

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

Emmanuel

One of the
RSM team

RSM

RSM Vietnam's capabilities and services

To Instill confidence in a world of change

“

Where others see
challenges, we look
for **opportunities**.

”



Contents

4	Introduction RSM
7	Vision, core values and awards
9	Specialized experience
12	Services of RSM Vietnam
37	Corporate responsibility

RSM Global

RSM is a powerful network of independent member firms that provide audit, tax, and consulting services to ambitious and fast-growing organizations worldwide. With over 65,000 professionals operating in more than 900 offices across 120 countries, RSM is the world's 6th largest firm providing audit, tax, and consulting services. In 2024, RSM's global revenue grew by 6% to reach USD 10 billion.

With access to the latest global resources, audit, tax, and consulting methodologies, RSM has the knowledge, experience, and resources to meet the diverse needs of clients worldwide in audit, tax, and consulting services. Expertise and knowledge gained from hundreds of years of operation gives us competitive advantages over other audit firms. Additionally, we strive to truly understand the strategies, ambitions, and desires of our customers and become your trusted advisor of choice.

By sharing the ideas and insights of our most senior professionals, we bring our expert local and global knowledge and resources to your environment, so you feel understood and empowered to move forward with confidence.

This is the power of being understood. This is the RSM experience and our commitment to you.



RSM Vietnam

RSM Vietnam is a company that specializes in providing professional auditing, accounting, tax and business consulting services, established in July 2001. As a member of the RSM Global since 2012, RSM Vietnam has more than 400 experienced experts and staff who serve listed public companies, multinational corporations, and private enterprises in various fields.

Founded by certified public accountants and accredited advisors who have been working in the auditing and consulting industry since the early days when these services were newly established in Vietnam, with access to the latest global resources, audit, tax, and consulting methodologies, RSM has the knowledge, experience, and resources to meet the diverse needs of both local and international clients in audit, tax and advisory services. Additionally, we strive to truly understand the strategies, ambitions and desires of our clients and become the trusted advisor of their choice.

With offices in two cities including Ho Chi Minh City, Hanoi, and over 400 employees (including 40 professionals with Vietnamese and international CPA qualifications), RSM Vietnam takes pride in being the 6th largest audit, tax and advisory company in Vietnam, confidently providing professional services that require full understanding of the business environment in Vietnam and ensuring quality according to international standards. We are committed to delivering the best value and service to our clients.



2000+
Clients



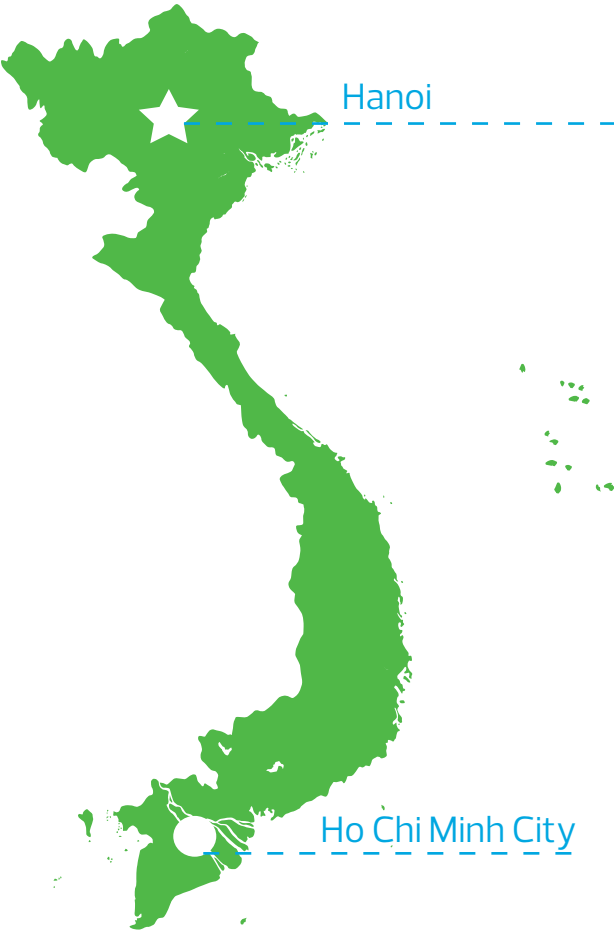
02
Offices



400+
Staffs



17
Partners



About RSM Hanoi

Established in 2008, RSM Hanoi Office has become an important office of RSM Vietnam which provides services to clients in the North. We can fully assist our clients' specific needs and bring an unmatched client-centric focus to every engagement.

