



LEGAL UNITED LAW
International Attorneys - at- Law



A Right Law Firm

Our lawyers and experts
have unselfishly contributed
their **experience** and **knowledge**
to support foster **successful** for our clients.

"TURN PROBLEMS into OPPORTUNITIES"

WELCOME FROM PRINCIPAL LAWYER



LEGAL UNITED LAW FIRM is the premier local law firm in providing of Professional Legal Services, Representative Services, Translation Services and Taxation-Auditing Services to investors and enterprises in Vietnam. It was established with its mission has always been the **"success of the clients"** and **"Turn Problems Into Opportunities"** and our purpose is to turn knowledge into value for the benefit of our clients, our people, and the communities.

We have successfully implemented in setting and building "Bridge" connecting investors and enterprises with the associations, banks – credit organizations and financial funds, state-owned agencies, non-government organizations ... On the basis of settled information, we have contributed to the success of investors and enterprises through creating business opportunities, supplying solutions, enforcing necessary protection measures to assist our clients to carry out investment projects in the difficult periods.

Legal United Law, with determination and hard work to become a premier law firm in our fields, we reach satisfactory results. The experience, knowledge and resources of ours, and together with the values we share: they define what we stand for and how we do things- they give us all things we need to fulfill our commitments.

Legal United Law, with combination of strength and competitive edge, has enough capacity to implement complicated requirements of our clients. In addition, we have also actively involved in assisting to the State's bodies in legislative drafting. It helps us to develop working relations with the State authorities at both the national and local levels.

We play an important role in the legal consulting markets, and are highly active in supporting positive reform within our industry fields to strengthen credibility and confidence. The responsibilities are at the heart of our firm, and we are committed to making a real difference to the communities in which we operate. We work closely with our clients and communities.

We hope that, you always find new things to explore your favorite ideas with these pages. And please, let us express heartfelt thanks to our clients, communities and others who don't stop support to Legal United Law.

Best wishes,

NGUYEN SON TUNG
Principal Lawyer

1. OUR HISTORY AND COMMITMENTS



Our History

Legal United Law was established from 2004 in Vietnam.

The history of Legal United Law is a story of a man with a dream. Mr. Nguyen Son Tung (now he is Principal Lawyer of Legal Untited Law), he desired to establish a law consulting firm which took difficulties on itself and leave what is easy to investors and enterprise when they do business in Vietnam.

Up to now, we are developing with the fundamental principle "leave what is easy to others", and the scopes of activities are not only the law consulting services., and we provide not only the best services but also the most effective and the practical solutions.

For many years of establishment, we reach satisfactory results. We have many of lawyers, experts, excellent staffs and partners have joined with us and we operate many provinces around Vietnam. And Legal United Law name and its reputation were built on a foundation of trust and dedication.

