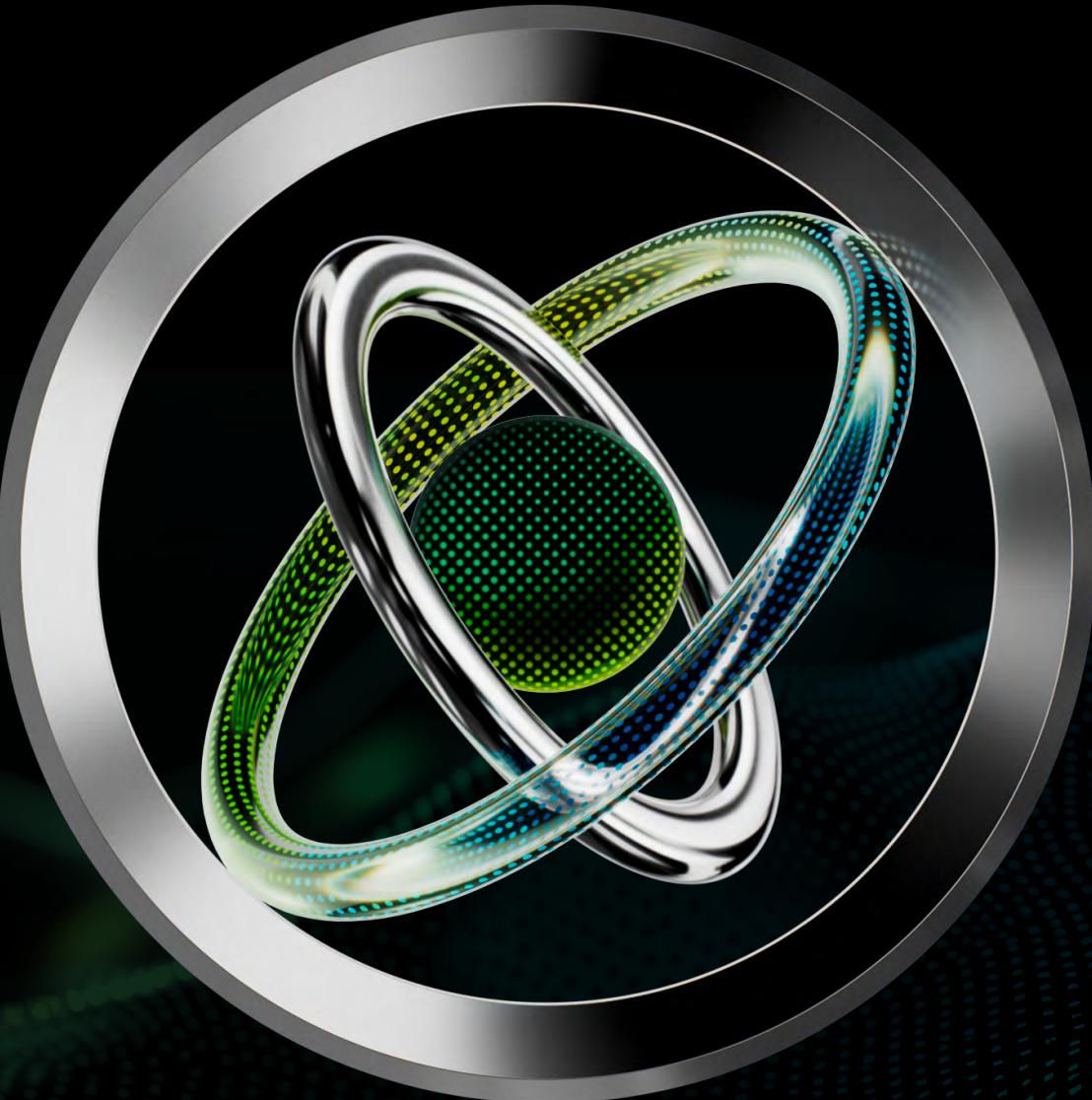


# Deloitte.

**Embed continuous advantage.  
Grow with confidence.  
Operate with Deloitte.**

Integrated Legal Entity Management  
Services for Investment Management



# An integrated approach to the evolving investment landscape

In today's ever-changing investment management landscape, optimizing business operations while meeting evolving compliance requirements can prove challenging and costly - especially when operating across multiple jurisdictions. With sought-after skills often being scarce and a dynamic tax and regulatory environment, it is hard to keep up, let alone respond efficiently to the pace of change that is reshaping the industry.