After nearly 15 years of relentless support for businesses in various sectors, we have grown to be one of the most trusted partners for companies operating in Northern Vietnam.

Currently, we have nearly over 100 professionals with extensive experience and the right expertise to help you move forward with confidence.

Our Vision, Purpose and Values

RSM VISION 2030

As the leading provider of professional services to the middle market, our vision is to be known globally for delivering innovative solutions, lasting value and confidence.

PURPOSE

Our purpose is to instill confidence in a world of change

CORE VALUES

Respect and uncompromising integrity

We do the right thing, ensuring our actions speak louder than our words.

Succeeding together

We embrace inclusivity and individuality, and collaborate effectively to build strong relationships based on deep understanding.

Excellence in all we do

We continuously focus on quality, and strive to be the best in all we do, as individuals and collectively.

Impactful innovation

We welcome change and put insight and technology to work, making a real difference for our clients and our people.

Acting responsibly

We build a better future by demonstrating a responsibility to our people, clients, communities and planet.

RSM awards and recognition



● 2020

BEST EMPLOYERS FOR DIVERSITY

Selected by Forbes

EXCELLENT CONSULTANCY COMPANY ON MERGER AND ACQUISITION

Selected in 2020 by the Vietnam M&A Forum

TRANSFER CONSULTING COMPANY OF THE YEAR

Selected by International Tax Magazine (ITR)

TAX REPORT AND COMPLIANCE CONSULTING COMPANY OF THE FIVE ASIA

Selected by International Tax Magazine (ITR)

● 2019

EXCELLENT CONSULTANCY COMPANY ON MERGER AND ACQUISITION

Selected in 2019 by the Vietnam M&A Forum

● 2018

EXCELLENT NETWORK OF THE YEAR

Selected by International Accounting Bulletin Magazine

● 2017

EXCELLENT NETWORK OF THE YEAR

Selected by International Accounting Bulletin Magazine

ENTERPRISES SUPPORTING AND CONSULTANCY OF THE YEAR

Awarded by AltiFi

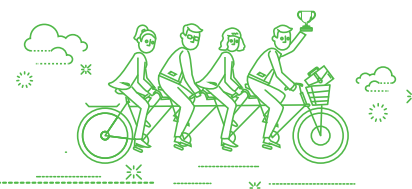
RSM LEGAL – BRAND LEGAL CONSULTANCY ON BUSINESS AND TRADE (GROUP 3)

Awarded by The Legal 500

● 2024

CERTIFICATE FOR ISO 27001:2022 STANDARD

QRS (USA) Assessment and Certification Organization



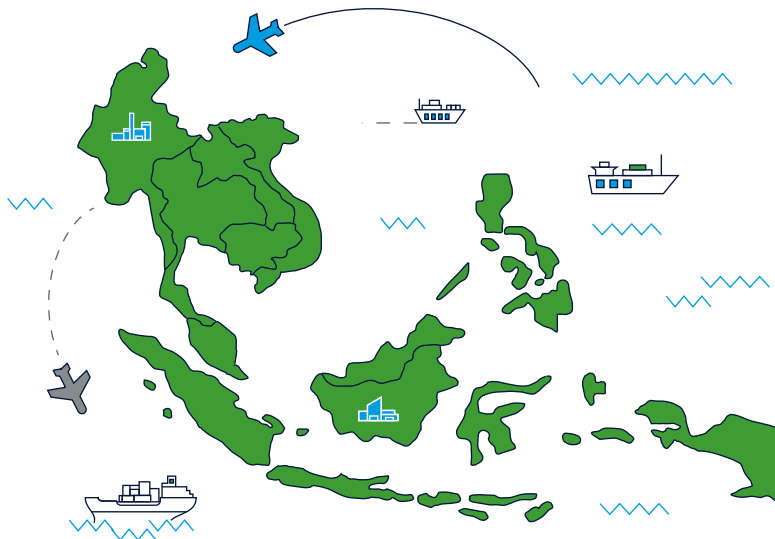
Our services

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 & customs
- Transaction advisory (M & A)
- Transfer pricing
- Construction audit
- Business process solutions
- Risk advisory
- Business consulting
- ESG Consulting & assurance services
- 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).





