



Grant Thornton

An instinct for growth™

An invitation to grow

Grant Thornton Taiwan

www.grantthornton.tw



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About us

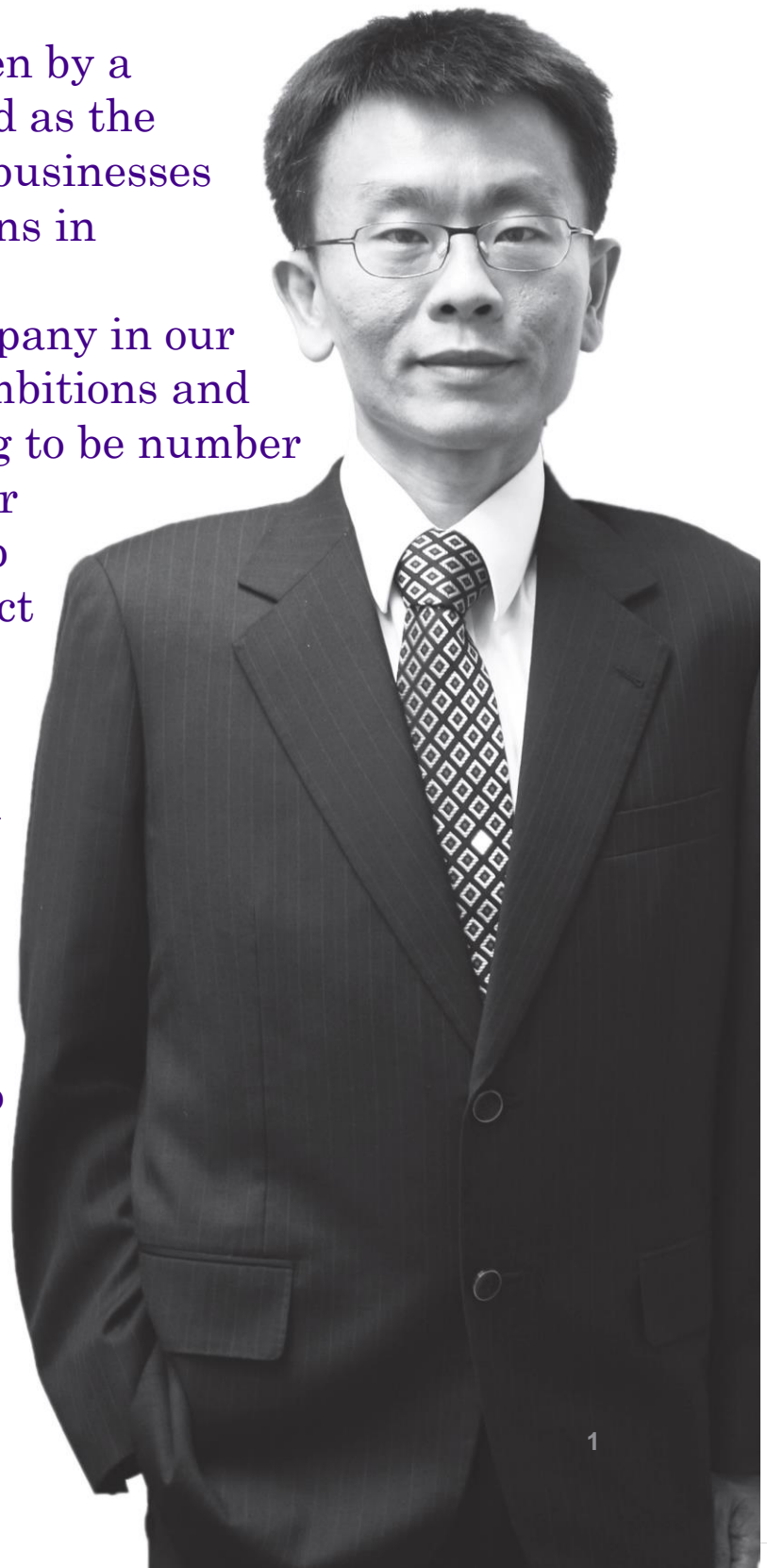
Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. These firms help dynamic organisations unlock their potential for growth by providing meaningful, forward looking advice. Proactive teams, led by approachable partners in these firms, use insights, experience and instinct to understand complex issues for privately owned, publicly listed and public sector clients and help them to find solutions. More than 42,000 Grant Thornton people, in over 130 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.