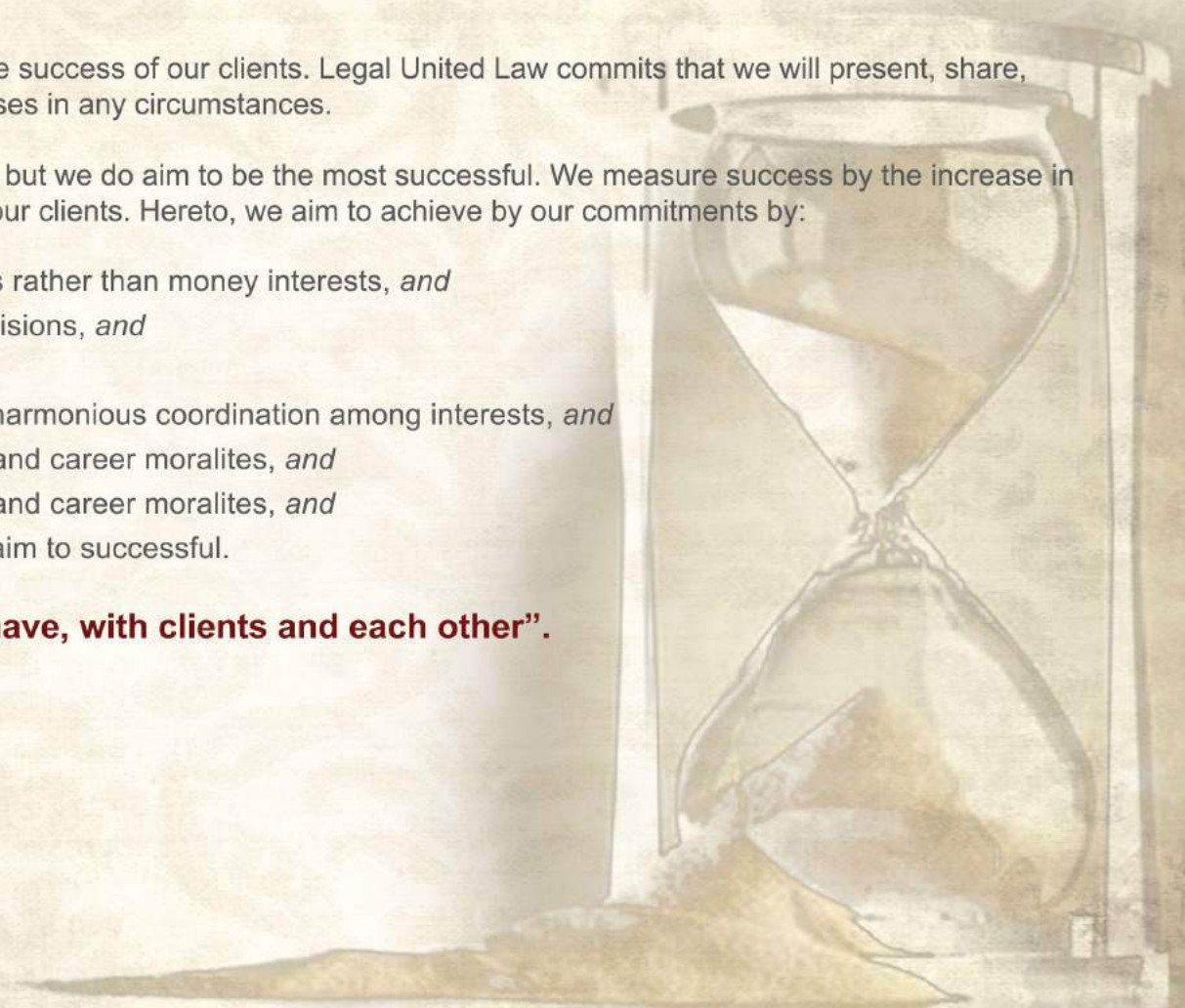
2. OUR COMMITMENTS

We treasure our people who are committed to the success of our clients. Legal United Law commits that we will present, share, connect and together with investors and enterprises in any circumstances.

We do not aim to be the largest firm in our fields, but we do aim to be the most successful. We measure success by the increase in value which occurs after we provide services to our clients. Hereto, we aim to achieve by our commitments by:

- ✧ Being interested in our client's interests rather than money interests, *and*
- ✧ Respecting of client's opinions and decisions, *and*
- ✧ Supplying with perfectly services, *and*
- ✧ Enforcing, ensuring responsibility and harmonious coordination among interests, *and*
- ✧ Dignifying principles, social standards and career moralites, *and*
- ✧ Dignifying principles, social standards and career moralites, *and*
- ✧ Creating values by helping our clients aim to successful.

“Our values will determine how we behave, with clients and each other”.



3. OUR PEOPLE

We attract talented people from diverse backgrounds. Our emphasis on inclusiveness matters more than ever today. As business challenges become more complex, we need to call upon the widest spectrum of views and opinions to address them. Our open culture offers continuous personal and professional development.

Our staffs are almost all lawyers, economists, consultants, experts... with extensive knowledge and practical experiences, with professional skills and international experiences, with capacity to catch and create investment and business opportunities. At Legal United Law, you can be assured our people will handle your issues as if they were their own.

Furthermore, we have expanded our network with associations and partners in Asia countries: Japan, Korea, Singapore, Thailand, Indonesia, Malaysia... These cooperation strengthens our guarantee of satisfying our demands of clients.

Legal United Law is strongly committed to continuously improving the effectiveness of our team at adding values to our clients. So, we have established a group of strong and professional staffs who are whole-hearted and responsibility in works.

Legal United Law- Total staffs in Vietnam

Specialist experiences

26 staffs

a. Lawyers	06
b. Legal Consultants	05
c. Economists	02
d. Experts	04
e. Consultants	03
f. Others	06

(Up to June 2025)

Almost all of the most senior positions at Legal United Law are filled by Vietnamese and Asian. This brings to us many advantages in building up relationships with Vietnamese and Asian clients, understanding the local/ area market and culture.

Let
Us
To
Handle
Your
problems!

-
-
-

“ Our goal is to create the best possible working enviroment for our people and one that attracts and retains the most talented individuals. We provide opportunities to develop your skills, further your career, and achieve your goals ”.



