



Let us help you unlock your potential for growth

Grant Thornton Vietnam



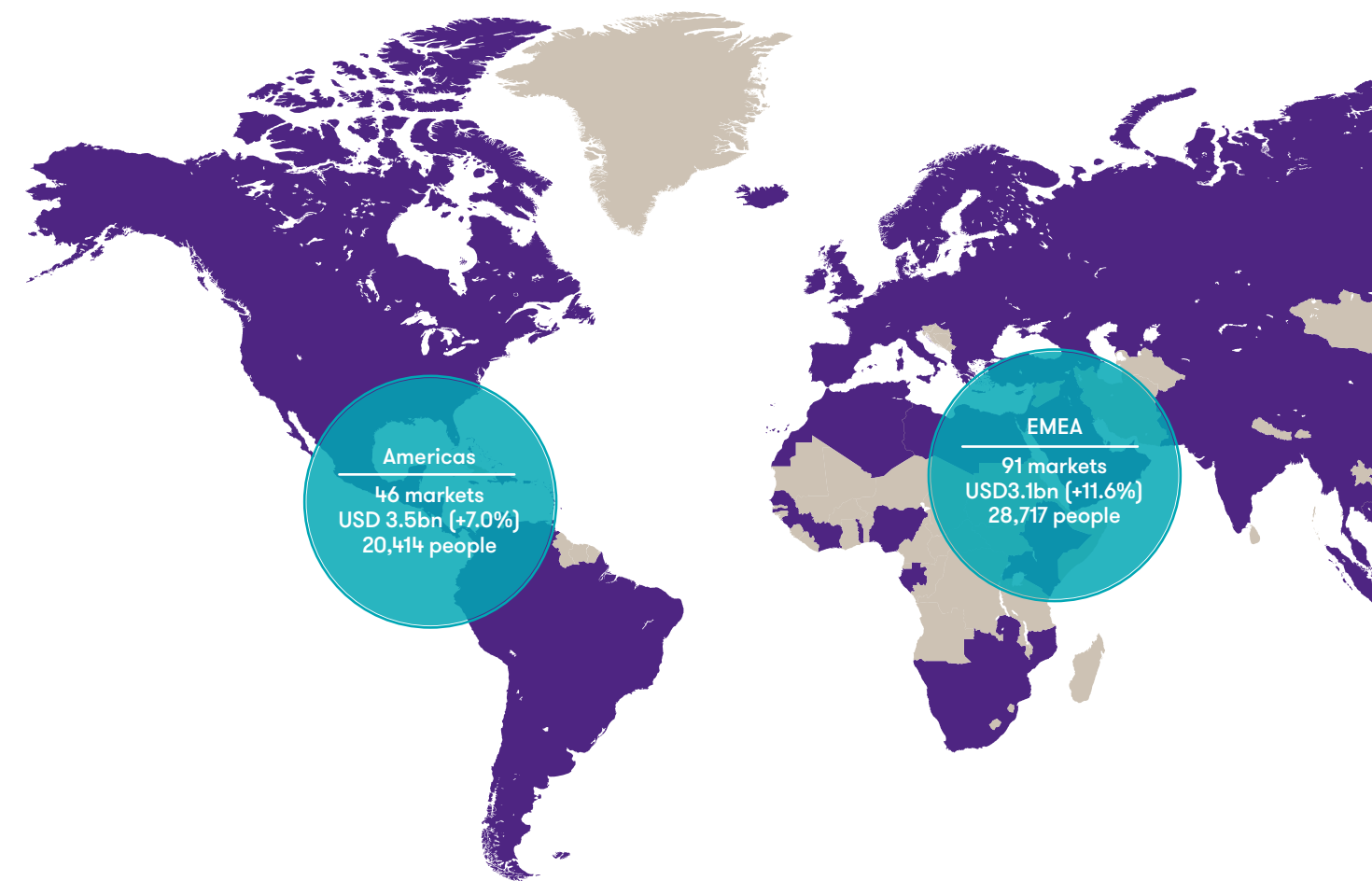
Audit | Tax | Advisory | Business Process Solutions

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Grant Thornton International

We're a network of independent assurance, tax and advisory firms, made up of more than 76,000 people in 149 markets. We're here to help dynamic organisations unlock their potential for growth.



Our distinctive client
experience sets us apart



USD 8bn
(2024 revenue)



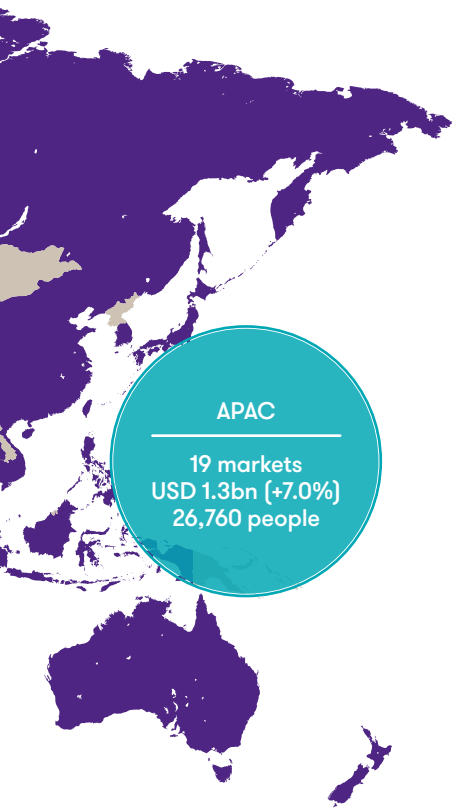
76,000+
people



750+
offices



149+
markets



For more than 100 years, we have helped dynamic organisations realise their strategic ambitions. Whether you're looking to finance growth, manage risk and regulation, optimise your operations or realise stakeholder value, we can help you.

We've got scale, combined with local market understanding. That means we're everywhere you are, as well as where you want to be.



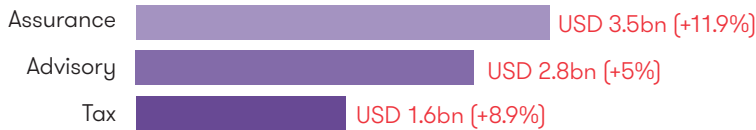
Over 80%

of clients rate us as
world-class in the areas
that matter most to them

A different way of doing business

Privately owned enterprises, listed companies and public sector organisations come to us for our global scale, quality, industry insight and deep technical expertise. But what sets us apart is our distinctive client experience which leads to more meaningful advice and a better working relationship.