A significant rise in multi-jurisdictional scrutiny (and a call for increased transparency from regulators, stakeholders, and investors) has made effective legal entity management and corporate governance essential, both for risk mitigation and sustainable business growth. However, when addressed in-house, the process could be time- and labor-intensive, demanding the attention of valuable members of your legal team, keeping them from value-add work and strategic priorities.

**What if you could mitigate risks, enhance visibility, and reduce cost for your organization - all while incorporating leading practices and technology applications for your legal entity management needs, domestically and globally?**

Deloitte's Integrated Services combine people, process, and technology to deliver high-quality, cost-efficient integrated services and reduce operating risks. With over 40,000 global experts serving international asset management firms, our Corporate Services, Accounting, and Tax Compliance teams have a wealth of experience in serving global client structures across multiple jurisdictions.

Optimizing our clients' operations is the fundamental principle of our service offerings. Leveraging leading global expertise and extensive local knowledge, powered by bespoke technology and platforms, we provide multi-domicile and multi-product support that scales effectively, supporting clients through the

evolving challenges of corporate compliance. Our team focuses on easing the administrative burden, so our clients can focus their resources on growing their business with confidence.

Given the dynamic nature of investment entities, our services are fully customizable to meet the needs at each stage of their lifecycle, from entity formation to dissolution, registered office, corporate secretarial and administrative services, foreign account tax compliance act (FATCA)/Common Reporting Standard (CRS) reporting, economic substance, country by country (CbC) reporting, bookkeeping, and financial statement preparation.



# Explore Deloitte's Integrated Services

# Entity Formation and Dissolution/Liquidation



Deloitte serves some of the world's largest investment funds and managers, maintaining strong relationships with key industry players including administrators, law firms, independent directors and regulators. Leveraging our extensive industry network and multi-disciplinary capabilities, our team supports clients with seamless, timely, end-to-end incorporation and formation of a broad spectrum of legal entities across the jurisdictions in which we operate.

Our dissolution and liquidation services are tailored to address the needs of stakeholders while maximizing the value returned to investors.

Our specialized teams can assist funds or entities that require wind down or liquidation by acting as voluntary liquidators. Once an entity enters voluntary liquidation the liquidators will adhere to all statutory and regulatory requirements, and assume responsibility for any remaining matters, until the entity is dissolved following the liquidation. The liquidation process can result in a number of benefits including cost savings and the removal of the audit requirement.

We also specialize in the realization of complex and/or illiquid assets and can undertake more complex court-supervised liquidations, and provide restructuring advice to clients.

## Entity Formation and Dissolution services:

- Verification of proposed entity name's availability and compliance with regulatory requirements
- Management of entity formation and incorporation, including preparing memorandum and articles of association, filing with competent authorities, payment of fees and certificate of incorporation, company seal, and other statutory requirements
- Application of necessary permits and business licenses, as applicable
- End-to-end management of dissolution process in compliance with regulatory requirements, including document filings, settling of liabilities, and distribution of assets
- Liquidation advisory and appointment of an expert liquidator, to seamlessly navigate the process while meeting jurisdictional regulations and legal requirements



# Corporate Secretarial and Registered Office



Deloitte's Corporate Secretarial experts leverage extensive knowledge and robust industry networks to support investment managers with tailored solutions to the complex challenges and changes throughout their entity's lifecycle. Powered by our global technology platforms, our teams deliver local end-to-end administration and corporate governance services, ensuring compliance at every stage of the way. As a trusted local advisor, we serve clients in multiple jurisdictions, optimizing their time by acting as key point of contact for stakeholders and efficiently executing and maintaining statutory obligations on an ongoing basis.

With each jurisdiction operating within their specific legal framework, this access to trusted local expertise and resources is essential. Our local registered office, registered agent, and domiciliation services present a cost-effective solution to the complexities of maintaining a physical office. Our Integrated Services specialists, equipped with in-depth knowledge of global and local regulations, ensure seamless operations and timely compliance with evolving requirements across jurisdictions.