4. OUR CO-OPERATION STRATEGIES

Legal United Law and together with its members, are always explore opportunities, ready to co-operate and collaborate with investors, domestic and foreign enterprises in order to co-exchange informations, share experiences, implement partly and/or wholly investment projects and business activities.

We usually catch on information and have good relationship with domestic, State-owned agencies and foreign agencies, international and non government organizations, associations and centers, Banks, credit organizations, financial leasing companies and potentiality enterprises and investors. Overall, these relationships have formed a valuable sesource, which our clients could always reply on.

Legal United Law are also representative for the State authorities of cities/ provinces in Vietnam and investors to implement investment programs and plans, to call investors and promote investment activities.

We have also actively involved in assisting to the State's bodies in legislative drafting. It helps us to develop working relations with the State authorities at both the national and local levels.

We are in negotiation process to expand our network of offices in both Vietnam and foreign countries to better supports our client's expanding business and investment.



We are in negotiation process to expand our networking

LEGAL UNITED LAW

is proud of being the member/ partner of organizations and associations as follows:

Viet Nam Chamber of Commerce and Industry
- **VCCI** -

American Chamber of Commerce in Vietnam
- **AMCHAMVIETNAM** -

Australian Chamber of Commerce in Viet Nam
- **AUSCHAM** -

Canada Chamber of Commerce in Viet Nam
- **CANCHAM** -

The Hong Kong Business Association Vietnam
- **HKBAV** -

BAKER TILLY - A & C

www.a-c.com.vn


www.capitalinterfund.com

And together with our members and partners:

NISHIMURA & ASAH

[Law Firm in Japan]

www.nishimura.com

COWLES AND THOMPSON

A legal services group in US, was established from 1978. It has ranged from representing some of the largest corporations in the United States.

JMA LEGAL

Is specialised business law firm with offices in Sydney, Cootamundra and Gundagai. It is one of Top 50 Law Firms in Australia (Top 5).

SCOA

Saigon Court of Arbitration

www.scoarbitration.com

ASN

Asia Notary

www.congchungchaua.vn

5. OUR CLIENTS

WHAT WE STAND FOR

“We Help Our Clients To Meet Their Challenges”

Investors and enterprises often have an initial risk issue that requires a rapid response, and we spend time and effort to help them whenever unexpected problems or needs arise, and work together with them to minimize unnecessary losses in general.

Our clients are domestic/ foreign investors and enterprises, without preferential treatment against economic sectors, types, scales, investment lines, nationalities, ethnic groups, religions. We will achieve by building trust and loyalty through total clients satisfaction. We strive hard to build and maintain the trust, respect and confidence not only of our clients and the government authorities, but also of the communities in which we operate.

We have been advising and representing for domestic and foreign investors in a wide range of legal consulting services and many of them, which are reputable local business and multinational corporations, maintain regular working relationship with us. Our clients are always assisted in a prompt and responsive manner.

In today's business world, staying competitive means striking the right balance between risk and reward. To achieve your potential, you need fast, easy access to the information and people that can help you make the right decisions.

That's Why You Choose Us: A Right Law Firm.

Clients- Typical names in Vietnam

We are proud of providing our services to clients, and the list of our clients in Vietnam could be listed as follows:

Pacific Airlines (PA Airlines)
Thien Long Pen Company
Saigon Cosmetics Corporation
Vinamilk Company
New York Life Insurance Company
Petrolimex Joint Stock Insurance Company
Phu My Hung JVC
Viet Duc Hospital
Cuu Long Joint Operating Company
Demag JCV
Hochiminh City Securities Cooperation (HSC)
Total Building Systems Ltd
Nantong Sanjiu Welding Machine Co., Ltd
Viglacera corporation
Seamaster Paint (VN) Co., Ltd
Coats Phong Phu JVC
Daso Group – Vietnam
Dai Nam Tourish World
Long Beach Resort
Metropole Hotel
YiFang Technology Co., Ltd
Kotobuki Sea Co., Ltd
Trung Nguyen Coffee
Palace Hotel in Vung Tau
Sacomreal

Kim Oanh Group
The Pearl Hoi An Resort
Cam Ranh Bay Resort
Novaland Group
Central Capital Group
National Housing Organization [NHO]
HD Bank
Kinh Bac Group
Becamex Group.

Phu Hoang Anh Real Estate Company
The Southern Rubber Industry Company (Casumina)
Saigon Investment Construction and Commerce Co., Ltd
Toyota Auto Vietnam - HCM branch
Romana Resort
E.Best Supermarkets
Viet Tien Garment Corp
And others.