2024 global revenue by service line (USD)



Greater partner attention for clients

(member firm partner to people ratio)



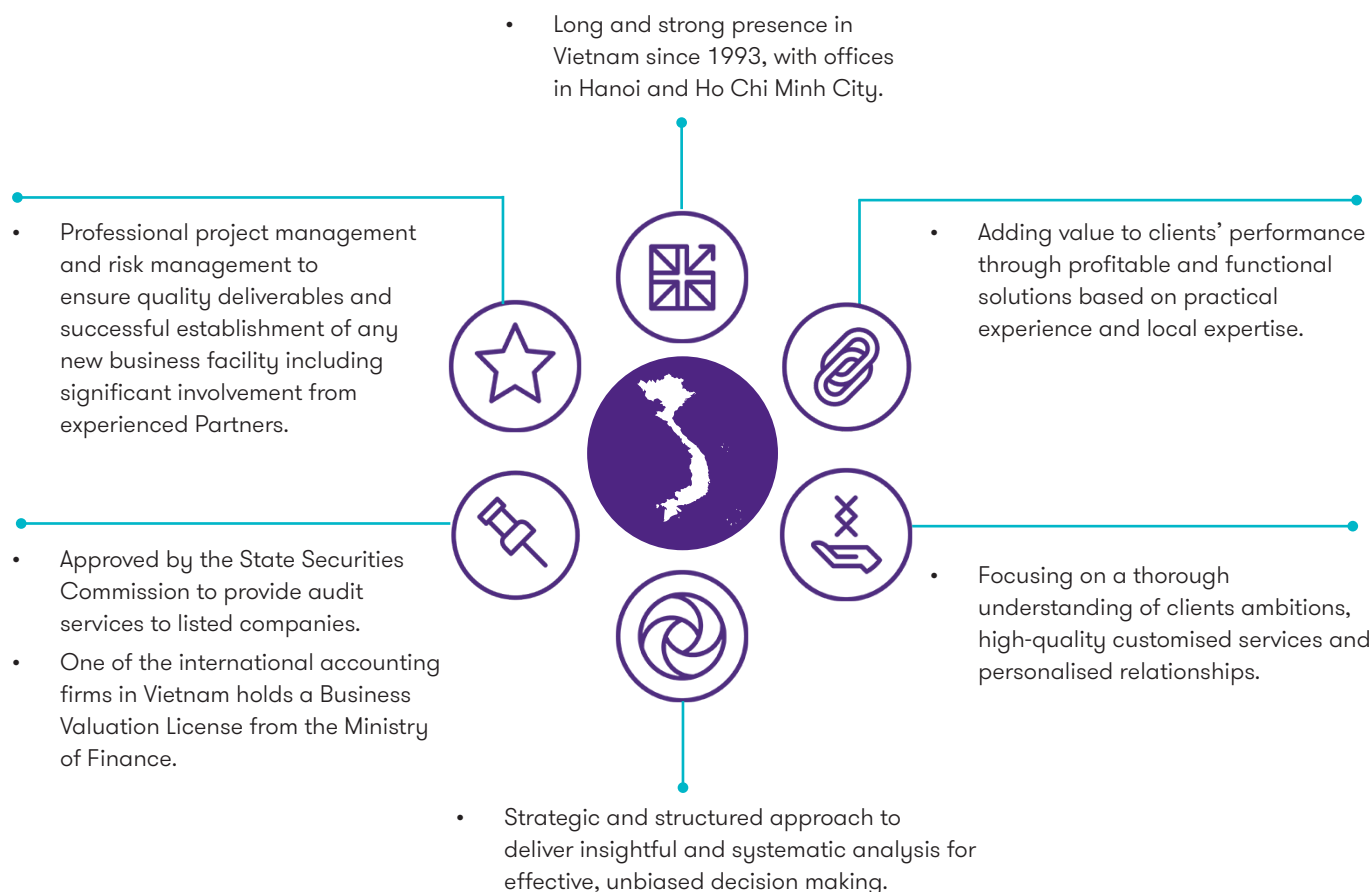
Grant Thornton Vietnam

We are a leading international auditing and consulting firm that provides a complete range of services including audit, tax, advisory and business process solutions services. We're here to help ambitious companies unlock their potential for growth.



Nguyen Chi Trung
CEO & Managing Partner
Grant Thornton Vietnam

“ At Grant Thornton Vietnam you benefit from a combination of our global connections and locally developed solutions to ensure that you reach your goals and achieve success in Vietnam. ”





Kenneth Atkinson

Founder and Senior Board Adviser
Grant Thornton Vietnam

“ As an owner managed business, we understand the challenges and the keys to unlock your potential and achieve your strategic ambition in this fast growing economy. ”

Key figures and facts



32

years in
Vietnam



2

offices in Hanoi
and Ho Chi Minh
City



350+

employees in
Vietnam



13

partners in
Vietnam



Certificate of merit

From the Prime
Minister of Vietnam
for contributing
and developing
Independent
Auditing Services
in Vietnam.



Golden Dragon Award

We were honored
and recognised
as a Leading
Professional Firm
by the Vietnam
Economic Times
for 9 consecutive
years.



BritCham's Honorary Service Award 2021

We were
recognised for
our over-25-year
milestone of great
contribution to the
British-Vietnam
relationship by the
British Chamber
of Commerce in
Vietnam.



Best Companies to Work for in Asia 2021 Award

We were honored
to be recognised
as one of the Best
Companies to
Work for in Asia
2021 – Vietnam
region by HR Asia
Magazine.



Large International client base

More than 70%
of our clients
are international
businesses. Also,
we have extensive
experience
in servicing
Vietnamese
clients.



Our services

- Audit
- Tax
- Advisory
- Business Process Solutions
- Technology Solutions Consulting
- International Corporate Structuring Services



International • Audit client base • Tax

Audit and Assurance Services

Our services can strengthen your business and stakeholders' confidence. You'll receive professionally verified results and insights that help you grow.

At Grant Thornton we offer more than just auditing. With personalised attention and domestic and local market knowledge, from Partners and Managers, we offer understanding and provide insights that help businesses succeed.

We believe it to be of paramount importance to add value to our audit. Indeed, the very culture of Grant Thornton and the demands placed upon us by our Client base is all about challenging the way our Clients operate and bringing a different and independent perspective and input to their businesses.

The Grant Thornton audit process gives us a thorough understanding of our Client's business and requires us to assess the business risks and control systems, which puts us in a unique position to add value to your Company.

We are highly experienced in managing audit assignments. All of our auditors use common audit systems based on our Grant Thornton International Audit Methodology. We believe that success will only be delivered through having a close working relationship with your accounting team and through careful, well-instituted planning, in order to promote understanding and buy into our common goals and timetables.

Our Audit and Assurance services include:

- 1 Statutory audit
- 2 IFRS services
- 3 Review of financial statements and financial information
- 4 Reporting accountant
- 5 Compilation of financial information
- 6 Cross-border audit
- 7 US GAAP audit
- 8 Agreed-upon procedures



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Audit Quality



Partner led

The Audit Partners will lead from the front throughout the audit cycle, taking full responsibility for the quality of our audit services. Our unique partnering model also allows us to bring together an industry-focused audit team, along with on-call experts across other areas such as internal audit, risk management and tax, which have the expertise, technical insights, and commercial instinct to help provide you with audit certainty and the right advice.



Risk focused

We engage with management and the Board throughout the year ensuring we proactively identify and manage matters as they arise, not just at pre-determined periods of time. We will focus on areas of greater risk in your business and issues are identified and addressed at an early stage which will avoid surprises in the audit and provides valuable insights.