Foreword

“Grant Thornton Taiwan is driven by a simple ambition: to be recognized as the obvious best choice for dynamic businesses seeking to expand their operations in Taiwan and throughout Asia.

A dynamic, fast-growing company in our own right, we understand the ambitions and aspirations of businesses seeking to be number one in their respective fields. Our reputation as one of Taiwan’s top advisory firms allows us to attract an international team of the brightest, most dedicated assurance, tax and advisory specialists, providing the quality of a Big 4 accounting firm at a fraction of the price. Our eNPS showed that more than 75% of our employees are willing to recommend us as an employer to their families and friends. We already serve some of the largest global enterprises in Taiwan, and invite growing businesses of all sizes to explore what we can do to turn their aspirations into a reality.”

Jay Lo, Managing Partner
Grant Thornton Taiwan



Global fast facts

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms

50,000
people in over

130
countries

Global
assurance
revenues

\$2.1bn
2017

A light beige background with a faint, grey world map. The map shows the outlines of continents and major landmasses. Text is overlaid on the map in various colors and sizes.

**Total global
revenues
\$5.0bn
2017**

**Ranked in
the top 6**
in the majority of
major markets

Global
tax
revenues
\$1bn
2017

**over
40
IBCs***
covering
**every
region**

*International Business Centres

About us

Grant Thornton is one of the world's leading organisations of independent assurance, tax and advisory firms. These firms help dynamic organisations unlock their potential for growth by providing meaningful, forward looking advice.

Proactive teams led by approachable partners in these firms use insights, experience and instinct to understand complex issues for privately owned, publicly listed and public sector clients, and help them to find solutions to the challenges they face. More than 50,000 Grant Thornton people, across over 130 countries, are focused on making a difference to clients, colleagues and the communities in which we live and work.

Grant Thornton was honored by the International Accounting Bulletin as the 'Network of the Year 2013' as a result of our strategic drive, global leadership, and remarkable growth around the world. And we understand that this award reflects not only our strength as a global organisation, but as a collection of member firms who are all dedicated to the highest level of client service.

Teams in member firms worldwide work and train together, sharing industry experience, technical expertise, and a

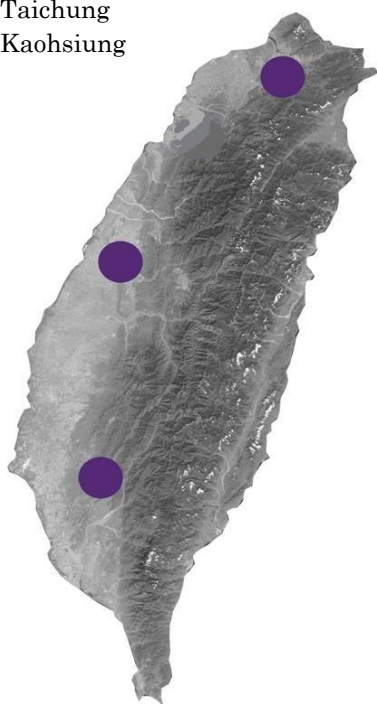
commitment to excellence. Whatever the geographic location, we apply the same insight, flexibility and relevant experience. We examine each transaction objectively and work to involve all parties to ensure that you receive the highest quality advice, providing a truly distinctive client experience which is unmatched by our competitors.

In Taiwan we have achieved ISO 9001 certification every year since 2010 including ISO 27001 certification since 2016. We were listed among the top firms in the "World Tax 2015" and "World Transfer Pricing 2015" guides published by the International Tax Review. In 2016 We were also named Transfer Pricing Practitioner of the Year – Taiwan by Acquisition International Magazine.

With more than 200 people in Taipei, Taichung and Kaohsiung, we offer a full range of services to help clients of all sizes address the challenges and opportunities facing growing companies in an increasingly complex market.

Taiwan office locations

- Taipei
- Taichung
- Kaohsiung



Grant Thornton firms provide services to clients in all jurisdictions in which they operate. In working with us, you can expect the resources, skills and experience of a large, global organisation, but with the accessibility and attention of a much smaller firm.

Grant Thornton in Taiwan is a leading provider of national audit, tax and advisory services. With over 200 experienced professional advisors and offices in Taipei, Taichung and Kaohsiung, we have the expertise and geographic coverage to serve most companies in Taiwan, no matter where they are based.

