Level 6  
Jalan Tungku Link  
BE3619  
Tel: +673 222 5880  
Fax: +673 222 3360

## Cambodia

Vattanac Capital Tower  
P.O. Box 1150, Floor 8, Unit 8  
#66 Preah Monivong Blvd  
Sangkat Wat Phnom  
Khan Duan Penh Phnom Penh  
Cambodia  
Tel: +855 23 963 777  
Fax: +855 23 963 778

## Indonesia

### (Imelda & Rekan)

#### Jakarta

The Plaza Office Tower 32nd Floor  
Jl. M.H. Thamrin Kav 28-30  
Jakarta 10350  
Indonesia  
Tel : +62 21 2992 3100  
Fax : +62 21 2992 8200, 2992 8300

## Lao PDR

Lao Securities Exchange Building  
Phonthan Village, T4 Road  
Saysettha District  
P.O. Box 2017, Vientiane Capital  
Lao PDR  
Tel: +856 21 419 300  
Fax: +856 21 419 305

## Malaysia

### Kuala Lumpur

Level 16, Menara LGB  
1 Jalan Wan Kadir  
Taman Tun Dr. Ismail  
60000 Kuala Lumpur  
Tel: +60 3 7610 8888  
Fax: +60 3 7726 8986

### Penang

Level 12A-01 Hunza Tower  
163E Jalan Kelawei  
10250 Penang  
Malaysia  
Tel: +60 4 218 9888  
Fax: +60 4 218 9278

### 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

## Singapore

6 Shenton Way  
OUE Downtown 2  
#33-00, Singapore 068809  
Tel: +65 6224 8288  
Fax: +65 6538 6166

## Thailand

### Bangkok

AlA Sathorn Tower, 23rd – 27th Floor  
11/1 South Sathorn Road  
Yannawa, Sathorn  
Bangkok 10120  
Thailand  
Tel: +66 (0) 2 034 0000  
Fax: +66 (0) 2 034 0100

## Myanmar

### (Deloitte Touche Myanmar Vigour Advisory Limited)

Unit 411/412.415, Level 4  
Strand Square, 53 Strand Road  
Pabedan Township, Yangon  
Myanmar  
Audit and Tax: +95 (0)1 230 73 64  
Consulting: +95 (0) 1 230 73 67  
Advisory and secretarial:  
+95 (0) 1 230 73 65

## Philippines

### (Navarro Amper & Co.)

#### Taguig City

19th Floor Six/NEO Building  
5th Avenue corner 26th Street  
Bonifacio Global City, Taguig  
1634 Philippines  
Tel: +63 2 581 9000  
Fax: +63 2 869 3676

#### Cebu City

Unit 1801, 18th Floor  
Chinabank Corporate Center  
Samar Loop, Cebu Business Park  
Cebu City 6000, Philippines  
Tel: +63 32 231 8453/55/57  
Fax: +63 32 231 8459

## Vietnam

### Hanoi

12A Floor, Vinaconex Tower  
34 Lang Ha Street  
Dong Da District  
Hanoi, Vietnam  
Tel: +84 4 6288 3568  
Fax: +84 4 6288 5678

### Ho Chi Minh City

18th Floor, Times Square Building  
57-69F Dong Khoi Street,  
Ben Nghe Ward, District 1,  
Ho Chi Minh City, Vietnam  
Tel: +84 8 9100 751 / 752  
Fax: +84 8 9100 750

### Deloitte Consulting/ICS Pte Ltd

Room 1305, Level 13  
Me Linh Point Tower  
2 Ngo Duc Ke Street  
District 1  
Ho Chi Minh City, Vietnam  
Tel: +84 8 3521 0440











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