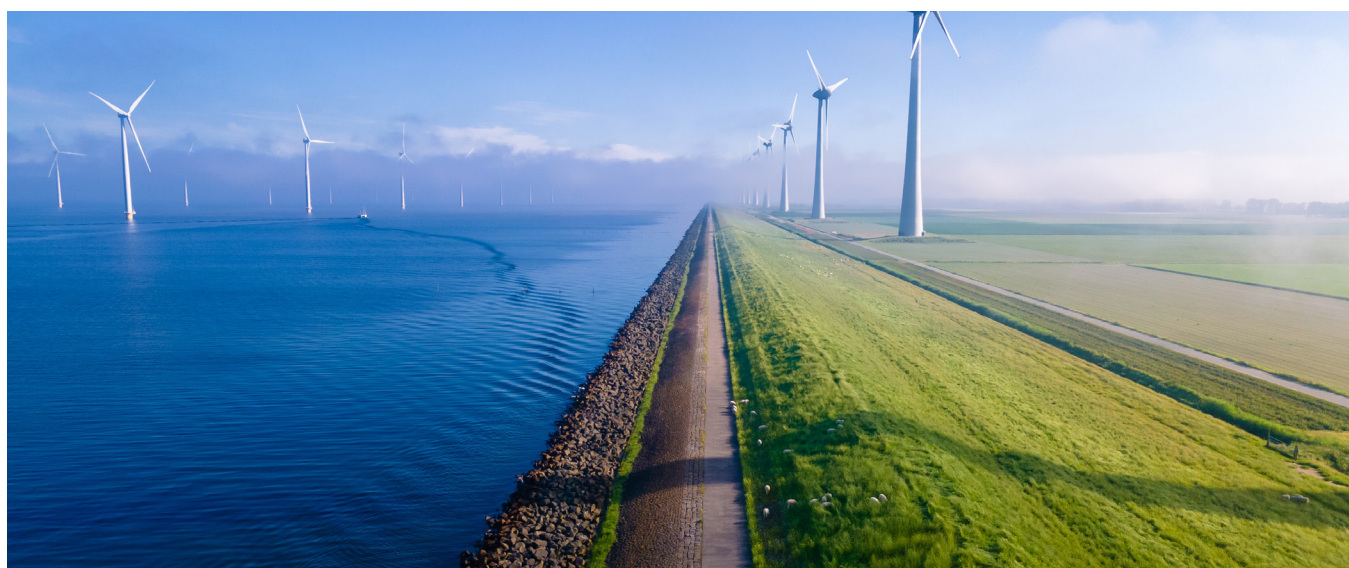
Global audit methodology

Our Grant Thornton International Audit Methodology is consistent across our 750+ global offices and compliant with relevant regulations. The firm's global quality review programme further ensures a consistent high quality audit across our offices.



Global tools

Our audit methodology is delivered via LEAP, Grant Thornton's global assurance technology platform. This proprietary, cloud-based tool delivers the best possible value to our clients, no matter where they are or what business they are in. It does so through consistent, seamless operation across borders; efficient delivery of all audits; and deeper insights into client businesses. It also enables the audit team to generate audit programs that are tailored to client specific situations and focuses on the identified risk areas. This approach helps to deliver an efficient audit and more extensive and proactive advice.





International • Audit client base • Tax

Our Audit Approach

Phase 1 Planning

We obtain an understanding of your business, which includes understanding of your strategy, operations, control environment, accounting and financial reporting systems.

Phase 2 Identify and assess

Considering a broad range of factors (incl. previous audit findings and emerging industry trends), we will identify and assess your financial reporting risks. This assessment is used to develop an efficient and focused audit program and to ensure that technical issues are identified and resolved early.

Phase 3 Test internal controls

We will evaluate the design of your key processes, accounting applications and financial reporting systems. Based on the result of this evaluation we will design appropriate audit tests.

Phase 4 Testing accounts and transactions

We use smart tools and technologies, such as IDEA to perform testing and analyse your financial data files.

We will perform tests of balances and transactions. This will include substantive tests over key risk areas (if efficient or legislated) and 'deep dives' where appropriate.

Phase 5 Concluding and reporting

In this phase we will conclude on the sufficiency and appropriateness of testing and the most experienced team members confirm that the financial statements make sense, based on their understanding of your company. We will report and offer pragmatic recommendations via an Key Issues Memorandum (KIM)



Value to you:

- receive an upfront assessment of your audit risks, internal controls and any broader business risks that could impact your audit
- smooth transition and an agreed-upon timetable
- saves time
- lessens staff burden
- on-time service to review and address concerns
- no surprises



Value to you:

- customised audit focused on risks
- early identification and resolution of issues
- audit team with a deeper understanding of your company to provide recommendations



Value to you:

- comprehensive assessment of internal controls and practical recommendations for strengthening internal controls
- stronger internal control over time



Value to you:

- a focused approach and identify the data points relevant to your organisation and industry, and develop a tailored audit program accordingly.
- less time spent gathering and analysing data



Value to you:

- receive advice and recommendations to improve operations
- an audit opinion from a firm with a reputation for high-quality audits



Audit

Audit Team



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Tax

Tax Services

Our tax services help you gain trust and stay ahead, enabling you to manage your tax transparently and ethically.

Our approach to developing effective solutions is to:

- analyse your business operations, prioritise issues based on the risk they present
- review your current tax position to determine whether tax obligations are being met and if the Company has potential tax liabilities or assets
- research relevant regulations and guidance to offer practical solutions based on our experience and deep knowledge base
- guide you through the process and ensure effective implementation, lay the foundations for future efficiency benefits and risk reduction
- defend the structure against challenges by the tax authorities
- alert you on the latest tax developments
- assistance to obtain various sub-licenses, work permits, visas, and other regulatory documents. Furthermore, a special task team will be setup to handle business functions for clients in the event of a management crisis, recruit, train and transfer staff required by clients

Our Tax services include:

- 1 Market entry
- 2 Licensing services
- 3 Tax due diligence
- 4 Tax advisory on business model and transactions
- 5 Tax compliance services
- 6 International tax planning
- 7 Expatriate tax planning
- 8 Tax health check
- 9 Customs and trade
- 10 Global mobility services
- 11 Transfer pricing



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Tax Services

Market entry

We have advised numerous new foreign investors on efficient tax structures including investment advisory of international business models and appropriate business structures in Vietnam, assistance in licensing and post licensing. We also provide advisory services on governance, tax and regulations for business structures in Vietnam. Our experience allows you to consider all the options and set up a corporate structure that meets both operational and tax efficiency requirements.

Licensing services

Vietnam regulations frequently have significant changes to facilitate the economic development. We designed the licensing service to assist foreign investors and Vietnamese locals, as well, in establishing the appropriate business model for a legal presence in Vietnam. Our licensing services will be a part of our foregoing market entry services, including assistance in preparing the application dossiers and working with the licensing authorities to obtain the approval for the legal presence of clients both in Vietnam and overseas.

Tax due diligence

We conduct tax due diligence reviews of target companies to analyse their tax exposure and position in relation to acquisitions, mergers or consolidations. We are able to integrate this service with our Advisory Services team in order to offer a comprehensive, holistic due diligence review.

Tax advisory on business model and transactions

We will review the proposed business model and transactions and advise on tax implications and recommendations to optimise the tax opportunities under the local regulations and treaties which Vietnam has entered into. Furthermore, we coordinate with our Grant Thornton global tax team to provide a comprehensive tax advisory for the countries





Tax

Tax Services

Tax compliance services

This service is designed to assist enterprises to cope with the statutory tax declaration requirements in line with the Vietnamese tax laws, as well as the frequent changes and updates in tax laws.

A specified engagement team of tax professionals will be dedicated to each of our clients so as to fully understand the enterprises' business operations. We will act as your internal tax person/team to advise the Management on tax treatments on daily business operation, handle tax returns and work closely with your accounting personnel to ensure the Company's tax declarations are in line with the laws.