## Corporate Secretarial and Registered Office services:

- Provision of local registered office and domicile
- Local mailing address for receiving and managing your entity's mail and documents
- Acting Corporate Secretary and main point of contact for end-to-end management of the Company Secretarial practice and day-to-day administrative support
- Providing centralized project management and reporting for recurring and ad-hoc compliance matters
- Calendarizing and tracking of the entity-specific compliance deadlines
- Monitoring corporate governance and other developments that the board and/or its committees need to know and taking the steps necessary to comply with changing regulatory and other requirements
- Management, scheduling and support for Board and Shareholder meetings, including preparing and maintaining agenda, board packs, notices, taking and filing minutes
- Managing drafting and ratification of resolutions and board documents
- Obtaining and maintaining Certificate of Good Standing
- Liaising with directors, stakeholders, and service providers
- Maintaining and filing of ongoing statutory requirements including Beneficial Ownership registers
- Maintaining industry-specific entity business licenses or other filings
- Updating and maintenance of statutory records, minute books, corporate documents and registers including Members, Directors and Shareholders
- Preparation and filing of statutory returns with the applicable competent authorities
- Legalizing, notarizing, and certifying of documents
- Maintenance of entity-level governance-related disclosures

# FATCA/CRS Reporting



In today's financial landscape, investment managers are facing increasingly stringent regulations and evolving reporting standards that add layers of complexity to tax compliance. As a trusted leader in tax and regulatory advisory, Deloitte is exceptionally positioned to guide clients through the intricate global compliance landscape with assurance and precision. Our team comprises tax compliance experts who bring a wealth of knowledge and technical expertise across a broad spectrum of areas of tax compliance including FATCA and CRS.

This deep-seated proficiency uniquely equips us to handle complex tax compliance reporting requirements effectively across multiple jurisdictions. With Deloitte, investment managers can confidently navigate the challenges of global tax compliance, ensuring their operations remain compliant, efficient, and strategically sound.

## FATCA/CRS Reporting services:

- Identification of Financial Institutions with reporting obligations
- Collection of relevant documentation to classify financial accounts for FATCA and CRS purposes
- Identify US and CRS reportable financial accounts
- Annually report US reportable accounts information to the local tax authorities
- Report on CRS information to the competent authorities



# Economic Substance and Global Tax Transparency



Economic Substance legislation is designed to meet the requirements outlined by the European Union's intergovernmental Code of Conduct Group on Business Taxation, which are aimed at jurisdictions with low or zero rates of corporate income tax. In parallel, CbC Reporting was introduced under the OECD's BEPS Action 13 initiative to enhance global tax transparency by requiring large multinational enterprise groups to disclose key financial information on a jurisdictional basis.

Deloitte assists entities with assessing the application of the relevant legislation and taking steps to ensure compliance with their jurisdiction(s)' Economic Substance and CbC notification or reporting obligations. With experts in direct and international tax, our team is uniquely positioned to combine global market understanding and relationships with local specialist knowledge. Our practitioners have assisted numerous clients with interpreting the Economic Substance and CbC requirements and have extensive experience working closely with the local tax authorities in relation to various regulatory reporting regimes.

## Economic Substance services:

- Determining whether an entity conducts a relevant activity under Economic Substance or has CbC reporting or notification obligations
- Using our Economic Substance Diagnostic Tool and CbC readiness frameworks to identify compliance gaps and recommended actions
- Advising on necessary operational or structural changes to meet substance and reporting requirements
- Assessing current staffing, assisting with recruitment, and advising on immigration and work permit considerations
- Identifying required information and documentation and advising on appropriate evidence to support compliance
- Assisting with compiling and reviewing information for Economic Substance annual reports and CbC notifications
- Supporting the completion and submission of filings through the competent authority portals
- Working with Deloitte global member firms to align local and group-level CbC reporting obligations
- Managing interactions with the competent authorities on technical queries or compliance matters
- Tracking legislative updates and advising on evolving Economic Substance and CbC requirements



# Bookkeeping and Financial Statement Preparation



Our industry-leading accounting practice and multidisciplinary teams bring deep experience and a collaborative approach to companies that need long-term or short-term assistance with accounting and finance operations. We work with client teams across the full range of finance functions to help their financial accounting meet regulatory requirements and operate efficiently and transparently. Leveraging the latest technology and proprietary tools, we focus on paperless, automated finance and accounting solutions designed to enhance speed, accuracy, and efficiency.

