

RSM VIETNAM

CORPORATE BROCHURE



THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



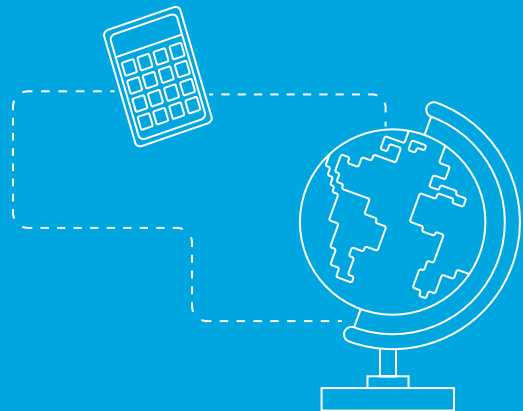
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RSM remains committed to its vision to be **the first choice advisor** to middle market leaders **globally**



RSM Global

Access the purchasing powerhouse

RSM is one of the world's leading audit, tax and consulting networks. We build strong relationships based on a deep understanding of what matters most to you. It is our strong, collaborative approach that differentiates us. We will strive to truly understand you, your strategies and your aspirations in order to deliver insights tailored to your precise needs.

By sharing ideas from our most senior professionals around the world, we empower you to make critical decisions with confidence to move your business forward and make the most of the opportunities change creates.

This is The Power of Being Understood.

This is RSM.

RSM Global key statistics



Global Revenue
\$7.26bn



People
51,000



Offices
860



Countries
123





RSM Vietnam

RSM Vietnam is one of the leading mid-tier accounting and advisory firms in Vietnam, which was established in July 2001. RSM Vietnam has become a member of RSM network since 2012. Under its core purpose of being the firm of choice for growing businesses looking for high quality and personalized services, RSM Vietnam assists clients in achieving their goals through audit, tax, advisory & outsourcing services. RSM Vietnam has more than 400 staff in Vietnam serving mid to large public-listed, multi-national and private companies in various industries.

RSM is the 6th largest provider of audit, tax and consulting services worldwide (based on International Accounting Bulletin in March 2022) and the 5th largest supplier in USA. RSM has 860 offices in over 123 countries and more than 51,000 people internationally. The network's annually total fee income is above US\$7.26 billion for 2021.

RSM Vietnam was founded by the group of the certified public auditors ("CPAs") and accredited consultants, who had worked in the field of the auditing and consulting since the very first days of this industry in Vietnam. With these advantages together with our mission of delivering The Power of Being Understood to our clients, colleagues and communities, RSM Vietnam endeavors to provide our clients with professional services covering full understanding of Vietnam business climate and meeting international quality standards.



3
Offices



2,000
Clients



400
Staff

RSM Vietnam is now ranked among the top 10 largest providers of tax, audit, and accounting services in Vietnam by the Ministry of Finance, with offices in Ho Chi Minh City, Hanoi, and Danang employing over 400 professional staff.



Our culture

With RSM's Purpose "The Power of Being Understood", we build a strong relationship based on deep insight into the most important issues of our clients.

Collaborative and powerful approach makes us different. We always try to understand clients, market strategies, aspirations of clients and it is the way we act as a trusted advisor.

We commit to share ideas and experiences to bring knowledge and resources for client business through RSM's experts in order to understand and help maximize client business growth.

RSM culture is the beginning of our values. Our integrity and policy of open and honest communication build trust and collaboration, while our flexibility and diversity build a culture of work place where people can freely share knowledge and bring out the very best in each other. Professional ethics, loyalty, and approachability are all essentials that many clients talk about when asked about the reason for their collaboration with RSM.

Our core values

As a network, we underpin our brand with the following values that are integral to the way we act with each other and with clients:

Stewardship

Better our network, members and our people

We make RSM a better place by: **developing our people, building our brand, supporting our communities**

Excellence

Be the best in everything we do

We achieve distinction through: **our standards, our operations and the work we deliver**



Respect

Treat others as we would like to be treated

We display respect in each interaction with: **clients, employees, and partners**

Integrity

Do the right thing

We stay true to our beliefs: **in decisions, in negotiations, in communications**

Teamwork

Work together effectively

We cultivate genuine collaboration: **in work groups, across member firms, across functions, amongst leaders**