Our clients range from the world's largest publicly listed companies to small- and medium- sized privately-owned businesses. We serve clients from most major industries, roughly half of which are multinational corporations, including several Fortune 500 companies. Unlike our larger competitors who work almost exclusively with large companies and our smaller competitors who rarely serve big and international organizations, the breadth of our client base has given us valuable insight into the complexity of how different businesses operate and the variety of issues and risks they face in our home market of Taiwan.

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*What makes
us different.*

Our brand values

Our ambition is to drive global growth by serving dynamic organisations, unlocking the potential of our clients and our people. Attracting, retaining and inspiring the best people is at the heart of our people and culture strategy and requires an environment in which our people understand how, every day, their contribution makes a difference. Our global CLEARR values underpin everything we do and serve as a declaration of who we intend to be and how we intend to achieve our ambition.



Our differentiators

There are several factors which make us different. We highlight below some of the things we believe make us different and uniquely places us in a position to provide clients with our services.

Better client service

You will have a better client experience, but don't take our word for it. We measure client satisfaction on an annual basis, and clients across the board continuously rank as highly satisfied.

We understand dynamic organisations like yours – we, too are growing

We serve dynamic, growing companies that are on the move because we too are a dynamic, growing firm on the move. In Taiwan, we have been growing at double-digits for the past ten years. But like you, we know that the figures and awards only tell part of the story; we don't serve dynamic companies because we need a new growth engine or because we need more awards; we serve them because it is rewarding and exciting to play a part in something big. We want to be part of your success and invite you to be part of ours.

Speed and agility to make decisions and resolve issues

Our firm is structured to react quickly to our clients' needs and issues. We are empowered to make decisions locally, rather than moving issues up through a complex chain of command. At Grant Thornton Taiwan, we are committed to responding to inquiries within 24 hours on business days.

A clear understanding of businesses like yours

Our clients range from the world's largest multinational corporations to small- and medium-sized local businesses. Unlike our larger competitors who work almost exclusively with large companies and our smaller competitors who rarely work with big organisations, the breadth of our client base has allowed us to gain valuable insight into the complexity of how different businesses operate and the variety of issues and risks they face in Taiwan and throughout the globe.

Exceptional people committed to making a difference

Our people are our most valuable asset, and we understand that being at the forefront of professional development is vital to our success. One of our strategic priorities is to attract, develop and retain the best people in Taiwan. Our commitment to our people isn't only recognised inside our organisation; around the world Grant Thornton firms have won recognition for the strength of our people and our commitment to their development. This includes being named as a Global Most Attractive Employer four years in a row (2014, 2015, 2016, 2017) (Universum), as a Global Employer of the Year in 2013, 2015, and 2016, 2017 (International Accounting Bulletin) and as the Best Programme for Leadership Development in 2015 (Managing Partners' Forum Awards For Management Excellence), among others.

Seamless audit, tax and advisory services

With extensive experience in audit, tax and advisory services, Grant Thornton is well placed to provide clients seamless, cross-service advice. Our combined audit and tax processes allow us to quickly address issues and/or risks your business may face and deal with them in a timely and efficient manner.

While many firms offer just one or two services, Grant Thornton provides a wide range of services that are complementary and typically provide clients with more thorough, cost effective solutions.

An experienced team

Grant Thornton Taiwan's ratio of member firm partners to professional staff is 1:15 whilst the average ratio of member firm partners to professional staff at our larger competitors in Taiwan is 1:20 or higher. This allows us to provide personal attention and strong engagement leadership, guaranteeing you high-quality advice from experienced, senior practitioners who are dedicated to meeting your needs.

Tailored, commercial advice

Many large firms offer 'off the shelf' advice and solutions to their clients. At Grant Thornton Taiwan, we believe each and every client should always receive tailored, commercial and pragmatic advice regardless of the size or complexity of the project.

Grant Thornton's Business Insights Model (BIM) is a proprietary framework we use to discuss a client's business and the best practices we see around the network. The BIM is focused on addressing the critical drivers of growth for any business: strategy & structure, process, people & culture, financial management, and external factors including market needs; regulatory and legal concerns; and customer demands.