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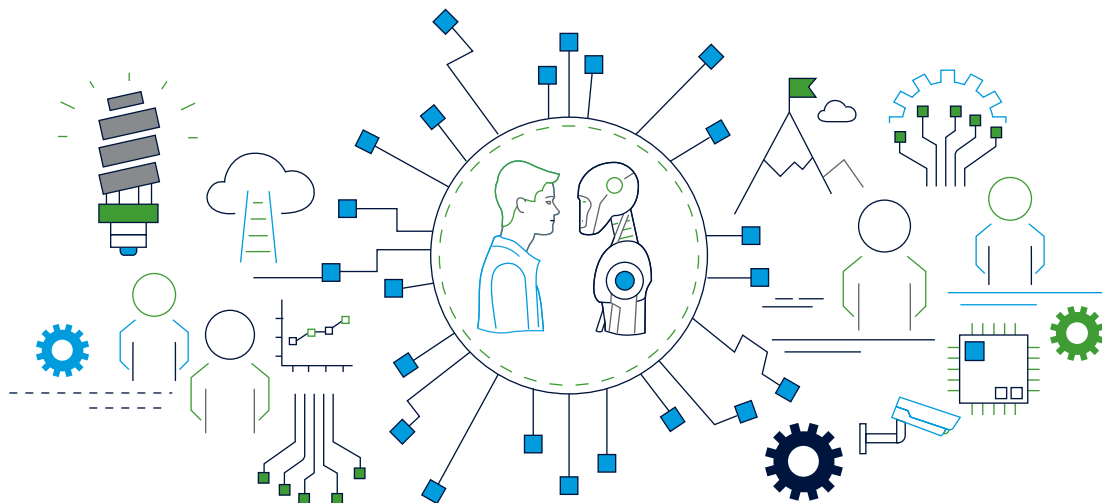
Bringing you ideas and
insights to help you move
forward with **confidence.**

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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:

- | | | | |
|-----|--------------------|-----|-----------------------|
| 01. | Manufacturing | 07. | Software |
| 02. | Energy | 08. | Real estate |
| 03. | Renewable energy | 09. | Retail & Distribution |
| 04. | Financial services | 10. | Hospitality |
| 05. | Private equity | 11. | E-commerce |
| 06. | Education | 12. | Livestock |





Audit & assurance services

Intelligent insight and smart feedback

To consistently deliver high-quality auditing services, we are continually investing in our auditing methods and harnessing the latest supporting technology and analytics. We closely follow the latest developments and share them throughout our network of professionals. This means our clients receive assurance services that are continually up-to-date and focused on their specific needs.

Staying alert to risk is always a priority. That's why we devote a considerable amount of attention and resources to ensuring our methods are compliant with the Vietnamese and International Standards on Auditing.

Our services include:

- | | |
|--|------------------------------------|
| 01. Global and listed company audits; | 05. Other assurance services; |
| 02. Local statutory audits; | 06. IFRS compliance audits; |
| 03. Listed company audits; | 07. Global compliance and support. |
| 04. Financial statements audit for SOE & private groups; | |