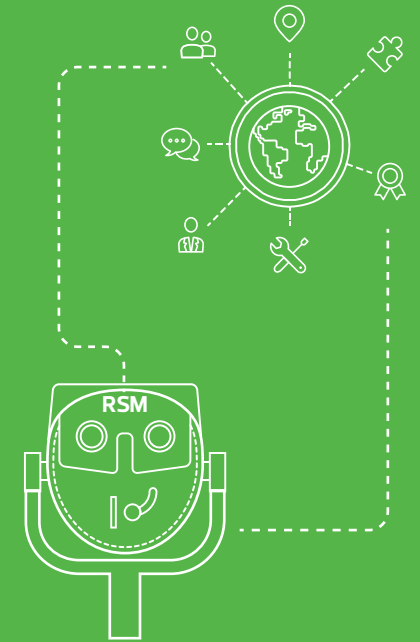
Our services

RSM Vietnam provides clients with professional and high quality services including Audit, Tax, Accounting, Deal Advisory and Consulting by bringing solutions in order to truly understand your needs and go to success for your business.

We have rich specialist resources from our network, combined with extensive knowledge of the Vietnamese market, RSM ensures capabilities to provide an unrivalled level of support to our clients in the following services:

- Audit & assurance
- Tax
- Transaction advisory
- Transfer pricing
- Business process solutions
- Risk advisory
- Business consulting
- IT advisory
- Country desks

We also provide tailored support to special groups of clients with service packages such as private business services and country desks (including Japanese, Korean, Chinese and Taiwanese business services).



Industry insights

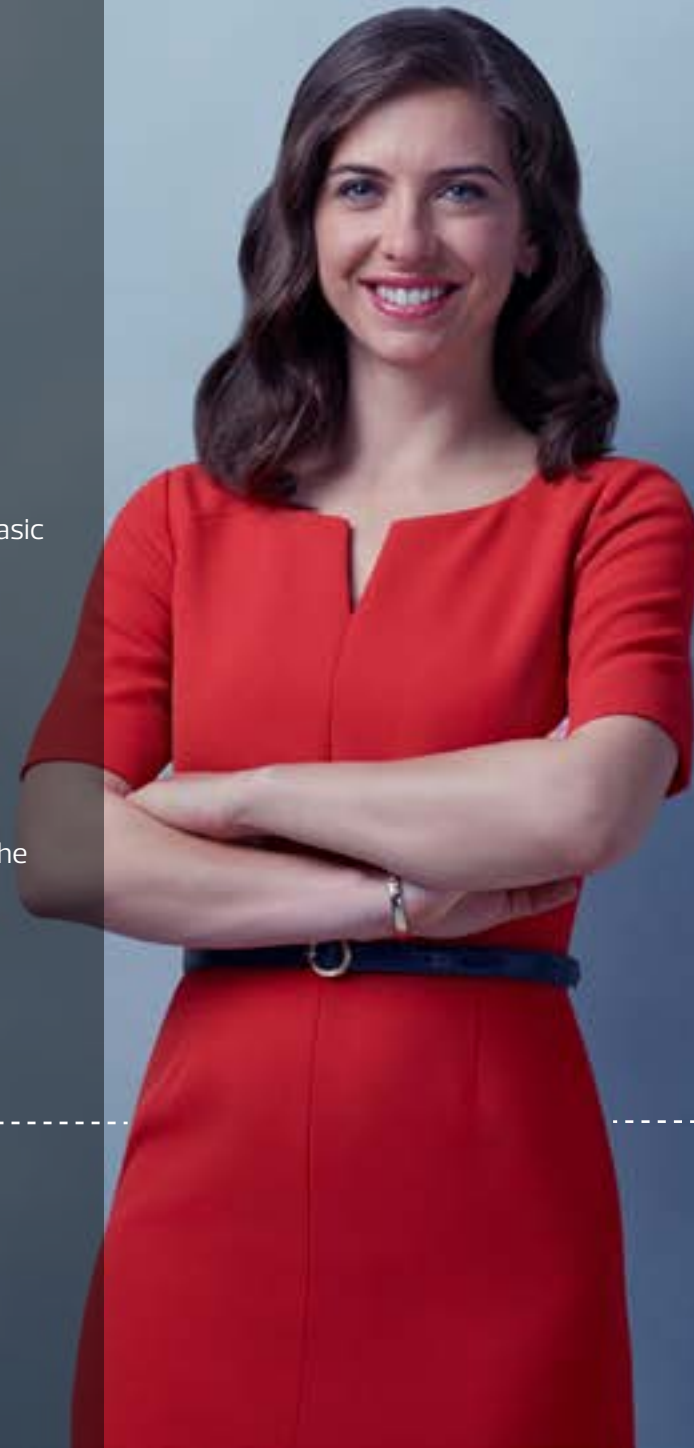
Our teams are organized by business area to provide focused support on issues specific to any given industry. We have expertise in the following industries, amongst others:

- Manufacturing
- Energy
- Renewable energy
- Financial services
- Private equity
- Education
- Software
- Real estate
- Retail
- Hotels
- E-commerce
- Livestock

Audit & Assurance

Our services

- Audit of financial statements
- Audit of capital implementation, audit of basic construction finalization
- Audit of the financial statements for tax reporting
- Audit of the operational expenses
- Review of financial information
- Review of financial information based on the agreed-upon procedures
- Fraud investigation & dispute services

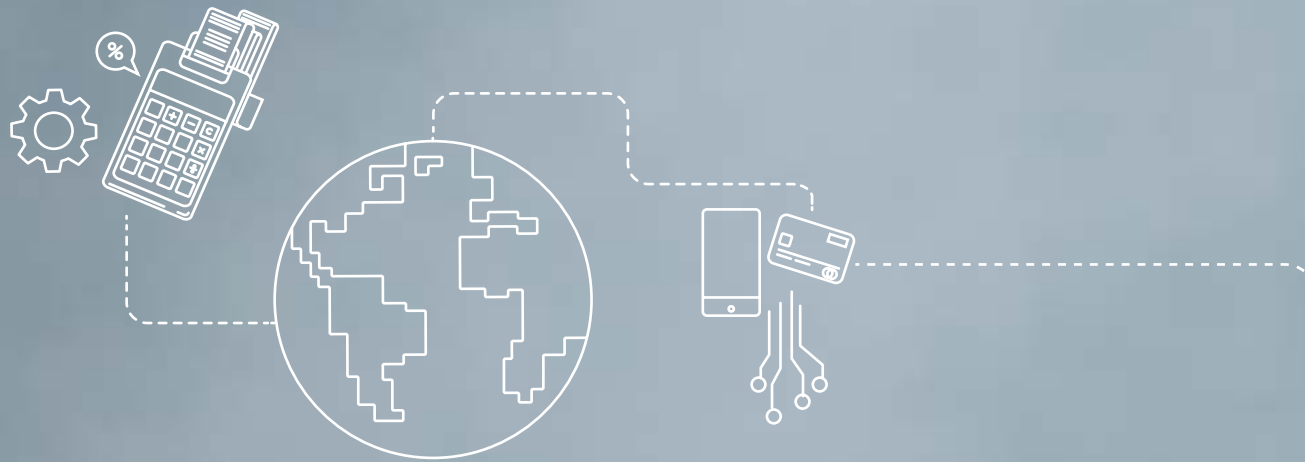


Our core competencies

Every company is different – each case needs an individual solution. Because efficiency is an important factor in the quality and cost-conscious processing of an assignment, we always combine well-tested experience with an innovative creative approach to each new case.

Our auditors are professionally equipped to offer audit services that add value to your business by providing regular feedback on your operations. The RSM Global Audit Methodology provides an effective, cost-efficient, independent audit, carried out in a timely manner by experienced professionals who only want the best for your business and as such, a good audit can help when you deal with banks, investors or partners in joint ventures, improving your chances for obtaining favorable financing.

RSM insists on superior audit quality and we set tough targets to achieve results. We are proud of our professional standards and deliver our promises to all stakeholders. We employ competent staff and invest heavily in training and technology. Our services comprise external auditing of listed and non-listed entities as well as internal, special purpose and investigative audits.



Our core competencies

Rapid globalization has led to an increasingly dynamic business environment which resulted in significantly more complex business transactions. Tax authorities from various jurisdictions have been actively collaborating to ensure equitable assignment of taxable profit for cross-borders transactions.

Every business wants to reduce its taxes, but to do it legally and pragmatically isn't always that simple. Often tax strategies that look good by themselves can be less realistic, even impractical and unworkable, in the context of your whole business.

RSM takes a balanced and integrated approach. We focus on your total business picture, not just your next return. Our tax consultants help you define the best overall tax position, designed to save you money, while meeting your larger business goals. Since we regularly provide advice on many aspects of a client's business, we can see opportunities that other tax specialists might overlook.