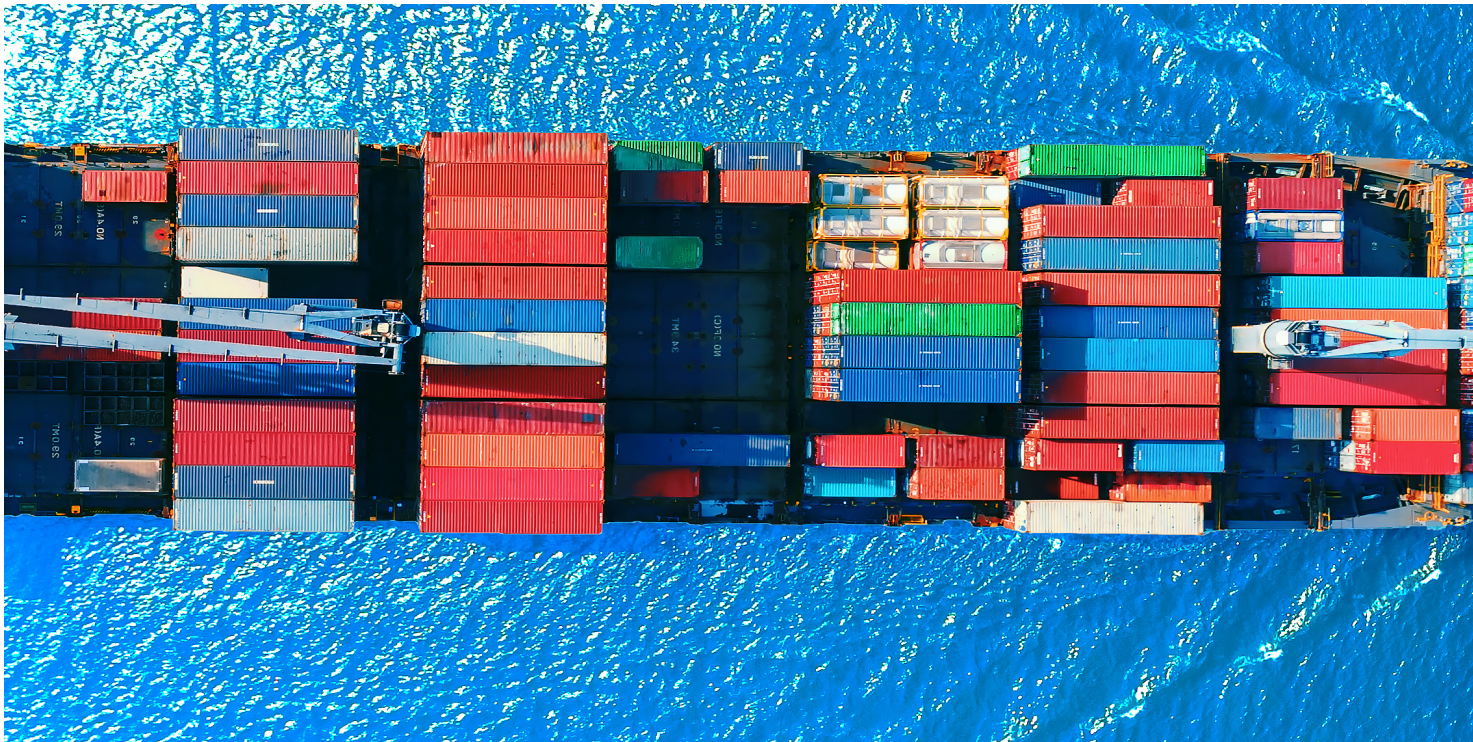
Our scope will cover all taxes related to your business, which will include but not be limited to the assistance in preparation of tax returns for Value Added Tax, Corporate Income Tax, Foreign Contractor Tax and Business Registration Tax on a monthly, quarterly, annually basis.

International tax planning

Our extensive international network provides us with significant resources to meet all your expansion goals. We strive to develop commercially focused and tailored tax strategies to minimise tax exposures and maximise business efficiency. We utilise our extensive local knowledge and proven tax-efficient strategies to maximise potential benefits and reduce risks. We use these techniques to assist you in planning your legal structure, repatriation planning and exit strategy. In summary, we focus on designing appropriate tax effective structures, to help achieve an integrated tax minimisation plan.

Expatriate tax planning

We have a broad knowledge base and skills to assist you in keeping your personal income taxes to a legitimate and reasonable level, while remaining compliant with legislation. We can develop a personalised package for each key employee to take maximum advantage of the exemptions and incentives available.



Tax Services

Tax health check

Our Tax Health Check involves a high-level review of specific tax areas to highlight the key issues that need to be rectified in order to reduce tax risks. Through our extensive experience, we have identified key risk areas in which many enterprises are not fully compliant or often overlook potential tax planning opportunities. Our tax health check service represents a cost-effective method to proactively manage risks and reduce potential issues arising as a result of a tax inspection.