6. ABOUT OUR SERVICES

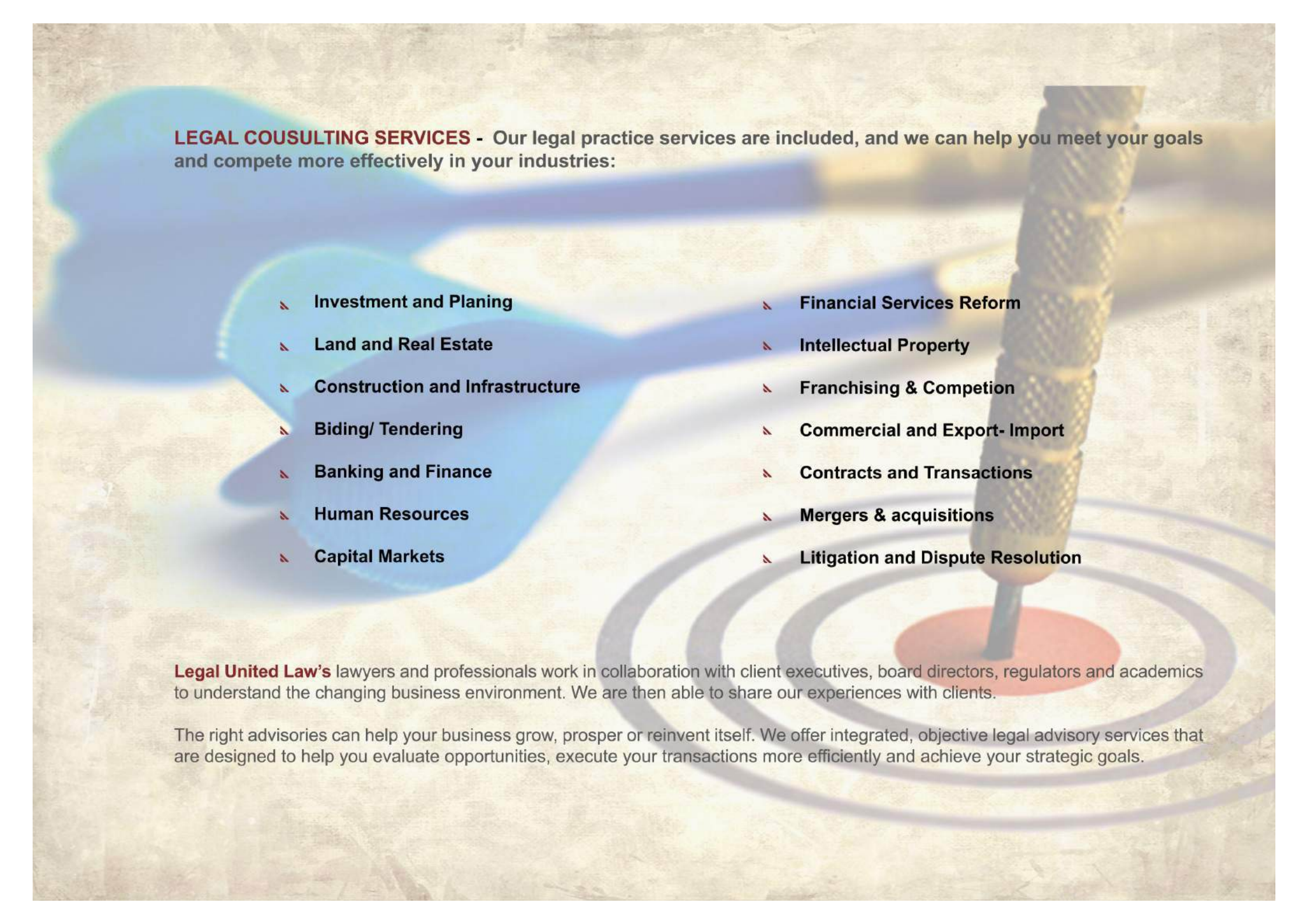
“Responsiveness to the needs of clients by professional services”

Legal United Law - We help our clients to achieve their opportunities. And whatever your needs, our providing to investors and enterprises with the same quality of service and behavior, we can work with any requests wherever you choose to operate around Vietnam.

Our services are designed to guarantee highest satisfaction for our clients and built on four (05) standards: Quality, Manner, Utility and Improvement and Reasonable fees. We can supply package services, highly professional services, service quality assurance and unlimited operation.