Tax and customs services

Commercially focused, practical and socially responsible advice

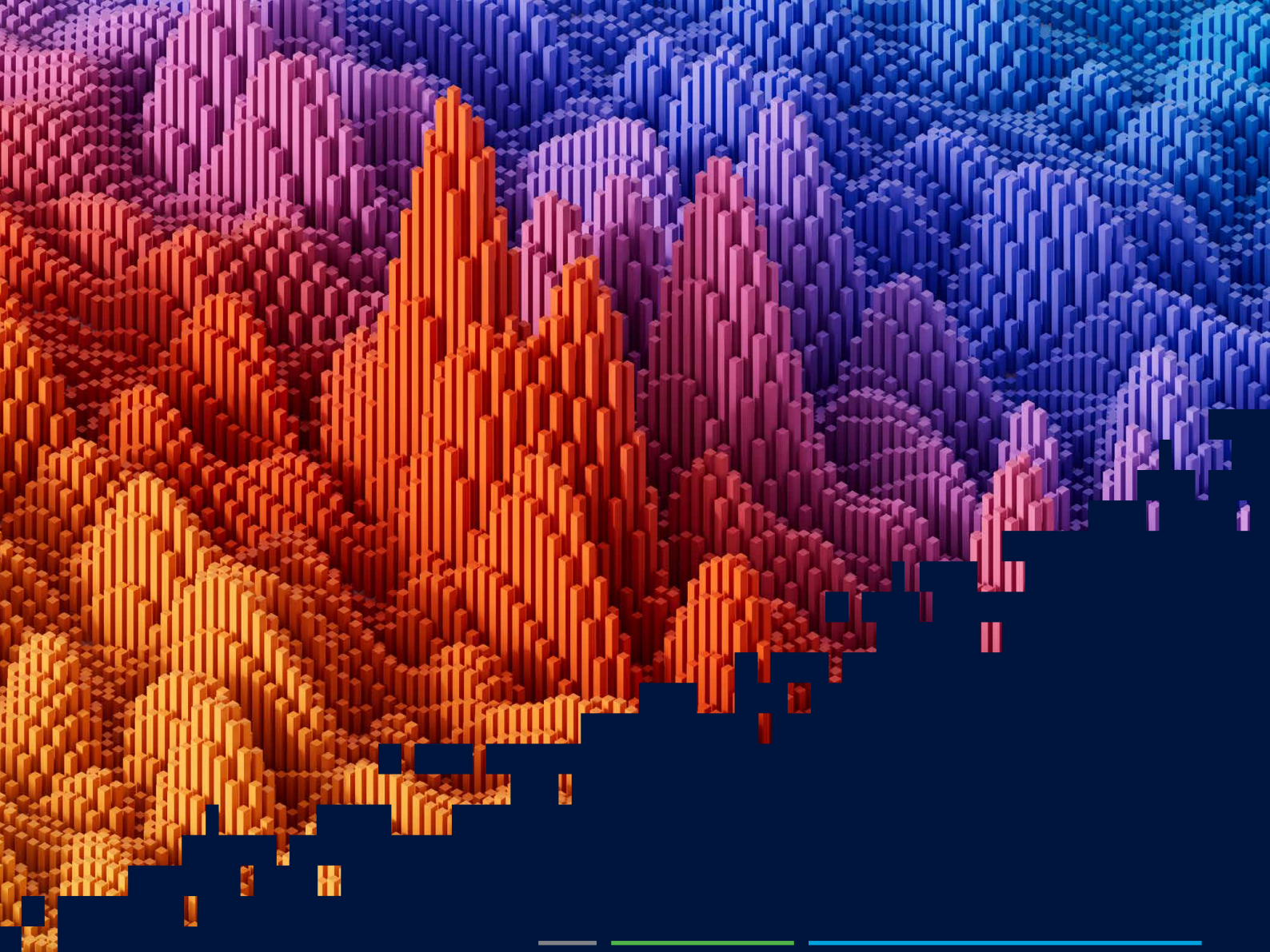
If you are a business juggling the complex, diverse and everchanging tax regulations of multiple markets, it can be difficult to be on top. Tax is businesses' major responsibilities and standard to determine their compliance level. In Vietnam, we daily observe the terms: Corporate Income Tax, Personal Income Tax, Value Added Tax, Special Consumption Tax and normally understand the less tax amount businesses have to pay, the better situation they are in. However it is a myth? In fact, the compliance to these aspects are not simply at all. Every business needs a companioner who can see ahead and look for opportunities even in the toughest and most challenging situations.

We are here to offer in-depth, up-to-date knowledge of the relevant local regulations. Through collaboration with tax professionals across all relevant jurisdictions, we are able to provide you with most appropriate and effective tax solutions.

Considering the risks that many businesses have been facing lately, we are confident that we can give you practical, commercially focused and socially responsible advice from our most experienced tax experts.

Our services include:

- | | |
|---|--|
| 01. Corporate Income Tax services; | 05. Customs and International Trade services; |
| 02. Value Added Tax services; | 06. Market Entry and Licensing services; |
| 03. Government Relationship assistance services; | 07. Business Process Solutions (Accounting, Tax, Labour outsourcing services). |
| 04. Personal Income Tax and Global Employer services; | |



Business consulting services

Precise consultancy for the short, medium and long-term

To thrive in an ever-more complex business world, modern companies must balance long-term goals with a focus on improving performance today. Our member firms provide specialist consulting and advisory services to support your business in the short, medium and long-term.

The key to our working style is partnership. We start by understanding the challenges that your business is facing, then bring on board experts from our global network to provide the precise consultancy support you require.

Through a deep-rooted understanding of our clients' issues and the environments they operate in, we help organisations rethink how they do business so they can enable change, drive productivity, manage risk and improve decision-making.

Our services include:

01. Management consulting;
02. Performance efficiency;
03. Technology consulting;
04. Production and operations consulting;
05. Public sector consulting;
06. HR and organisational development;
07. Business Process Improvement.



**Risk advisory
services**

Protect yourself against business threats

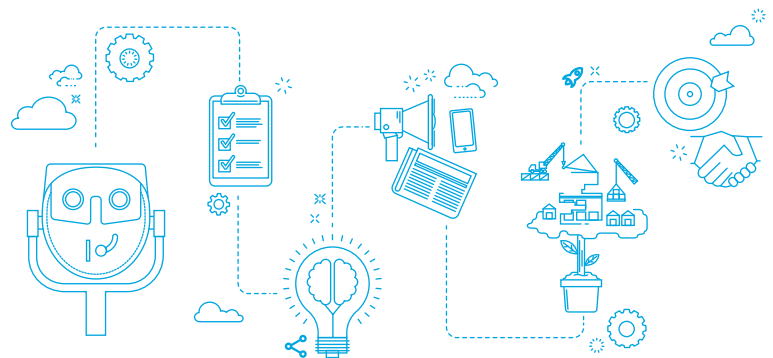
We specialise in helping you identify and manage your risks, and in the event that risks become a reality, we are there to help you deal with the consequences. To enhance the value that you deliver to your stakeholders, we can assist you in protecting your organisation and its success.

