Global Gateway Advisors and AGS ACCOUNTING COMPANY LIMITED Form Strategic Business Alliance to Provide One-Stop Solutions for Japanese Companies Expanding Overseas

Global Gateway Advisors Pte. Ltd., an overseas expansion consulting firm (Head office: Republic of Singapore; Representative: Hideo Yamashita; hereinafter "GGA"), and AGS ACCOUNTING COMPANY LIMITED (Head office: Socialist Republic of Vietnam; Representative: Yasutaka Horikiri) will provide one-stop solutions for Japanese companies expanding overseas in December 2024.

Background of the Business Alliance

With the mission of "Fair decision making for clients and sustainable growth", GGA has been rooted in Southeast Asia for 20 years, providing consulting services in the areas of strategy, cross-border M&A, accounting and human resources to solve management issues for Japanese and foreign companies.

GGA has assisted more than 800 companies in 27 countries in Europe, America, Asia, and Africa in their market entry activities.

In particular, the needs of Japanese companies entering the Vietnamese market have skyrocketed, and GGA and AGS ACCOUNTING COMPANY LIMITED have jointly supported numerous projects in the Market Entry phase, which includes strategy formulation and investment execution. GGA, a leading Japanese firm in Singapore and Vietnam, and AGS ACCOUNTING COMPANY LIMITED have entered into a strategic business alliance to provide consistent services, both in-market operation and market restructuring/exits.

Details of Business Alliance

(1) One-stop consulting service connecting Singapore and Vietnam

As the first of the contents of the strategic business alliance between two Japanese leading firms in Singapore and Vietnam, we will be able to provide services to help our clients seamlessly enter the market, operate their businesses, and restructure in both countries.

When M&A is the business objective, we can consistently provide all the necessary functions: strategy formulation based on regulations and market trends in both countries, identification of growth areas, selection of potential acquisition targets, negotiation work, corporate value calculation, financial and tax due diligence, financial reporting support during post-acquisition PMI, and internal control development and operation.

When the management objective is business expansion or establishment of a business base, we can provide not only strategy formulation, identification of growth areas, selection of potential business partners, and negotiation services, but also establishment of an optimal tax scheme among the three countries of Japan, Singapore, and Vietnam and compliance with the scheme, as we have Japanese CPAs stationed in the country.

We also provide consistent support for practical matters such as incorporation, accounting, and taxation services.

Our_multinational team including professionals from Japan, Singapore, and Vietnam, who have over 15 years of experience on the front lines of local business, will lead and accompany your business to succeed in the local market.

戦略的提携による提供サービス(シンガポール・ベトナム)		
Market Entry	In-Market Operation	Market- realignment/exit.
市場への参入	市場での事業運営	市場での再編/撤退
Market Research Market Entry Strategy	Incorporation Corporate Management	Corporate Innovation DX and IT Development
市場調査 市場参入戦略立案	拠点開設 会計・税務・人事サービス	イノベーション支援 デジタル化・IT開発
Target Research Deal & Transaction Advisory	PMI and Internal Control Implementation	Company Divestment Restructuring Support
M&Aアドバイザリー 価値算定/デューデリジェ ンス	PMI支援 内部統制構築支援	会社売却アドバイザリー 企業再編アドバイザリー

(2) Global leadership development of national staff

In addition to expanding the scope of services through a strategic business alliance, two Japanese leading firms in Singapore and Vietnam, we will also promote human resource development of national staff between Singapore and Vietnam in order to maintain and improve the quality of services to our clients on an ongoing basis. GGA and AGS ACCOUNTING COMPANY LIMITED have co-created the "Next-Gen Leaders Mobility Programme" to develop national staff with deep expertise in each country through training, personnel exchange and expatriation, we will invest in developing national staff with deep expertise in each country through training, personnel exchange and expatriation, we will be responsible for the next generation of management through training, personnel exchanges, and expatriation. The human capital of GGA and AGS ACCOUNTING COMPANY LIMITED is largely composed of non-Japanese. We are committed to recruiting, developing, investing in, and building careers based on competence, regardless of region, nationality, or race.



Comment from Representative of GGA, Hideo Yamashita,

We sincerely welcome this business alliance with AGS ACCOUNTING COMPANY LIMITED. GGA has supported numerous international projects and has witnessed firsthand the increasing demand for corporate expansion into Vietnam. AGS ACCOUNTING COMPANY LIMITED has maintained a high quality of service throughout our past projects in Vietnam and continues to be highly regarded by both us and our clients. GGA and AGS ACCOUNTING COMPANY LIMITED share a commitment to the belief that, 'To help our clients succeed locally, consulting firms must act as the eyes, hands, and feet of their clients in the field.' I strongly agree with the fundamental principle of continuing to provide such support with honesty and integrity. We look forward to collaborating as part of the support team driving the success of Japanese companies in the Southeast Asian market.

Comments from Representative of AGS ACCOUNTING COMPANY LIMITED, Yasutaka Horikiri

We are very pleased to have entered into a business partnership with GGA. We have offices in Ho Chi Minh City, Hanoi, Da Nang, and Vinh City, Ge Anh Province, with a staff of over 200. We support our clients on a daily basis with a focus on accounting and taxation. We are very interested in partnering with GGA to bring our 16 years of knowledge and experience in Vietnam to our clients in the upstream phases of strategy and M&A. The Vietnamese market is one of high growth and potential for success. While there are many attractive aspects, there are also many uncertainties and pitfalls that are different from those in mature markets. As a specialized firm, we look forward to assisting as many Japanese companies as possible to "make well-informed decisions based on accurate information in Vietnam" when entering the Vietnamese market.

Introduction of GGA

Corporate Name : Global Gateway Advisors Pte. Ltd. Corporate Location : 200 Cantonment Road, Southpoint #06-01 Singapore 089763 Management Team : Hideo Yamashita, Yuki Itakura, Miho Izumi Parent Company : Global Partners Consulting, Inc. (GPC group) Establishment : Year 2000 Employee : 150 (Entire group)

Support Achievements : Having helped a total of over 800 Japanese companies succeed overseas in Singapore and the rest of Asia, the GPC Group, including GGA, has been a corporate advisor to multinational corporations and SMEs in Japan and Asia for the past 20 years. As more and more companies seek cross-border strategic business alliances and investment opportunities, our group will continue to work together to provide and pursue innovative and practical solutions and support to meet the strategic interests and needs of our valued clients.

Corporate website : <u>https://www.global-gw.com/</u>

■ introduction of AGS ACCOUNTING COMPANY LIMITED

Corporate Name : AGS ACCOUNTING COMPANY LIMITED

Corporate Location : Tầng 12, Harbour View Tower, 35 Nguyễn Huệ, Phường Bến Nghé, Quận 1, Thành phố Hồ Chí Minh, Việt Nam

Management Team: Yasutaka Horikiri, Akihisa Tsuruta

Establishment : Year 2008

Employee : 200

Corporate website : <u>https://www.ags-vina.com/</u>

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