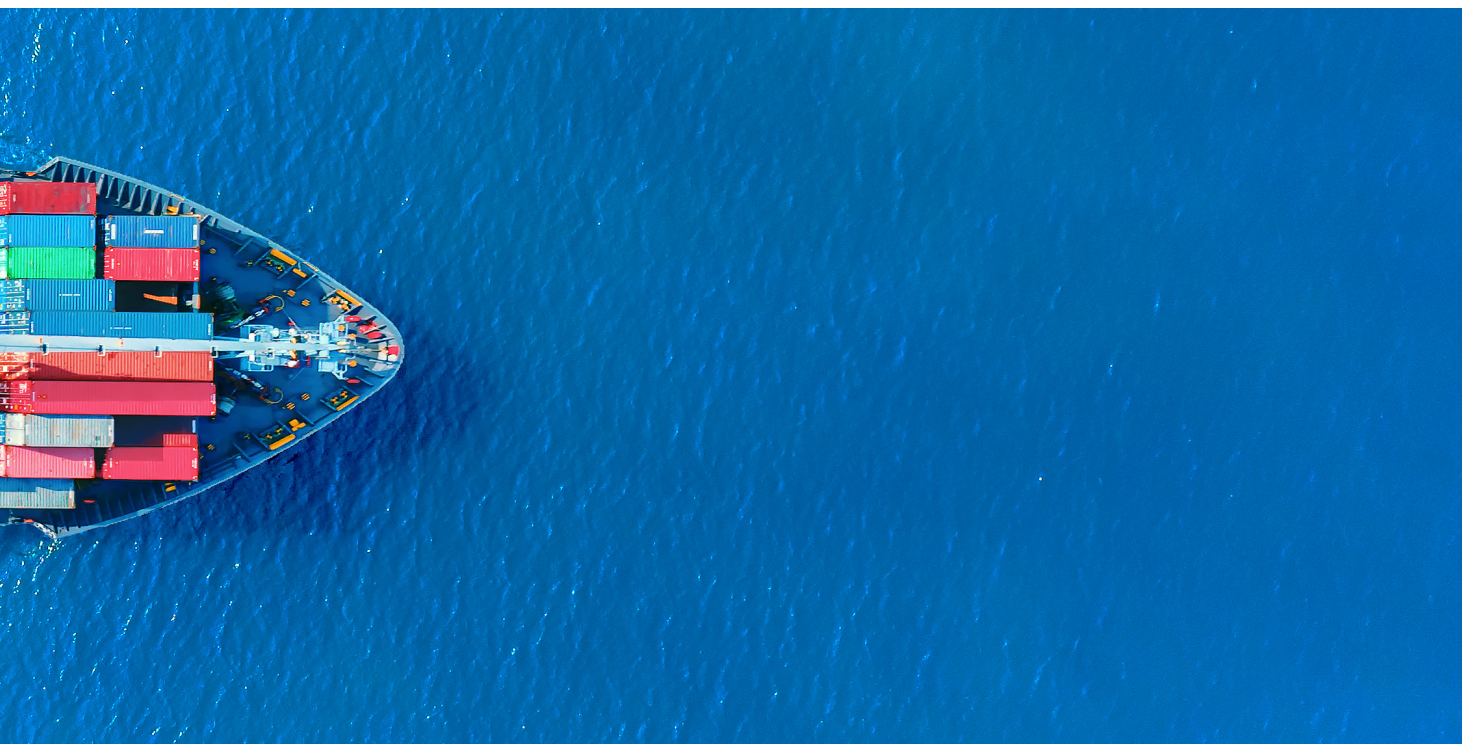
Customs and Trade

In the context of increasing number of FTAs leading to tariff reduction, Vietnam customs authorities are aggressively reinforcing customs regulations in order to retain balancing state budget recollection. In responding to that increasing tension, our customs and trade experts will be available to help you handle efficiently customs and trade compliance and advisory matters. The key supports may cover handling mismatches of imported materials for export and processing, product classification, customs health check and audit support, customs ruling and controversy as well as other customs planning advisory.

Global mobility services

Vietnamese and international regulations concerning tax and social security contributions are constantly changing. When a company plans to transfer personnel from one country to another, many questions arise concerning the tax and labor consequences in both the home country and the host countries. On the other hands, when a company in Vietnam recruits a foreigner, there are a number of tax, labor issues needed to be considered before entering the labor contract with the foreigner.

We're big enough to solve the most complicated assignments, but small enough to serve you in the way you want. Nothing about what we do is 'one size fits all'. Instead, our approach is to spend quality time to understand your needs and design a service that's right for you.





Tax

Tax Services

involved in the business model and transactions.

Transfer pricing

Planning:

Transfer pricing planning gives all-round consideration to commercial viability, tax efficiency and transfer pricing compliance. It allows you to be confident that your transfer pricing policy and practices integrate well with your broader operational and tax considerations.

Risk assessment:

Analyse and locate your existing and potential Vietnam transfer pricing risks taking into consideration the business and transactional model, price setting, function and risk (FAR) profile, and recommendations for improvement.

Economic analysis:

A benchmarking study establishes an appropriate arm's length price by reference to comparable transactions or profit outcomes of independent companies with similar transactions and in similar conditions to the tested entity. It is an essential element of contemporaneous documentation and a crucial support to identify the re-assessed prices to be disclosed in annual Transfer Pricing filings. Powerful competitive market insights can also be achieved.

Transfer Pricing compliant documentations:

Currently, the applicable Vietnamese TP regulations, being Decree 20 and Circular 41, requires taxpayer to prepare the TP Disclosure Forms (i.e. Forms 01, 02, 03 and 04) and submit such materials together the Corporate Income Tax ("CIT") finalisation return. In addition, the following TP documentation package also required to be prepared in Vietnamese on an annual basis and

before the finalization date of the CIT return:

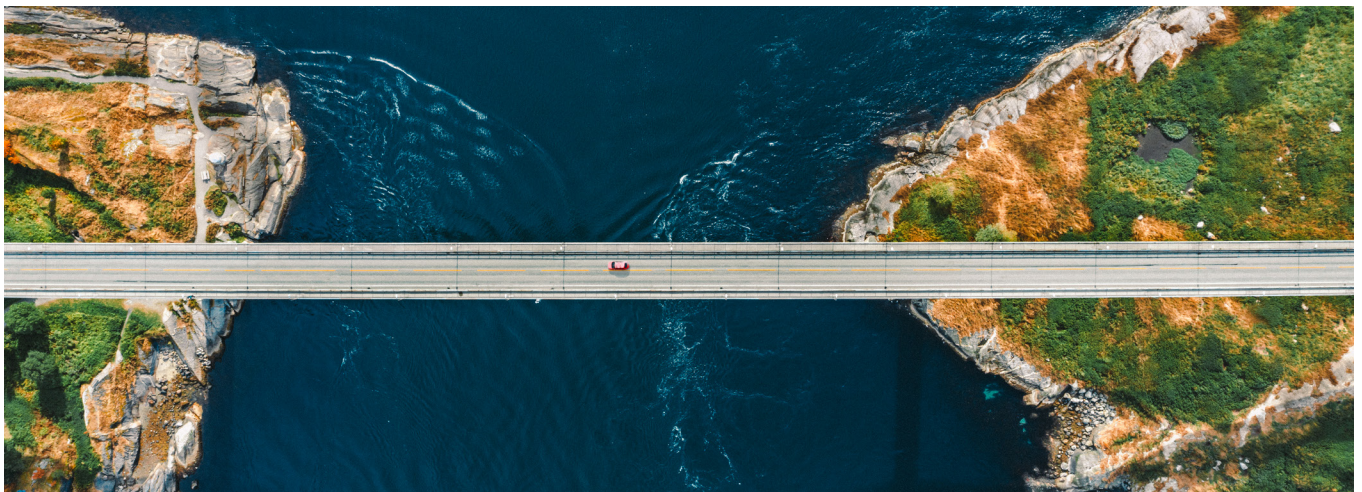
- local File;
- local compliance-oriented Master File (a file containing information relevant for global corporations) following the checklist mandated in Form 03; and
- duplicate copies of Country-by-country report from the ultimate parent company.

With an aim to fully comply with the Vietnamese regulations as well as to mitigate any potential tax exposures, our TP team has a broad knowledge base, experience as well as skills to provide you with our TP compliance services. Accordingly, we assist you in preparation of mentioned TP compliant documentations based on your demand and actual operations.

Particularly, for the preparation of TP Disclosure Forms, we will support in reviewing/ collating relevant accounting figures and performing the benchmarking support to identify the arm's length prices for disclosure on the Forms. For the preparation of TP documentation package, such documentation analyses and supports related party transactions that might help avoid tax adjustment and penalties. Accordingly, it is important to clearly document that the arm's length principle is being followed, and how pricing decisions have been made for such transactions.

Dispute resolution:

Supports companies subjected to transfer pricing audits. This is achieved by preparing defense packages and negotiating with the tax authorities, instilling confidence and removing any confusion around your transfer pricing position.





Tax

Tax Team



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Advisory

Advisory Services

At Grant Thornton, we offer a comprehensive range of growth and advisory services to help our clients achieve their goals. We help them create, transform and protect value.

From finding ways to finance growth to understanding how to manage risk and regulation; from identifying opportunities to optimise operations to getting the best from talent, our global network of member firms provides the expert support organisations need to thrive in a fast-changing world.