You could assured that Legal United Law will provide not only the best services but also the most effective, practical business and investment solutions, we also believe that it's important to provide exceptional services that can bring good results for our clients.





LEGAL COUSULTING SERVICES - Our legal practice services are included, and we can help you meet your goals and compete more effectively in your industries:

- Investment and Planing
- Land and Real Estate
- Construction and Infrastructure
- Biding/ Tendering
- Banking and Finance
- Human Resources
- Capital Markets
- Financial Services Reform
- Intellectual Property
- Franchising & Competen
- Commercial and Export- Import
- Contracts and Transactions
- Mergers & acquisitions
- Litigation and Dispute Resolution

Legal United Law's lawyers and professionals work in collaboration with client executives, board directors, regulators and academics to understand the changing business environment. We are then able to share our experiences with clients.

The right advisories can help your business grow, prosper or reinvent itself. We offer integrated, objective legal advisory services that are designed to help you evaluate opportunities, execute your transactions more efficiently and achieve your strategic goals.

INVESTMENT & LEGAL SERVICES

Legal United Law, and our advisory practices can combine specialist skills to provide objective advice and execution to help preserve and improve value for investment activities of our clients. We can help clients to make better and more-informed decisions about how to strategically manage their investment and transactions in Vietnam.

We do legal services on investment by providing on a full range of incorporation and investment issues, from pre-licensing advisory services to post-licensing assistance, we do services under the follows:

- ✎ Establishment joint venture enterprises;
- ✎ Implement economic intergration;
- ✎ Joint Economic group;
- ✎ Capital contribution to projects and investment activities.

With transactional structuring: advising on the possibility for investors to obtain an investment licence in Vietnam and the selection of an appropriate investment form for their enterprises in Vietnam, such as a business co-operation contract, a joint venture company or a wholly foreign owned company.

With licensing requirements: drafting and negotiating all documents required for obtaining an investment licence for a investment project, following up Vietnamese authorities for obtaining the investment licence and assisting to complete all post-licensing procedures.

With sophisticated advices: on mergers, acquisitions and other significant corporate transactions in several lines of business. We advise on conventional acquisitions, dispositions and mergers; restructurings; off-shore trusts; the establishment of new business entities in Vietnam and the expansion of Vietnamese businesses into other jurisdictions.

Bessides, we do **regulatory issues** - advising on regulatory issues in relation to the operation of investors and their invested projects in Vietnam including advertising and promotion of their products. We do **management services** for investment activities, these can help to investors in simplify organization, management and operation of projects, especially projects are in the first period of implementation process.

TAXATION COUSULTING SERVICES

A successful tax function delivers a strong reporting foundation and sustainable planning to help the business achieve its growth potential. You need tax strategies aligned with your business drivers, built on effective compliance and open, transparent reporting. So we create highly networked teams who can advise on planning, compliance and reporting and maintaining good relationships with the tax authorities.

✦ **Business Tax:**

- Business Tax Advisory
- Business Tax Compliance
- Personal Tax
- Tax Accounting and Risk Advisory
- Tax Performance Advisory
- Tax Policy and Controversy.

✦ **Indirect Tax:**

- Customs and International Trade VAT / Sales tax.

✦ **International Tax:**

- Cross Border Advisory
- Transfer Pricing and Tax Efficient Supply Chain Management.

✦ **Transaction Tax:**

- Tax addresses the needs and objectives of each our clients, enabling them to balance compliance and value creation.



LEGAL CONSULTING ON LABOUR & EMPLOYMENT

With legal services on labour and employment, Legal United Law constantly endeavour, together with our application of the law, local habits and culture, to provide legal advices to clients on a multitude of issues including but not limited to internal regulations, collective labour agreements, negotiation for and formation of labour contracts.

We act as representative for both employers and employees to set up amicable working environment and consequently avoiding the unexpected disputes.

OUR MAJOR EXPERTISES ARE:

Regulatory issues: advise on regulatory issues in relation to recruitment, employment and termination of labour contracts.

Employment documents: drafting, negotiating and amending labour contracts, office rules and collective labour agreements.

Licensing requirements: advise on the obtaining of work permits for expatriates, registration of office rules and collective labour agreements.

Employee benefit plan: structuring and advising on ESOP (Employee Stock Ownership Plan) and other employee benefit plans (including analysis of foreign exchange issues and tax consequences).

Labour dispute: mediating and reconciling labour disputes, representing clients before Vietnamese courts for settlement of personal and collective labour disputes.