We give you practical, commercially-focused and socially responsible advice from our most experienced tax experts. Together, we're dedicated to finding the best possible tax solutions for your business, while always acting with the highest level of integrity and concern for your reputation.



Tax

Our services

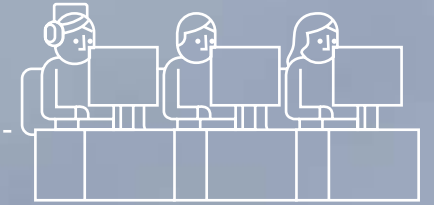
- Tax health check
- Tax risk management
- Tax retainer
- Tax audit assistance
- Tax review and tax filing assistance
- Application for tax incentives
- Tax structuring
- Reviewing client tax returns
- Preparing tax returns for individuals who should file returns directly
- Working with tax authorities on behalf of clients
- Preparing protests and claims for tax refund
- Assisting clients in tax planning



Transaction Advisory

Our services

- Due diligence
- Corporate valuation
- Sale and purchasing assistance
- Business restructuring
- Merger and acquisition
- Fund raising assistance



Our Core Competencies

We understand that every transaction is unique and complicated. A well-planned and organized transaction may simplify the negotiating process, enhance the chance of succeeding, and assist in achieving its benefits after completion. We provide a full range of transaction advisory services to assist you at various stages of the process in order to help your business achieve successful outcomes.

To help deliver the best value to your organization, our transaction advisory services include, but are not confined to, providing due diligence, corporate valuation, transaction support, assisting both buy and sell sides, and assisting in raising fund.

We also provide a range of services to clients in financial distress and advice to their creditors, using practical and workable approaches.

We focus on enhancing share value and improving our client's preparations for all types of transactions, facilitating decision making and profitability.

That's why our experienced transaction advisory professionals thoroughly analyze and validate financial, operational and strategic assumptions to reveal opportunities and bring potential dangers to light. We help you structure the deal to ensure the successful integration of business operations, cultures and strategies, and maximize the value of your investment by also focusing on ways to achieve tax efficiencies.

As our transaction advisory services professionals are from various disciplines, we could offer the flexibility of customizing services to suit your needs at different stages of the process.

Our Core Competencies

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RSM insists on superior audit quality and we set tough targets to achieve results. We are proud of our professional standards and deliver our promises to all stakeholders. We employ competent staff and invest heavily in training and technology. Our services comprise external auditing of listed and non-listed entities as well as internal, special purpose and investigative audits.

Per our practical observations, the areas focused by Vietnam tax authorities are as follows:

- Low margins over the years
- Continuous losses over the years
- Different transfer prices over the years
- Fluctuation in margins over the years
- Losses in some years or in some divisions
- Cost sharing arrangements
- Group restructuring
- Permanent establishment ("PE") issues
- Production capacity management
- Royalty/ management fees payments

Transfer Pricing

Our services

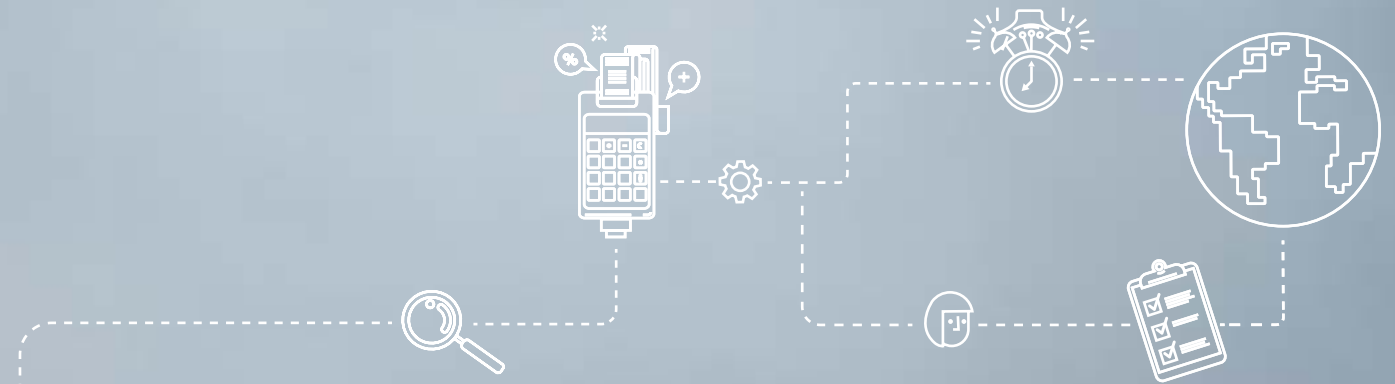
- Assistance in compliance obligations (preparation of transfer pricing documentation including local file, master file and country-by-country report and related party transactions disclosure returns)
- Preparation/ Review of supporting transfer pricing documentation and policies
- Transfer pricing planning and structuring
- Transfer pricing dispute solution
- Transfer pricing training