Our Advisory services include:

1. Transaction advisory services
2. Valuation services
3. Business risk services
4. Business consulting services

We focus on delivering tangible value to customers with:

- our breadth of services and capabilities
- industry and subject matter expertise
- clear communication
- global reach with local know-how
- adding value to Clients' performance through profitable and functional solutions
- focusing on a thorough understanding of our Clients' ambitions, high-quality customised services and personalised relationships
- strategic and structured approach to deliver insightful and systematic analysis for effective, unbiased decision making



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Transaction Advisory Services

Mergers & acquisitions

Globalisation and company growth ambitions are driving an increase in M&A activity worldwide as businesses look to establish a footprint in countries beyond their own. Even within their own regions, many businesses feel the pressure to acquire in order to establish a strategic presence in new markets, such as those being created by rapid technological innovation.

Grant Thornton Vietnam can provide clients, either a buyer or a seller with advice and support involved in all elements of a transaction, be it a sale, an acquisition, valuation, the raising of external debt or private equity or accessing global capital markets.

We have significant experience advising clients on transactions in all regions of the world. Our teams provide expert advice in the following areas:

Buying a business:

For businesses looking to grow by acquisition, our corporate finance advisory team will take a hands-on approach to helping you find the perfect match to achieve your business objectives.

Selling a business:

If you are considering selling your business or exit from a business, you want to be sure of achieving the highest possible value and a smooth sales process. Our corporate finance team draws on the expertise of other technical specialists within our firm wherever necessary to deliver a complete service that covers every aspect of the sales/exit process, achieving desired strategic outcome.

Transaction support

Transactions are significant events in the life of a business – a successful deal that can have a lasting impact on the future shape of the organisations involved. Because the stakes are high for both buyers and sellers, experience, determination and pragmatism are required to bring deals safely through to conclusion.

We have significant experience of advising clients on all aspects of buying and selling a business. Our teams provide expert advice in the following areas:

Exit readiness:

Prospective purchasers will require comfort in numerous areas, many of which will ultimately have a bearing on the transaction price. We work with vendors to plan, anticipate and explain these areas, and enhance business value through operational improvements 12 – 18 months before a disposal in order to present the business ready for sale. The timely disclosure of transaction issues helps protect shareholder value.

Financial due diligence:

We provide robust financial due diligence services that are clearly linked to our clients' requirements as purchasers, and also suitable for their funders.

Commercial due diligence:

We deliver thoughtful, robust advice based on primary and secondary research combined with quantitative analyses and focus on the key issues that impact value.

Operational and IT due diligence:

Our specialist technology advisers help public and private sector organisations, agile SMEs and private equity investors achieve maximum value from their technology and IT operations. They also advise clients on how to optimise the use of technology and IT capital.

Deal structuring:

Our transaction tax specialists work closely with our corporate finance team to ensure you have a full picture of the tax implications of your deal. Our team is highly experienced in understanding deal dynamics and establishing effective tax structures. Our extensive work with mid-market clients means we understand the personal tax planning needs of business owners and reflect these in our tax structuring solutions.



Advisory

Valuation Services

Valuations

For organisations involved in a transaction or a dispute, or embarking on a restructuring, the value of the business involved and its assets will be an important commercial consideration. A robust and reasoned opinion on value is essential. For litigants, a professional valuation is often the key to securing a fair settlement.

Our valuation team has extensive industry knowledge, international reach and technical expertise. Our specialists provide expert advice in the following areas:

Transactions:

An independent view on value for mergers, acquisitions, restructuring and proposed financial structures, delivering robust advice within the constraints placed by the deal deadlines.

Tax:

Our team provide third-party valuations to enable directors to meet their fiduciary duties and to support proposed tax treatments.

Financial reporting:

We assist on regulatory and accounting matters, with advice on valuations required by Accounting Standards, including purchase price allocation, impairment testing and valuation of financial instruments including share options and other derivatives.

Dispute resolution:

We offer dispute resolution services and work with forensic investigators, providing valuation advice within the field of dispute resolution, litigation support and expert valuations.

Fund administration:

Our specialists provide third-party valuations for investment funds to support periodic reporting of net asset values or to enable the transfer of assets.

Valuations to support asset-backed lending decisions:

We provide valuations to support asset-backed financing, including valuing shares and intangible assets, and provide periodic valuations of assets to confirm that the terms of the loan agreement continue to be met.





Business Risk Services

Internal Audit

Internal audit is about much more than compliance. It's critical to good governance and business performance. It provides confidence to manage key risks, informs good decision making and improves organisational performance.

A good internal audit evaluates and improves your risk management controls; reviews governance processes and procedures, and assesses your organisation's key functions and support services to ensure your business goals are supported effectively and your regulatory responsibilities are met. Greater efficiencies, aligned to your core business objectives, ultimately reward your bottom line.

Our internal audit services provide you with the independent and objective support you need in designing, implementing and operating your controls effectively.

Outsourced internal audit:

We can work with you to assess your enterprise risks, identify the areas of greatest vulnerability, and develop appropriate work plans and audit programs to mitigate these risks. Our outsourced internal audit solutions are flexible:

- assess your audit requirement
- developing an internal audit charter
- generating an internal audit strategy
- delivering and reporting on internal audit reviews
- running your full internal audit function

Co-sourced internal audit:

If your department lacks the breadth of specialist skills or you require additional resources at peak times, we can cross-post our staff to complement your internal audit function. Our co-sourced service provides:

- project management expertise
- access to subject matter experts in human resources; performance improvement; fraud and corruption assessment and investigations
- experienced internal auditors who require minimal supervision

Internal audit transformation

Grant Thornton's internal audit effectiveness and improvement reviews will help to assess and improve your internal audit function. Our reviews deliver real value through:

- benchmarking against current best practices
- productivity and value-for-money assessments
- pragmatic advice on improvements
- assurance to Boards and Audit Committees that your internal audit function focused resourced and managed effectively

Risk Management

Effective risk management gives companies the confidence to act on future business decisions. Our risk management offering helps you develop or enhance your organisation's approach to risk management, to the point where it is successfully embedded in the organisation. This includes:

- assessing risk management frameworks
- conducting enterprise-wide risk assessments
- development of risk policy frameworks and risk appetite statements
- assisting you to embed effective monitoring and control processes
- risk culture assessments
- risk maturity assessments

Internal Control and Process reviews

All businesses must change and evolve to remain competitive but if your control environment doesn't adapt, the risk of failure grows. It's essential to ensure your processes, systems and controls enhance value, rather than dilute it.

With the rigorous approach, our experienced team will help you identify and understand the risks inherent in key processes and whether your existing controls are adequate and efficient in mitigating those risks. Our solutions consider the alignment of people/ organisations, technology and business processes.

- control design assessments
- efficiency & effectiveness assessments of processes
- pre & post – implementation reviews
- process documentation and manual preparation

Fraud and forensics services

We combine our highly specialised forensic accounting and digital technology team to conduct investigations involving suspected fraud, bribery, corruption and money laundering, for a range of different entities. In addition, we provide fraud risk management services to help organisations understand their exposure to the risk of financial crime.



Business Consulting Services

Working Capital Optimisation

Releasing excess levels of cash tied up in working capital represents the cheapest form of finance available to a company. CFOs are increasingly being tasked with optimising working capital performance. However, maintaining control of working capital as companies increasingly look to grow, investing in new products, international diversification and M&A activity can be extremely challenging.