And as a representative for employers: We assist employers in a wide range of employment matters before both the courts and the Labor Union and local authorities, including employment agreements and policies, collective and individual employment law disputes, employee confidentiality, reorganizations, restructuring, non-competition issues and strikes as well as all matters relating to leaves of absence and severance allowance issues. We have experience representing employers in collective bargaining, administration of collective agreements. Legal United Law also co-ordinates with the companies to conduct labour law compliance training courses for employees and employers.

M&A AND CORPORATE RESTRUCTURING

Legal United Law is a recognized law company in M&A, and we have involved in many M&A deals in Vietnam over the last two years.

And together with our dedicated M&A lawyers, our colleagues in dispute resolution, securities, corporate and banking, employment, tax, intellectual property, real estate, environmental and other specialty areas are routinely involved in M&A deals.

OUR MAJOR EXPERTISES ARE:

- ✦ Conducting the legal due diligence and risk assessment;
- ✦ Transaction structuring;
- ✦ Negotiating deals;
- ✦ Advising on bid strategies for partial or full acquisitions of assets or entities;
- ✦ Preparing and advising on transaction documents, including sale and purchase agreements and shareholder agreements;
- ✦ Advising on tax, employment law and other legal ramifications of transactions;
- ✦ Dealing with regulatory bodies or central, local government agencies, in order to obtain necessary clearances or authorisations;
- ✦ Advising on competition law (antitrust) issues;
- ✦ International and domestic equity and debt financing;
- ✦ Corporate reconstructions.

Our works are involved to the representation of purchasers, sellers, lenders and financial advisors. In complex M&A deals, our lawyers provide sophisticated advice in order to effectively and efficiently structure and execute even the most complex transactions. We have the knowledge, infrastructure, technical capability and strategic perspective that are invaluable in helping clients select, implement and coordinate their strategies in Vietnam.

LEGAL ADVISORY SERVICES FOR REAL ESTATE

One of Legal United Law's strength is our ability to assist clients in the completion of real estate transactions, investment and business projects. We assist to clients as our scope of legal service runs from strategic planning for business, applications and approvals, completion of investment procedures as well as assistance in the management of leasing to sale products of the project.

Particularly, our legal scope of works in the real estate services are Real Estate Project and Deal-Wise, and we can provide a combination of expertise designed to respond to the legal needs of our clients.

WITH the initial phase, we can:

Advise to clients of all the different options on how to legally conduct real estate business in Vietnam;
Structure a company that will engage in real estate business- depending on client's strategy;
Obtain necessary licenses to operate;
Provide to clients complete access to our knowledge bank on an as-needed basis;
to assist clients in making the right decisions, and to consult the right people.

WITH the Deal-Wise, we can:

Perform legal due diligence on the land client interested in acquiring or that will be contributed to the company;
Structure the deal in the best way to gain a legal advantage for clients;
Property development & planning, included of land acquisition procedures.

And here are more services what we can conduct: Documentation paperwork in terms of Lease Agreement, Agreement for Sale, Power of Attorney, Deed of Possession; Authenticate the possession of the land owner without any pending mortgage on it; Look into the various property registration aspects; Managing all disputes; Income tax laws and Stamp duty laws.

We acknowledge and understand the dynamics of the real estate sectors and its transactions. We can also mobilise "in-house" resources to support clients in other aspects of the development process whether it concerns land use planning, finance or construction services. This unique combination makes it possible for us to provide clients with a very cost effective service.



LITIGATION & DISPUTE RESOLUTION

Legal United Law is a specialist dispute resolution company, especially civil disputes, economic and commercial disputes. As you know, there are a variety of ways to approach disputes – mediation, facilitation and arbitration.

And as a local law company, its locality character renders us an advantage over the foreign lawyers who are not allowed to actively participate in the hearings at courts in Vietnam. We provide legal services and systems to solve disputes between parties who come into contact with, including the establishment of comprehensive complaint management systems.

We assist parties in resolving their disputes using private mediation, arbitration, facilitation and other dispute resolution processes as well as the more traditional litigation venue. We provide to clients with professional legal assistance in settling disputes with regarding to a wide range of legal fields, especially investment, corporate, contracts, real estate, construction, employment, insurance, corporate and other commercial issues.

Clients can enjoy our full supports in handling of disputes before arbitration tribunals and courts across Vietnam. Depending upon each case and the client's particular needs, we utilize “legal smart tools” of an alternate dispute resolution process can avoid the publicity, risks, costs and delays inherent in civil litigation or economic and commercial.

Legal United Law, and in many cases, we act as clients' representatives to aggressively pursue the negotiations and reconciliations to have the out-of-court settlements with a view to obtaining early, favourable and cost-effective results for our clients, and they can save their time and costs.