By reducing costs and minimizing manual work, we ensure that the entity's financial processes are seamless and optimized for the determined objectives. Deloitte supports clients with bookkeeping and preparation of annual, quarterly, monthly financial statements and consolidated financial statements, to meet audit and statutory requirements by ensuring accurate, timely financial reporting.

## Bookkeeping and Financial Statement Preparation services:

- Bookkeeping
- Preparation of management accounts or financial statements
- Liaison with external auditors to facilitate annual audits
- Accounts payable/receivable management
- Cash/Bank reconciliations
- Transaction reporting
- Fee calculation (i.e., management fees, performance fees or advisory fees)
- Cash management
- Expense allocation
- Regulatory reporting
- Performance reporting (i.e., preparing reports on returns, benchmarks, and attribution analysis)
- Footnote preparation and review
- Accounting policies documentation and advisory



# Industry-leading Technology Solutions



As global leaders in professional services technology solutions, Deloitte leverages the latest digital innovation and proprietary tools to drive automation and cost efficiency across all integrated services activities.

## Our dedicated integrated services solutions include:

### Deloitte LegalHub

Our innovative engagement and workflow tracking platform, designed with company secretarial professionals in mind. LegalHub streamlines engagement and workflow tracking, providing a consolidated view of compliance activities and facilitating real-time progress updates. This digital tool reduces administrative burdens, allowing clients to focus on strategic priorities while ensuring compliance and operational excellence.

#### Key benefits:

- eSignature improves efficiency, security and transparency
- Get a consolidated view of your global legal entity compliance activity and spend
- Practical insights, real-time reporting and dashboarding through Powerful Business Intelligence
- Task management ensures visibility of teams' capacity and delegation to Deloitte, as well as any blockers

### DBoard

A centralized portal for managing regulatory, tax, and audit services, providing clients with real-time access to dashboards, project reports, and secure document management. The platform's intuitive interface and customizable features enhance collaboration and simplify the complexity of cross-border engagements, with real-time access to dashboards, project reports, messaging, data and documents that take our interaction model to a different level.

#### Key benefits:

- **Simplicity & Overview:** Easy access, centralization and visualization of your Deloitte services in real time. Intuitive portal, fully customizable to your desired level of detail to stay up-to-date with your engagements
- **Efficiency & Collaboration:** Private messages, comments and notifications ensure responsiveness to client requests, smooth service delivery, and keep you updated in real time of important events for your project
- **Flexibility & Security:** Robust and reliable infrastructure, available from anywhere, at any time. Leveraging the highest standards of security practices, including Multi-Factor Authentication

# Why Deloitte

## Consistent Yet Customized Service Across Jurisdictions



We develop customized solutions in collaboration with clients, combining standardized processes with local expertise to ensure excellence in every market.

## Innovative Solutions



Deloitte's commitment to innovation helps clients respond to evolving regulatory and market demands using cutting-edge technology to manage compliance, optimize collaboration, and enhance decision-making. By integrating proprietary platforms, we provide a seamless, automated experience that drives cost efficiency and reduces manual work.

## Dedicated Client Support



We deliver proactive, personalized assistance by building transparent relationships, ensuring ongoing support, and offering tailored solutions while maintaining open communication to address challenges and opportunities swiftly.

## Multidisciplinary Approach



Deloitte combines world-class expertise and deep industry knowledge to offer diverse services through collaborative teams of tax, audit, consulting, regulatory, and technology professionals, addressing all aspects of entity management, from compliance to strategic planning and risk management.

## Global Expertise and Reach



Operating in over 150 countries, Deloitte leverages deep local and international regulatory knowledge to deliver seamless, tailored services, ensuring compliance and operational excellence while empowering clients to make informed decisions for growth and innovation.

## Cost Efficiency and Resource Optimization



Our solutions enhance cost efficiency and operational excellence by leveraging advanced technology and industry expertise to streamline operations and reduce compliance burdens. We deliver scalable, cost-effective services tailored to each client's needs, allowing them to focus on growth and strategic goals.

## Our global Investment Management practice at-a-glance

**8/10** of the World's leading Investment Managers are among our clients

**50%** of Fortune Global 500 Investment Managers served by Deloitte\*

**~40K** Investment Management specialists across 150+ countries and territories

\*Based on 2024 Fortune Global 500

# Key Contacts

Connect with our global leaders to explore how Deloitte can support your business.

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