*Helping your
business grow.*

Our service lines

Audit and assurance

- Financial statement audits
- IFRS related services
- Corporate income tax audits for profit-seeking enterprises
- Interim financial statement reviews
- Public offering and listing support
- Internal control audits
- Special purpose audits

Transactional advisory and forensic investigations

- Fraud investigations
- Due diligence

Corporate secretarial services

- Business registration
- Capital verification
- Updating of statutory records
- Applications for special permit/trademark registration

Legal services

- Litigation support
- Administrative remedies

Business consulting services

- Business consulting
- Training and support

Tax

- Transfer pricing
- Tax planning for cross-border transactions
- Applications for tax incentives
- Tax equalization and hypothetical tax
- Employee stock options
- Estate tax returns
- Personal income tax filing for expatriates
- Stamp tax
- Tax guarantor services for Foreign Institutional Investors (FINI) and Foreign Individual Investors (FIDI)
- Tax opinion letters
- International logistics and distribution center setup

Outsourcing

- Bookkeeping/financial accounting
- Payroll and personnel administration
- Cash disbursement
- Work permit applications

Audit and assurance

Grant Thornton provides clients with a high-quality audit of their financial statements. By designing an individually-tailored audit program for each business we serve, we combine the collective skill and experience of our audit professionals to deliver an audit that is both personal and efficient.

Our team in Taiwan brings both reason and instinct to the work we perform. It is this fundamental aspect of our culture that truly differentiates Grant Thornton from our competitors.

Our approach will include:

- regular interaction and communication with your audit committee and your management team
- a quality audit team and responsive national office support
- comprehensive planning
- use of innovative technology
- transparency throughout the process.



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Tax services

Tax regimes and compliance regulations change rapidly and with corporate activities in one jurisdiction having a major impact on tax liabilities in others, it is important to stay on top. Through innovative solutions that manage your liabilities, Grant Thornton tax specialists can give you the advice you need to achieve your commercial objectives.

Grant Thornton Taiwan tax partners and tax professionals provide world class advice to large multinationals, privately held businesses and individuals.

Our tax services include:

- transfer pricing - helping clients to comply with transfer pricing rules, in a cost effective and efficient manner
- direct international tax - advising clients on clear and practical tax planning solutions to help manage tax exposure
- global mobility services - helping clients proactively address the challenges of differing regulations so that international relocations meet very specific and complex tax rules

- indirect taxes - providing services, at every stage of a business cycle, to clients that operate across borders making commercial transactions as well as advising clients looking to seize opportunities in new markets.



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Advisory services

We help to solve problems, manage risk and seize new opportunities by offering a range of services across operational, transactional and forensic advisory.

Grant Thornton Taiwan provides advice, free from conflicts of interest, to bring clear insights, practical solutions and a commitment to quality.

Our approach to offering the best quality service possible is guaranteed by:

- our breadth of services and capabilities
- clear communication
- industry and subject matter expertise
- global reach with local know-how

Our advisory services are arranged according to the commercial needs which are most relevant to your business:

- operational advisory services
- transactional advisory services
- forensic advisory services.



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Outsourcing services

Businesses frequently outsource some of their daily operating tasks in order to focus on their core competencies, while improving performance and lowering costs of their non-core activities. By saving time and money, Grant Thornton's outsourcing services allow clients to concentrate on what's really important to their business.

That's why we offer a variety of services to keep your focus where you want it most: on meeting your strategic objectives. 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.

Our outsourcing services include:

- bookkeeping/financial accounting
- tax compliance within outsourcing
- payroll and personal administration
- cash disbursement
- compilation of financial statements
- Business Process Outsourcing (BPO).



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Corporate secretarial services

With a global network of experts in their respective tax and regulatory environments, Grant Thornton advisors help individuals and corporations establish the type of business entity that will best position them to achieve their goals from the very start of their operations.

Grant Thornton Taiwan's corporate secretarial advisors work directly with our in-house tax experts to help clients select and establish the best type of entity for their particular business.

Our corporate secretarial services include:

- company setup and registration
- capital verification
- updating of statutory records
- applications for special permit/ trademark registration.



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Legal support services

We provide clients with the expert advice and technical support they need to be protected against the legal challenges that tend to arise as businesses grow.

The Grant Thornton Taiwan legal team assists clients to review and draft legal contracts, attend mediation meetings and act as an expert witness in courts of law.

Our legal support services include:

- litigation support
- administrative remedies
- contract review/drafting.



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GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another’s acts or omissions.

Please visit www.grantthornton.tw for further details.