We understand the threats that your business may face. From the impacts of the global pandemic to an increase in cyber crime, recent history demonstrates the importance of identifying threats and developing an appropriate, rapid response.

Our collective expertise and knowledge ensure that we remain at the forefront of implementing new approaches to anticipate and manage risk. We are active, not reactive, and are ready to provide support and guidance in response to changes to legislation, new cyber threats and other environmental factors.

Our services include:

- | | | | |
|-----|---|-----|--|
| 01. | Internal Audit – co-sourced and outsourced; | 04. | Anti-money laundering (AML) services; |
| 02. | Data privacy and cyber security services; | 05. | Information systems, assurance and advice; |
| 03. | Fraud prevention, investigation and forensic accounting services; | 06. | Enterprise risk management and governance consultancy. |





Internal audit services

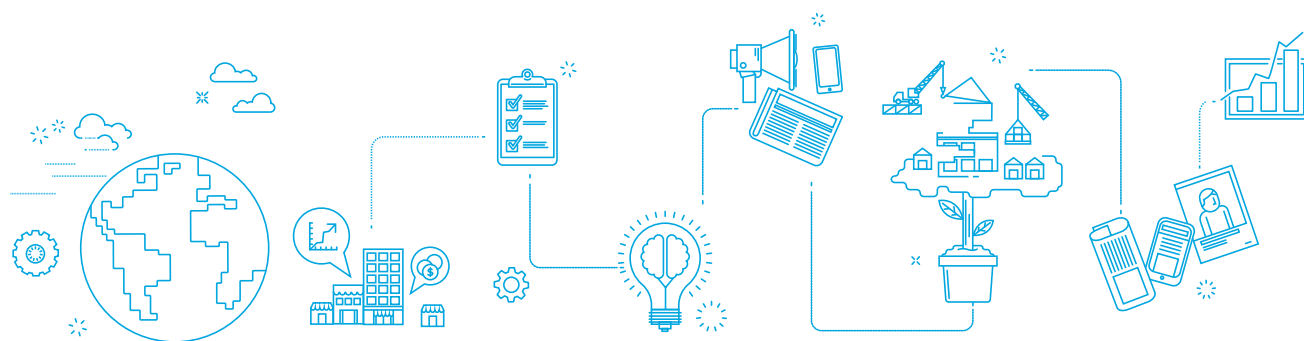
Identify potential risks, improve operational efficiency

We help listed companies and public sector ensure compliance with laws and regulations, and also provide consultation on risks management to safeguard you against potential fraud, waste, or abuse.

We provide board of director with recommendation for system improvement and quality control. Our experts look beyond your financial statement reporting risk to address broader issues such as operational efficiency, strategic growth, and corporate governance.

Our services include:

- | | |
|---|--|
| 01. Internal audit; | 05. Compliance; |
| 02. Establishment of internal audit function; | 06. Corporate governance advice; |
| 03. Quality assurance reviews; | 07. Risk management & Internal audit training and workshops. |
| 04. Risk advisory; | |





Corporate restructuring services

Move forward with advice designed for your specific business demand

Within our network, we have experienced professionals who specialise in working with company directors, financial institutions, turnaround professionals and venture capitalists to provide practical corporate restructuring advice that is designed for your specific business needs.

If you are a lender, our member firms offer sound commercial and pragmatic advice to improve business performance and enhance stakeholder values. We understand the bottom line for lenders and financiers is to reduce the risk of shortfalls in existing or future loans and maximise recoveries.

Our services include:

01. Independent business reviews;
02. Corporate restructuring and turnaround;
03. Cross-border restructuring.





Transaction support (M & A)

Minimise risks, maximise returns

We understand that a variety of factors and tensions come into play when dealing with complex transactions. Whether you are making an acquisition, forming a strategic alliance, raising or investing capital, or releasing funds through a sale or restructuring, you need advice that is sound, practical and innovative.

From pre-deal evaluation through to completion and post-deal integration or separation, we are here to help at every stage of your transaction. Our corporate finance and transaction services teams within RSM member firms have country, market and sector knowledge, offering you the right mix of technical, commercial and operational experience for your unique situation.