Business Process Solutions

Our services

- Design and support accounting system
- In-house training
- Bookkeeping
- Accounting process review
- Report preparation
- Employment outsourcing
- Global staff mobilization
- Labor outsourcing
- Labor cost structuring
- Labor compliance
- HR strategy



Our Core Competencies

As businesses expand and branch out globally, it is imperative for you to keep pace with the dynamic international marketplace. While you continue to focus on growing your business, we help you take care of your important but non-core business support functions so that you can focus on the core revenue-generating parts of your business.

Hiring and retaining skilled talent has become an increasing challenge with a shrinking labor market. If you're struggling to get by with a staff of generalists or find it difficult to keep pace with technology advances, outsourcing can be a cost-effective solution.

Whether you need resources with experience in complex financial, accounting or technology compliance and regulations, our business process outsourcing professionals can help. You'll gain efficiency, flexibility, and the capacity to become more strategic and grow the business.

Our experts deliver a comprehensive suite of business solutions to SMEs and MNCs in Vietnam and beyond. Our team comes well-equipped with professional foresight, industry experience and technical knowledge. We are a ONE-STOP service provider offering solutions in accounting, payroll, HR, IT, and staffing, as well as advising our clients on best corporate secretarial practices and corporate governance.

RSM can help you with your day-to-day administrative and secretarial needs. We provide solutions for streamlining your accounting and bookkeeping procedures, so you can get on with running your business while knowing that all the accounting and statutory needs are being taken care of. RSM firms provide the following services to non-assurance clients.



Our Core Competencies

With Special Operation Review/ Outsourcing Services, RSM Vietnam can help you with both:

- Evaluating the effectiveness and efficiency from your existing critical cycles (purchase-payable, sales-receivable, cash disbursement, cash collection, payroll) to all other support functions; or
- You can outsource completely your Internal Audit function to RSM Vietnam to achieve a high level of performance

Our Internal Audit experts, understanding your business and associated risks, will assess the risk profile of your company and will develop Internal Audit plans to meet your needs. We not only help you improve your internal control weaknesses, but also can enhance your management effectiveness by identifying improvement opportunities and turning them into business advantages.