To deliver a desired level of improvement requires an approach focused on dealing with the underlying issues, which can range from the quality and appropriateness of commercial terms through to the internal 'self-help' available through improved process and control. The breadth of operational and professional experience in our team enables us to influence parts of the wider organisation such as sales, procurement, operations and logistics who all have a major part to play in any effort to reduce working capital.

Our proven methodology drives accelerated identification of the issues with quantification of the benefit case. Potential improvements are prioritised based on value and speed to deliver, working with management to design and implement the solutions. Our services include:

- 100 day working capital and cash flow planning
- cash flow forecasting
- exit readiness
- forecast-to-Fulfil (Inventory)
- order-to-Cash (Accounts Receivable)
- procure-to-Pay (Accounts Payable)
- working capital assessment and reduction

Financial Effectiveness and Transformation

The CFO faces a continuous challenge to create (and demonstrate) value from the finance function. They must decide on the extent to which finance processes are centralised, owned locally or outsourced, striking a balance between the delivery of insights and the cost-effective management of transaction processing. Unfortunately there is no 'one size fits all' solution.

We support the CFO in assessing current practice and in building board-level understanding of, and commitment to, the business case for change. Beyond this, we work on designing and implementing solutions, ensuring that benefits can be effectively tracked and communicated. Our collaborative approach focuses on partnering with client teams to identify the root cause of problems identified as well as providing practical recommendations that are aligned across key

stakeholders to provide sustainable outcomes. Specific areas we can provide support to include:

- activity-based costing and value analysis
- benchmarking
- business process outsourcing evaluation
- finance function assessments
- finance transformation
- management reporting
- operating model design
- process mapping and optimization
- shared Service Centre set-up

Business intelligence and analytics

A well-considered analytics strategy provides invaluable insight into your organisation and can enable timely business decisions that will reflect market conditions well into the future, along with giving you the power to optimise your operations for future growth and profitability. Our work is characterised as follows:

- our end-to-end analytics services are designed to help you enhance organizational capabilities and support forecasting and forward-looking financial and customer models
- implement data programs using a full range of technology tools and applications that cover the analytics maturity spectrum
- apply advanced techniques to reveal unseen data patterns and anomalies
- deploy feasible analytics solutions in a secure, cloud-based environment with advanced data ingestion, security and governance protocols
- use industry- and client-specific knowledge and experience coupled with advanced modelling and visualisation techniques



Business Process Solutions

Businesses frequently decide to outsource in order to focus on their core competencies, while improving performance and lowering costs of their non-core activities. Saving time and money outsourcing services can allow time to concentrate on what's really important for your business.

With access to experts throughout the Grant Thornton network you will get seamless and coordinated international outsourcing projects delivered comprehensively, efficiently and confidentially to the highest standards across all disciplines, we provide you:

- clear, factual, quality reporting
- highly experienced and diligent professionals
- independent, objective and practical advice
- a 'no surprises' approach
- technical expertise and advice readily available
- continuous communication

Business Process Solutions include:

- 1 Accounting services
- 2 Tax compliance within outsourcing
- 3 Payroll, personal income tax & labor
- 4 Secondments/ loan staff services
- 5 Compilation of financial/ non-financial information
- 6 Business process outsourcing
- 7 Management report and analysis



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Business Process Solutions

Accounting services

- in house/on-site accounting, compliant with local and international accounting standard (VAS, IFRS, US GAAP etc.)
- financial statements compliant with local and international accounting standard
- financial administration and analysis
- handling and assist auditors for accounting books and financial statements on behalf of the entities
- report preparation, archiving and maintenance of hard and soft copies in compliance with the local accounting regulations

Tax compliance within outsourcing

- indirect taxation (value added tax, special consumption tax, import-export taxes, business registration tax) compliance, representation and identification - drawing up indirect tax returns and summary statements
- direct tax (personal income tax, corporate income tax) compliance
- withholding tax compliance

Payroll, personal income tax

- payroll processing and calculation of all notional pay/benefits in kind
- payroll and personal income tax for expatriates
- calculation of personal income tax, compulsory insurances, independent deductions and other statutory deductions
- electronic payment of salaries direct to employees, bank accounts
- personal income tax and statutory insurances filing, declaration and payment
- personal income tax finalization for local and global income, declaration and payment

Secondments/ Loan staff services

- temporary qualified staff
- saving salary costs including statutory insurances and personal income tax
- knowledge transfer and training courses from secondments

Compilation of the financial/ non-financial information

- compilation of group packages, management reports and budget reconciliations
- preparation of group consolidation reports and analysis
- preparation of a financial statements from available financial information and analysis
- statistical reports for employees, charter capital, investment capital, revenue, etc.

Business processes outsourcing

- an outsourced process can be performed by an independent professional that is totally independent from the organisation
- outsourced processes will interact with other processes from the organisation's quality management system
- business outsourcing processes include: payments, purchasing, collection process, billings, invoicing, pricing, bank account management, inventory management and other requested processes.

Accounting systems review and improvement

- applicable and efficient accounting systems
- applicable and efficient accounting procedures
- efficient work assignments and positions of accounting staffs
- efficient internal controls for accounting systems and procedures

Management report and analysis

- requested analysis on key financial and non-financial information
- costing set up and management
- budgeting and forecasting
- cost control
- cash flow reports and analysis



Technology Solutions Consulting

Recognizing the crucial role of digital technology in business nowadays, Grant Thornton Vietnam is now determined to assist our clients in unlocking the potential for growth through a greater digital orientation. We have launched our business line called Technology Solutions Consulting.

We are proud to offer a wide range of services, including Technology Solutions Consulting, where Digital Transformation Consulting and Technology Solutions Consulting are our core-focused products.

Grant Thornton Vietnam is proud to be a strategic partner for two of the leading ERP software providers (Enterprise Resource Planning) in the world, Oracle NetSuite and SAP. Along with this strong cooperation, our team hopes to be your chosen unit in consulting, providing you with technology solutions based on your current processes, to support the digital transformation process of your business.

Our team of professionals and industry experts look forward to providing practical consultancy services and end-to-end technology solutions to our clients, enabling excellent management and operations in the 4.0 industrial revolution.

Our Technology Solutions Consulting services include:

- 1 ERP Suite in a Box
- 2 Third-party ERP Extensions
- 3 Technology Solutions Consulting
- 4 Information management and data analysis
- 5 Financial Reporting Compliance Package Solutions
- 6 Localisation, Roll Out and Rebuild projects



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Technology Solutions Consulting

Choosing right technology solution among several cloud solutions and available emerging technologies for organisation can be complex and somewhat overwhelming. Our Technology Consulting and Solutions team will work with clients to select, design, execute and optimise Technology Investments as well as transformation business strategies.