Our services include:

- | | |
|-------------------------------|------------------------------------|
| 01. Capital markets; | 05. Financial & Tax due diligence; |
| 02. Mergers and acquisitions; | 06. Financial modelling; |
| 03. Disposals; | 07. Valuations. |
| 04. Deal origination; | |





Construction audit services

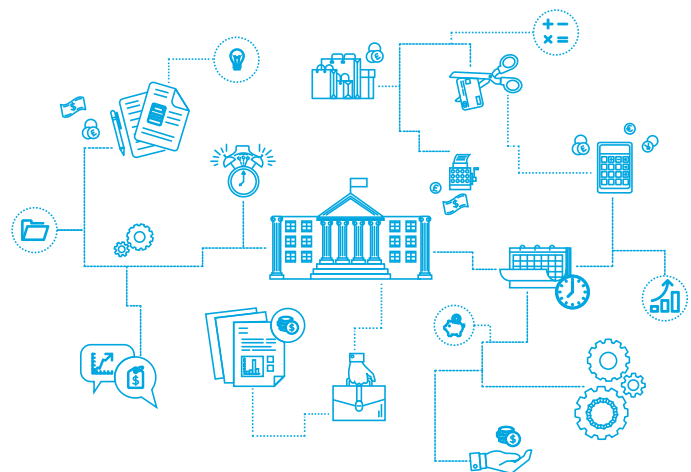
Identify risks and improve compliance & project efficiency

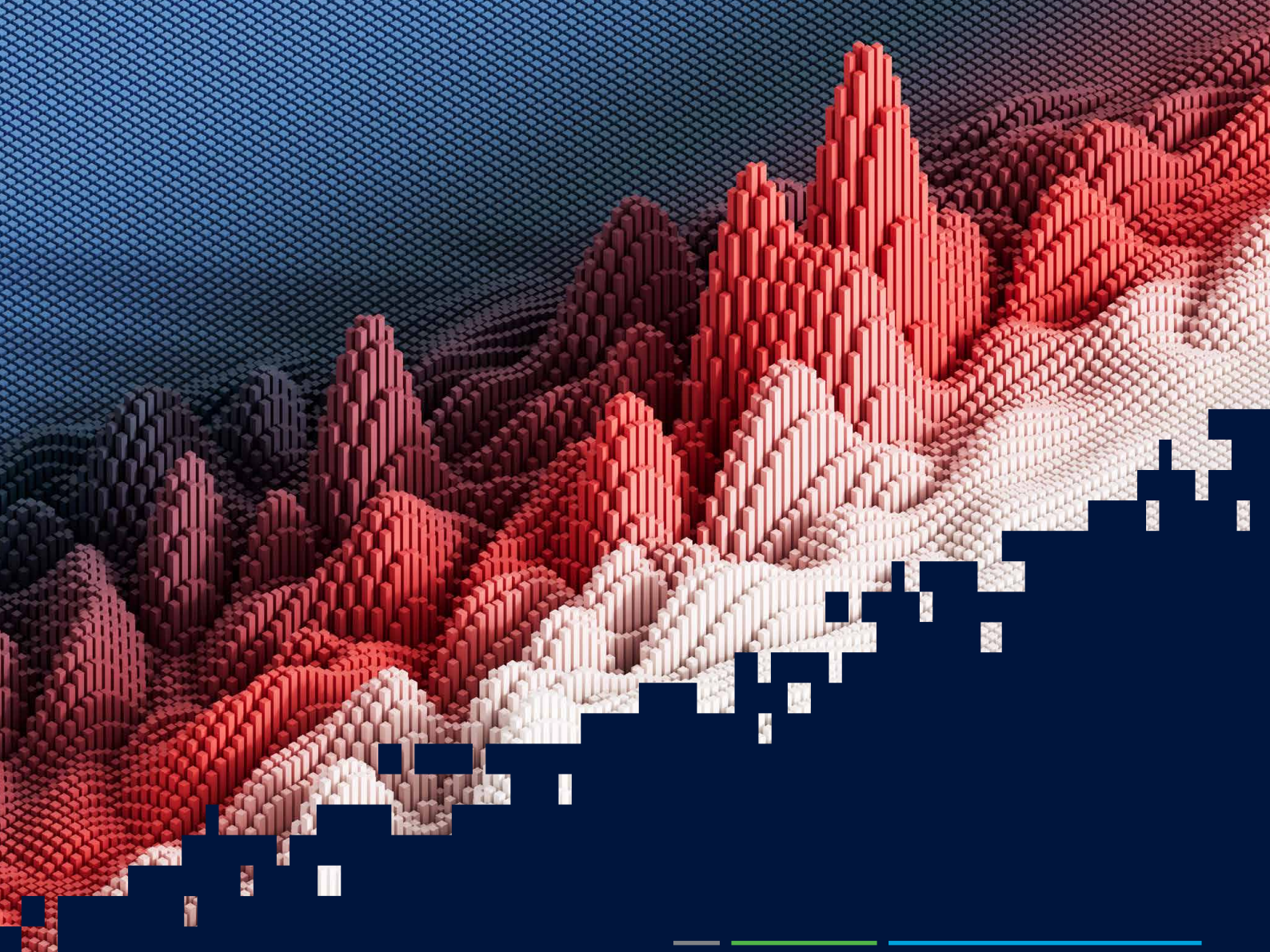
We will help you save time and investment costs as well as provide the lessons learned about project management for your next projects.