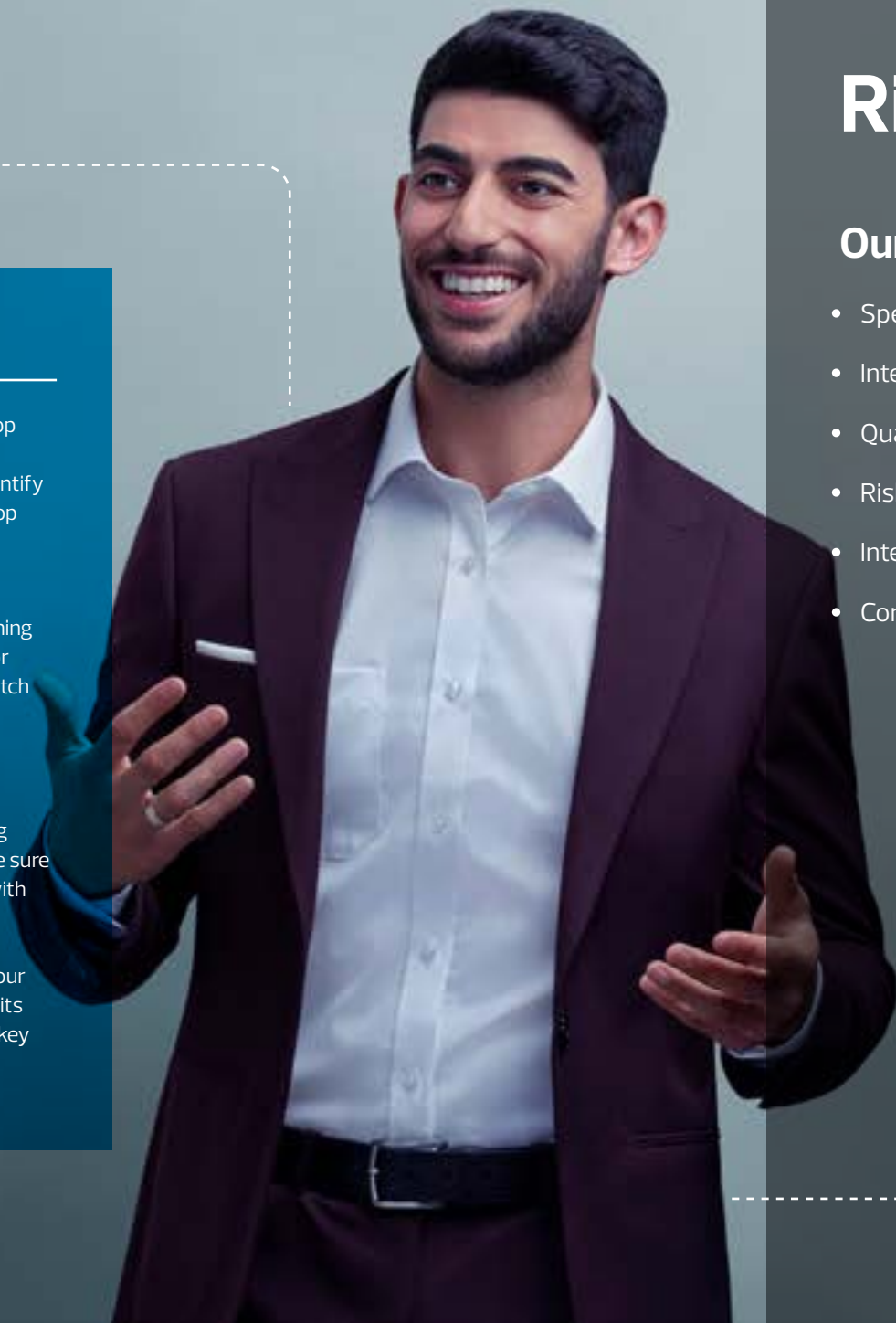
With our Internal Audit Advisory, we can work with your company management in establishing an Internal Audit function based on our 7-step strategy:

(Identify your stakeholder expectations; Develop IA structure and governance; Understand your company risk maturity; Develop IA strategy; Identify resources needed; Develop IA procedure; Develop measuring and monitoring performance tools).

RSM Vietnam can also support in performing an assessment of the skills sets and providing training to your Internal Audit team members. Specific or general training can be developed in order to match the needs of your team members.

With our Quality Assurance Review Services, RSM Vietnam can foster your Internal Audit quality assurance and improvement by providing independent and objective assessment to make sure your Internal Audit function is in conformance with the spirit and intent of the standards.

We can determine how effective and efficient your internal audit function is when weighed against its charter, the expectations of the organization's key stakeholders and peers or leading practices.



Risk Advisory

Our services

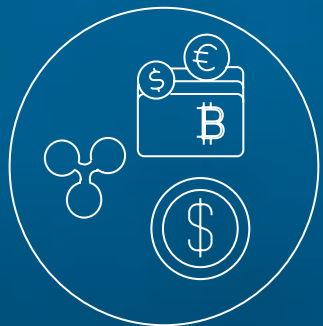
- Special operation review/ outsourcing
- Internal audit
- Quality assurance review
- Risk management
- Internal control
- Corporate government and compliance



Business Consulting

Our services

- Corporate setting up
- Corporate secretarial assistance
- Strategy and business plan
- Governance compliance
- Performance improvement
- Growth strategy



Our Core Competencies

A growing organization needs better systems and processes to improve performance, preserve value and manage business succession and sustainability. Our business consulting capabilities extend beyond system and process consulting to address the strategic, digitalization and technology innovation needs of today's businesses. We help you to safeguard value by optimizing business processes, streamlining functional effectiveness and identifying areas which aid in performance improvement. As advisors to growing businesses, we are committed to help you thrive and prosper.

Whether your business is relatively new, or well established and expanding into new territories, the challenges facing business growth, at home or abroad, can be considerable and effectively managing your strategies for growth can help you succeed.

Starting at the grass roots, RSM firms offer a full review of your business effectiveness to ensure you are operating at peak performance. From there, they will tailor their services to your specific needs.