PRESENTATIVE FOR LEGAL SERVICES

We are authorized by business entities/ investors to carry out commercial or investment activities in the name and under the instructions of that business entities/ investors by a representative contract/ agreement.

In general, we conduct a part or all of the commercial/ investment activities within the scope of activities of the represented entity with our obligations:

- To conduct activities in the name and in the interests of the represented entity;
- To notify the represented entity of any opportunities and results of implementation of authorized commercial activities;
- To comply with the instructions of the entity, unless such instructions breach the law;
- No to conduct activities in its own name or in the name of a third party within the scope of representation;
- To preserve the assets and materials assigned for the purpose of implementing the acts of representation;
- Not to disclose or supply to others confidential information relating to representative activities.

And other obligations which are according to contracts/ agreements between the represented entity and Legal United Law.

- The right connection can help your business grow,
- Execute your transactions more efficiently and achieve your strategic goals,
- We offer integrated, to help you evaluate your opportunities.

We also act as an intermediary between parties during the course of negotiation, signing, implementation of contracts/ agreements/ investment projects.

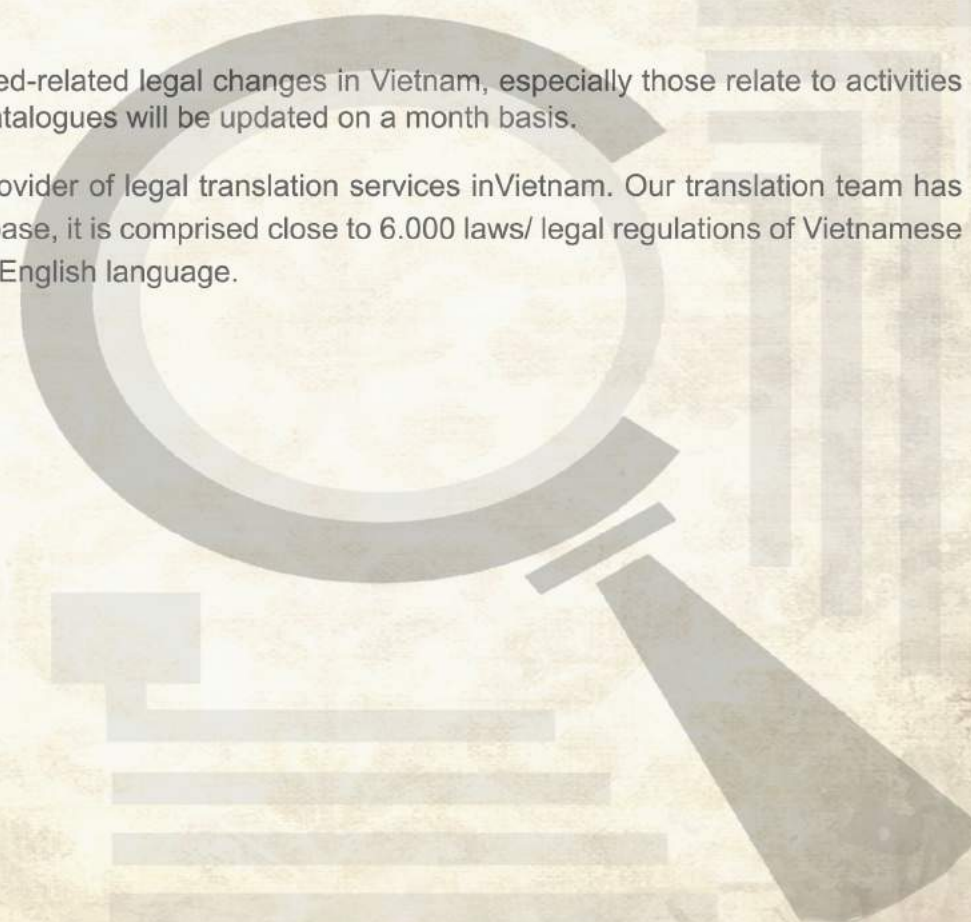
PROVIDING AND TRANSLATION SERVICES OF VIETNAMESE LEGAL REGULATIONS

Legal United Law is proud of providing the lists of legal regulations which according to subject matters. It will be useful for your collection works of legal documents. If you would like detailed information about such laws or textually law regulations, we may provide to you.

Our law products are essential reference tools for investors and enterprises, their advisers, lawyers, for students and others who are interested in Vietnamese law.