Through our construction audit services, we will provide you with deep insights and give you advice on legal matters, project management, contract management, accounting, and tax matters which relate to your business activities, update you on the regulatory changes via email, conferences, and in-depth analysis reports.

Our services include:

01. Compliance audit;
02. Audit of value settlement identification;
03. Audit of construction final account.





Transfer pricing services

Specialized consultation, practical solution

Related parties transactions have now become a familiar term for enterprises, especially foreign invested businesses. A chain of regulations on dossiers and declarations of related transactions has also been introduced and currently is a challenge for enterprises. For these businesses, failure to comply with the requirements for submission of transfer pricing documentation may lead to the risk of being re-evaluated of transaction prices or taxable profits along with penalties and interest for late payment.

We are here to help you ensure the full compliance with reporting obligations and plan effective transfer pricing strategies. We are willing to assist you in preparing transfer pricing documentation and give you expert advice on your localized transfer pricing needs.

Our services include:

01. Prepare/Review related transactions dossier and return;
02. Advise on planning and restructuring related to related parties transactions and transfer pricing;
03. Support to work with the authorities;
04. Update regulations on transfer pricing.





ESG and sustainability services

ESG and sustainability services

We offer a range of advisory and prudential services designed to consolidate and streamline ESG Strategy Development, Integrated ESG Risk Management and Reporting.

With many years of experience in a variety of sectors, we are proud of having a team of experts with rich knowledge, expertise and skills in reporting standards and sustainable development. We look forward to supporting our customers in growing their organizations in a sustainable way that not only meets customer requirements but also drives innovation with positive impacts on the environment, communities and businesses.

While ESG has always had some degrees of disclosure in business reporting, investors/shareholders, financiers, customers, suppliers, insurance providers and employees require a greater demand for transparency and a clearer understanding of how they integrate and affect the future of the business as a whole.

We accompany with clients who are on their ESG journey, by providing a tailored approach to its current state of maturity (whilst also considering the desired state) by offering pragmatic support through the delivery of the various ESG strategic activities, or through the provisions of independent assurance on sustainability reporting disclosures and business performance.

Our services include:

01. ESG Due Diligence;

02. CBAM services and Carbon tax;

03. ESG Maturity Assessment;

04. Sustainable Finance;

05. ESG reporting services, sustainability reporting;

06. Greenhouse gas (GHG) emissions reporting.





Government relationship assistance services

Government relationship assistance services

With nearly 20 years of experience supporting businesses both locally and internationally, RSM understands the importance of effective engagement with government agencies in the sustainable development journey of enterprises. Maintaining regular and positive connections with the government brings various benefits to businesses, including:

Strategic relationship management: RSM serves as a bridge between businesses and regulatory bodies, assisting in setting objectives and plans to enhance the image and relationships with relevant authorities.

Enhancing company reputation: Maintaining close ties with the government helps businesses build credibility and trust with governmental bodies and sectors.

With extensive knowledge and years of experience working with the government, RSM is prepared to:

Represent businesses: Reflecting suggestions and providing feedback to regulatory bodies during law enforcement and legal development processes.

Acting as a bridge: RSM connects businesses with government agencies, bringing the voice of businesses closer to the relevant authorities.

Collaborating with RSM can bring the following benefits to enterprises:

Enhancing understanding and trust between businesses and the government.

Assisting businesses in complying with the law and resolving arising issues.

Creating favorable conditions for business operations.

RSM commits to partnering with businesses to build effective cooperative relationships with government agencies, contributing to the sustainable development of enterprises.