This may be advising on procedures to streamline business processes and improve productivity to developing detailed strategies and plans for expanding into new countries.

RSM firms support client growth. You can be sure that when you appoint us to help you grow your business, you will get a team that knows your industry and will be as passionate about seeing your business succeed as you are.



Our Core Competencies

Our IT Advisory Team will be able to help you resolve the IT challenges. We implement new technologies or tailored information management solutions for businesses, help you plan, design, select and implement new solutions. We help you address technology and security risk issues and enhance work processes. The objectives are to strengthen the security of your technology, meet regulatory requirements and ensure business continuity.

Our IT Advisory Services add following values to your business:

- Independent views that are based on industrial accepted good practices
- Competent and qualified professionals carrying out jobs
- Business continuity working with established firm

IT Advisory

Our services

- IT general controls
- Application review (including ERP e.g. SAP, Oracle)
- IT technical assessment
- Control framework
- Cyber security

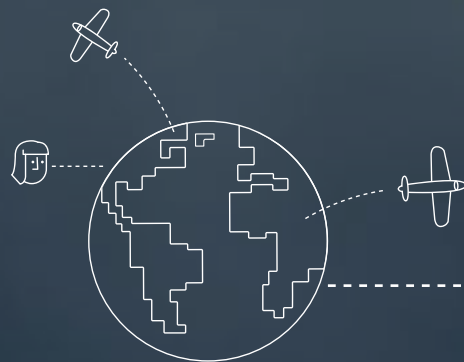


Country Desks

Chinese desk service- 中文客服队

为在越南开展业务的华语客户提供令人兴奋的新机会。

RSM 的中文客服团队由精通中文的专家组成。他们可以在您所在国家的不同专业服务领域提供本地或跨境服务。我们可以协助使用中文沟通的客户与越南人和外国人进行沟通，并在与政府沟通方面提供额外帮助。此外，我们还可以在单一窗口中提供客户审计、税务、法律和企业管理咨询的整体解决方案服务。



Our Core Competencies

Whether you're taking your business overseas for the first time or you want to improve your current international operations, we can help. We are able to comprehensively and fully respond to our clients' needs.

Our specialists are not only highly qualified professionals, experienced in supporting international businesses but also present great language skills and can draw on the knowledge of RSM colleagues in over 123 countries worldwide.

RSM Awards & Recognition

2020

Best M&A Consulting Firms in 2019 – 2020

Vietnam M&A Forum 2020

Vietnam Transfer Pricing Firm of the Year

ITR Asia Tax Awards 2020 (shortlist)

Asia Tax Compliance & Reporting Firm of the Year

ITR Asia Tax Awards 2020 (shortlist)

2019

Best M&A Consulting Firms in 2018 – 2019

Vietnam M&A Forum 2019

2018

Network of the year

Int'l Accounting Bulletin Awards

2017

Network of the year

The Accountant & Int'l Accounting Bulletin Awards

Consulting & Corporate Advice Firm of the Year

AltFi Awards

RSM Legal recommended in corporate & commercial (tier 3)

The Legal 500



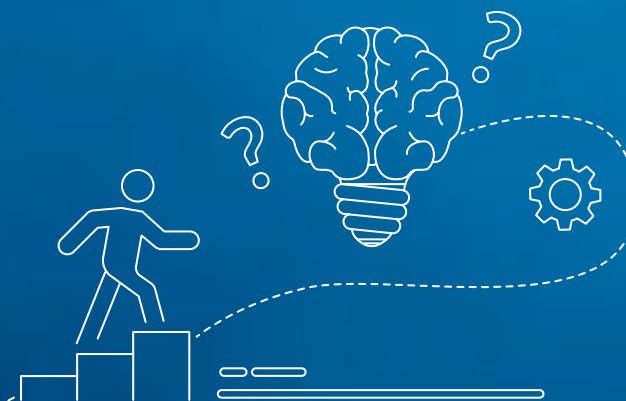
Corporate responsibility

At RSM Vietnam, we believe the core of Corporate Responsibility (“CR”) is a real commitment to corporate social responsibility, which unites an organization, strengthens its reputation and creates vital links with the communities in which it operates.

We understand that we all have an obligation as business leaders, not only to do the right thing by embedding good social, environmental and economic practices into our everyday business, but also to be a catalyst for change by promoting these ethical and transparent business practices to the marketplace.



*Supporting and
empowering you
every step of the way*



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rsm.global/vietnam

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