The catalogue of legal regulations are regularly updated-related legal changes in Vietnam, especially those relate to activities of investors/ enterprises who invest in Vietnam. The catalogues will be updated on a month basis.

Legal United Law is also regarded as the premier provider of legal translation services in Vietnam. Our translation team has over 10 years of translation experience. With our database, it is comprised close to 6.000 laws/ legal regulations of Vietnamese Government and other countries of Southeast Asia by English language.



ACCOUNTING & AUDITING SERVICES

We provides accounting and auditing services and its industry insights to help organizations negotiate risks and perform in the dynamic and challenging environments in which you do business.

Legal United Law and its member firms can provide independent audit services designed to enhance the reliability of information prepared by clients for use by investors, creditors and other stakeholders, including country-specific statutory requirements. Audit services also include a range of other forms of attestation reports.

Attestation Services: Legal United Law Audit professionals provide attestation services that are designed to help our member firms' clients address specific issues. These include prospective reporting and other forms of attestation.

- Prospective reporting - where permitted, assisting member firms' clients with the development or reporting on the preparation of financial information based on assumptions about events that may occur in the future and possible actions by an entity presented as part a process to obtain financing.
- Other forms of attestation - assisting our clients in many possible settings where non-financial attestation is appropriate and Legal United Law skills are required, assisting clients to issue reports on examinations, reviews or agreed-upon procedures. These services cover many needs for attestation that are outside the financial statement audit requirements.

Financial Statement Audit: An independent audit of financial statements contributes to investor confidence, and therefore to the effective functioning of capital markets.

Legal United Law's audit approach is based on a consistent methodology developed to comply with International and Local Standards on Auditing. It is built on the basis of core principles relating to professional integrity, independence and ethical behavior with which all partners and staff must comply. It is enhanced by an established set of supervision, review and consultation standards and technologies and tools that assist teams to access knowledge.

7. OUR SOCIAL RESPONSIBILITIES

LET MAKE THE LIFE IS MORE BETTER!

All organizations and individuals have responsibilities to their people, clients and society. Legal United Law - with conception of *"All contributions will be welcome, however small"*, we believe a commitment to social responsibilities.

We constantly to take part in social and career activities as the roles of organiser and/ or adherent. Thereof, we frequently to:

- ✦ Award scholarship to students;
- ✦ Give newspapers and magazines to libraries;
- ✦ Establish consulting prizes;
- ✦ Propagandize legal regulations and policies of State;
- ✦ Guide and orient in career for pupils and students;
- ✦ Train specialist knowledge and skills;
- ✦ Free consulting activities;
- ✦ And more.

There is a strong moral case for social responsibility, and we believe it is right to support selected individuals and groups in needs. Such as, with many graduates and qualified employees, our commitments are helping us to attract, develop and unite great people- Our plans enable our employees to learn from challenging experiences; gain fresh perspectives; enhance their skills; and work with a broad range of people.

We are also appeal to organizations and individuals to contribute more generously, to make the best use of resources in reducing costs by introducing more efficient approaches to resources.



8. WHY CHOOSE US

You come to and choose us- with the main reasons are our values

And Our values will determine how we behave, with clients and each other, they define who we are and what we stand for.

Our values are the foundation of our firm's development. They create a sense of shared identity within our peoples. Our values help us to work together in the most effective and fulfilling ways. They bring us closer to clients and communities.

We built these values with:

HEART, RESPECT, CLARITY, INGENUITY AND INTEGRITY.

We show courage to do the right thing at the right time and actively seek to learn from others. We embrace a spirit of caring and respect for our customers, employees, communities and the environment. We constantly search for a better way, embracing a spirit of inventiveness. We respect people for who they are and for their knowledge, skills and experience.

The depth and breadth of our experiences, and together with our perspective, are attributes that our clients value highly. We invest significant resources in acquiring, refining and sharing these capabilities to further benefit our clients.

Above all, we act with integrity: Our commitment to integrity is a cornerstone of our past, present and future activities. We are constantly striving to uphold the highest professional standards of business conducts. It helps us to understand how to do business responsibilities – how to put integrity first.



**OUR MISSION HAS ALWAYS BEEN THE “SUCCESS OF OUR CLIENTS”
AND “TURN PROBLEMS INTO OPPORTUNITIES”**

Please help us deal with
your comments as efficiently as
possible by mail, email, call or other means.

After preliminary studying and
depending involved questions, we will
answer in a period of time from 06 to 24
working hours.

We can contact with you to collect for
more informations or share of main concerns.



LEGAL UNITED LAW

Your Legal Partner in Vietnam, Australia and The United States

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