ERP Suite in a Box

- evaluating your business model and processes to identify information flows and improvements needed for operational systems
- making practical recommendations along with selecting a consistent and appropriate ERP system to deploy across all departments and units of the business
- coordinating between the client's team and all stakeholders to adjust ERP use and knowledge transfer through extensive training and support

Third-party ERP Extensions

- enhancing the vertical industry with 3rd party solutions
- real estate management, property management, and project management solutions
- single unit or process production
- warehouse management system
- retail business with Omni channel and POS system
- digital CRM and the measurement of public acceptance and feedback metrics

Technology Solutions Consulting

- evaluating current technology and solutions
- drafting technology investment strategy proposals for enterprises
- supporting the implementation or consulting of new ERP projects with the solution provider
- supporting the improvement and development of current ERP/CRM/HRM systems, etc. through projects and tasks as required

Information management and data analysis

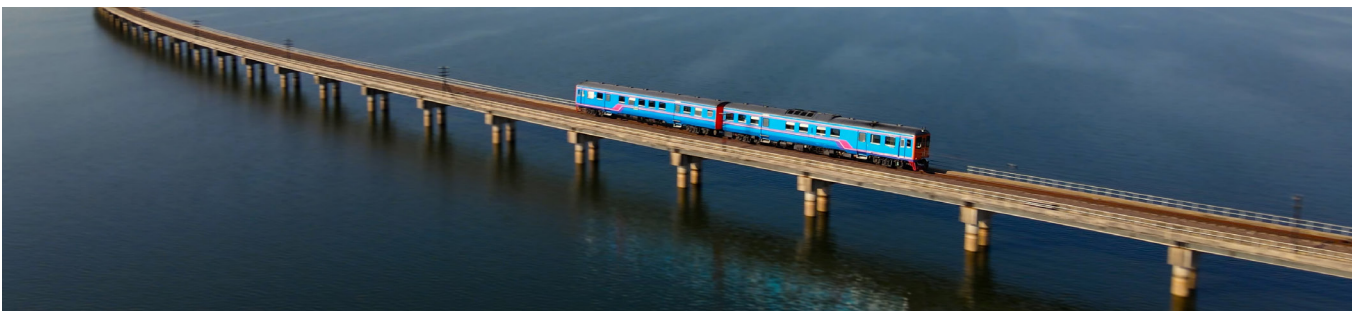
- analyzing Business Intelligence Management Information needs
- strategy for deploying, developing, and transforming Business Intelligence Management System
- designing Business Intelligence Management solutions
- data visualization solutions
- data Quality Advisor
- convenient deployment

Financial Reporting Compliance Package Solutions

- adjusting the system to adapt to domestic standards for the ERP system
- providing multiple books and reporting standards for IFRS to support domestic companies and foreign parent companies
- advising current ERP clients to comply with legal requirements
- a ready-to-use Financial Reporting Package for all clients

Localisation, Roll Out and Rebuild project

- risk assessment and consultancy for existing ERP system
- ERP project redeployment strategy
- consultancy for compliance with the Company's regulations in Vietnam and globally for project implementation
- international ERP project training and support
- assistance for service provider commitments to customers during service usage





International Corporate Structuring Services

Grant Thornton is one of leading service providers in international incorporations in Vietnam with experience in helping our clients navigate jurisdictions globally.

Clients benefit from our deep, specialised knowledge in all major jurisdictions, onshore and offshore globally. We have formed close working relationships with business partners, in these jurisdictions to help us stay at the forefront of market trends, opportunities and new regulations.

With highly experienced professionals, we can offer:

Advisory services

There are many things to prepare before expanding into another country, particularly the investment structure and in compliance with all local laws. Our experts have extensive experience in offshore investment and will advise and highlight those important points to you in terms of tax and accounting perspectives.

Incorporation & Establishment

Company formation services with expertise in all major jurisdictions including:

- The British Virgin Islands
- The Cayman Islands
- Hong Kong
- Singapore
- Other jurisdictions

Assistance in Bank account opening in relevant countries

We maintain close relationship with the financial institutions in some countries. We provide advice and assistance in preparing and submission documents relevant to your nationality, business activity and your enterprise's legal identity so that we can obtain a high success rate for bank account opening

Post-incorporation services: not limited to

- all statutory returns and fees are submitted
- amendment to Memorandum and articles
- issuance of certificates
- restoration or striking-off of companies
- liquidation
- others

Private Trust

- trust jurisdiction advisory service
- trust structure set up and management
- other trust- related services

All above described services are representative of our service offerings. If you don't find what you're looking for, contact us, because the chances are, we can help.



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Connect and Collaborate Locally and Internationally

Connect and Collaborate Locally and Internationally

Our services at a glance

Grant Thornton unlocks the potential for growth for dynamic organisations. This is our Brand Promise directly shapes our Client Promise:

- We discover what's important to our client and make it important to us
- Agile and responsive service
- Pragmatic solutions to help our clients improve and grow
- Collaborative team with a different mindset

The Grant Thornton Client Journey will include the core steps such as starting the engagement, service delivery, finalising the engagement and on-going relationships.

Being a critical part of Grant Thornton Client Journey, our Business Development Team will help to connect prospective clients with the right experts anywhere in the global and local network to provide the right support. Grant Thornton Vietnam has been recently appointed as ASEAN Business Development Project leader which will intensify the development collaboration among countries in the region.

We strive to live up to our Brand and Client promise through our well qualified people who live our firm's values.

Japan Desk

We provide high quality services, including Audit, Tax, Advisory and Business Process Solutions for Japanese clients in Vietnam.

Our Japan-focus for Vietnam was established in 2014 in both Hanoi and Ho Chi Minh City to serve as a bridge with Grant Thornton Japan. They consist of Japanese staff and many Vietnamese experts.

There are full-time basis Japanese professionals or Japanese speaking professionals in our Japan Desk in Vietnam and 21 other locations in 16 countries (Australia, Brazil, Cambodia, China, France, India, Indonesia, Ireland, Malaysia, Mexico, Philippines, Singapore, Taiwan, Thailand, UK, USA, Vietnam). We have bilingual professionals who speak Japanese and English, Chinese, Spanish etc.

As we are "One firm", Grant Thornton Vietnam and Japan support your business under the slogan of Seamless Services in a Timely Manner.

Our Brand Promise



Our Client Promise



Our Client Journey



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One-stop Service

Having various experts, we can provide a One-stop Service, including Transfer Pricing, Corporate Finance Advisory and other Advisory Services.

How can we support:

- High quality professional services in Japanese
- Timely communication with the local experts
- Local compliance in doing business in Vietnam
- Merger & Acquisition service, particularly in Due Diligence (sell side or buy side)



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Connect and Collaborate Locally and Internationally

Korea Desk

Our Korea desk in Vietnam has been established since 2019 to serve the Korean clients. Our Korean team consisting of Manager and staff will work with our member firm, Grant Thornton Korea [DaeJoo], if necessary, to provide the distinctive and differential client experience service. Our services are included: Audit, Tax, Advisory and Business Process Solutions.

How can we support:

- Grant Thornton professional services in Korean language with Korean experts
- Strong network with Korean law firms and financial institutions
- Agile responses for local compliance matters
- Tax and accounting updates in Korean language

China Desk

Growing a business beyond your country's borders requires extensive research, planning, preparation and good execution.

Cross country businesses are increasingly common. However, differences in legal frameworks and business cultures between nations possess challenges for businesses. To overcome the challenges brought about by the differences as well as to avoid adverse effects on business success, we fully understand and observe these differences and practices. This is where the Global China Service Group from Grant Thornton can support you.

With our rich industry knowledge, experience in tax, audit and advisory services, our dedicated team of bilingual specialists and the global Grant Thornton network, we can provide advice to guide you through your market strategy. We help to navigate the challenges faced when operating in Vietnam and therefore help you succeed.

How can we support:

- Advise on market entry
- Advise on tax efficient business model
- Advise on cross border transactions
- Analyse the benefits of available tax treaties



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