Our services include:

01. Drafting documents for submission to relevant authorities when facing challenges in legal enforcement processes.
02. Providing input to drafting agencies on legal regulations to develop and refine legal documents.
03. Representing businesses in clarifying unclear matters with tax and customs authorities at various levels.
04. Facilitating connections between representatives of government departments and businesses.
05. Other consulting services related to government relations.



Country desks

Korean desk service

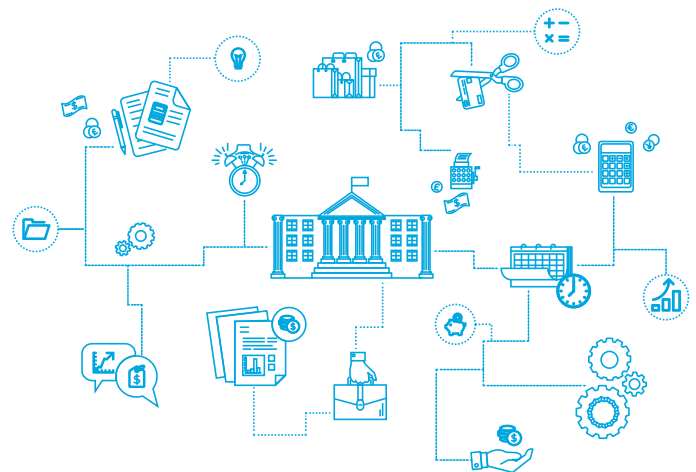
베트남에서 비즈니스를 하는 한국어권 고객에게 흥미진진한 새로운 기회입니다.
RSM의 한국 고객 서비스 팀은 한국어에 능통한 전문가들로 구성되어 있습니다. 그들은 할 수 있습니다

국가의 다양한 전문 서비스 영역에서 지역 또는 국경 간 서비스를 제공합니다.
우리는 베트남인 및 외국인과 함께 일하는 고객을 지원하기 위해 한국어 커뮤니케이션을 사용할 수 있습니다.
추가 지원을 제공하고 정부와 연락하십시오. 또한 고객 감사, 세금, 법률 및 기업 지배 구조도 제공됩니다.

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 120 countries worldwide.



Chinese desk service

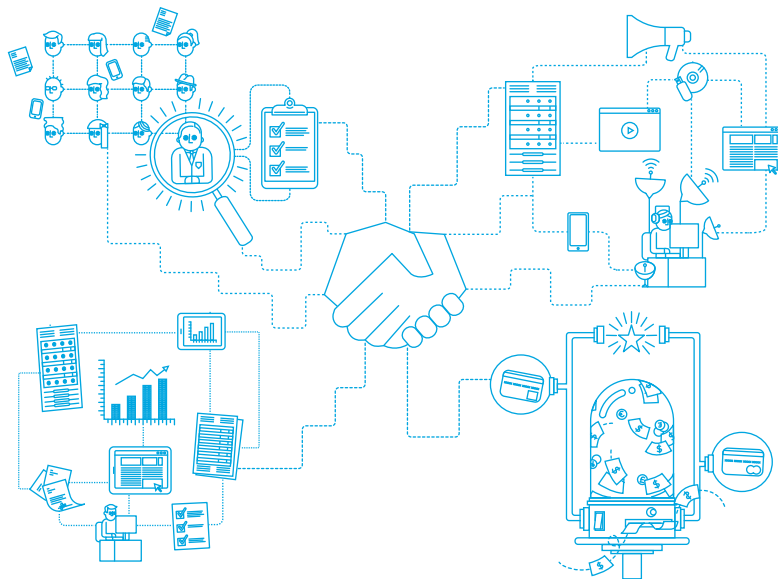
为在越南站开业的华语客户提供更好的新机会。

RSM的中文客户服务平台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。我们可以使用中文协助越南人与外国人沟通之桥梁，并在于政府沟通方面提供额外帮助。此外，我们还能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:

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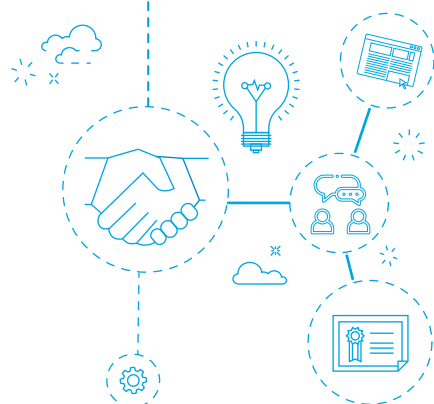
Our specialists are not only highly qualified professionals, experienced in supporting international businesses but also present great language skills and can draw on the knowledge of RSM colleagues in over 120 countries worldwide.



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

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rsm.global/vietnam

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

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