

Düsseldorf, March 2021

I. OVERVIEW

ISBDI Institute analyses the individual needs of each client and compiles the optimal service catalogue from a wide range of available services.

| | |
|---|---|
| <p>1. GENERAL SERVICES</p> <p>General consulting & project management</p> <p>Market research & strategic advice</p> <p>Gateway to German government, economic institutions and business networks</p> | <p>3. OFFICE INFRASTRUCTURE</p> <p>Prestigious and stylish office space & meeting rooms in premium location</p> <p>Multilingual virtual office facilities</p> <p>Modern digital, technical and personal infrastructure</p> |
| <p>2. COMPANY START-UP</p> <p>Full service organization of company registration processes</p> <p>Legal and tax advice</p> <p>Investment & finance support</p> <p>Banking services</p> | <p>4. INTERIM MANAGEMENT</p> <p>Intializing local marketing & sales activities</p> <p>Social Media & Public Relations</p> <p>Searching suitable cooperation and trade partners in local markets</p> |

II. SERVICE CATALOGUE

Well prepared for international expansion: from single services to complete solutions.

| |
|---|
| <p>1 Market Entry Services</p> |
| <p>1.1 Market entry studies and strategic advice</p> |
| <p>1.2 Company registration and advisory on corporate documents</p> |
| <p>1.3 Provision of temporary, virtual or permanent corporate address and office location</p> |
| <p>1.4 Nominee shareholders, board members and executive members</p> |
| <p>1.5 Approaching banks and opening bank accounts</p> |
| <p>1.6 Full scope secretariat services</p> |
| <p>1.7 Application for licenses and permissions</p> |
| <p>1.8 Visa application, temporary and long-term work permits and ex-pat tax clearance services</p> |

ISBDI Institute GmbH • Königsallee 27 • 40212 Düsseldorf • GERMANY • Registered office of the company: Düsseldorf • District Court Düsseldorf HR B 88119 • www.isbdi.com • info@isbdi.com • Managing Partners: Sibylle Hanss, Oliver Naderi • Commerzbank Düsseldorf • IBAN: DE 47 3004 0000 0104 1185 00 • BIC: COBADEFFXXX



ISBDI HELPDESK IRAN SERVICES

| |
|---|
| 2 Financial Services |
| 2.1 Detail and limited scope financial, tax and legal due diligence and assurance services |
| 2.2 Full scope Consultancy about joint cooperation and partnership between Iranian and Foreign companies |
| 2.3 Design, implementation and consultancy around economic feasibility studies and preparation of commercial and economic feasibility studies in various industries |
| 2.4 Consultancy around IPO process and other financing options through capital markets |
| 2.5 Consultancy around business restructuring and financial, legal re-engineering of companies and groups |
| 2.6 Advisory and full scope services around application for key licenses from local authorities including but not limited to FIPPA license from OITAIE |
| 2.7 Full scope consultancy and participation in commercial and business negotiations for financing or commercial purposes |
| 2.8 Full scope advisory around licensing procedures in various industries in Iran & Europe |
| 2.9 Full scope financial consultancy in preparation of sale & purchase contracts, production and representative agreements in different sectors and areas |
| 2.10 Share and business valuation services |
| 2.11 Financial arbitration services |
| 2.12 Consultancy around M&A activities prior and post transaction |
| 3.1 Legal Services |
| 3.1 Legal advisory on joint ventures, formation and liquidation |
| 3.2 Legal advisory on merger and acquisition, corporate structuring, restructuring, |
| 3.3 Legal advisory on foreign investment license and other licensing, regulatory and compliance matters |
| 3.4 Legal due diligence |
| 3.5 Financing arrangements |
| 3.6 Preparation of negotiating concession agreements |
| 3.7 Preparing and negotiating ancillary agreements such as FIDIC and local EPC contracts |
| 3.8 General lending transactions and related security matters, including Sharia-compliant financings |
| 3.9 Sukuk structuring and documentation |
| 3.10 Domestic and offshore fund formation and management |
| 3.11 Advising on dispute settlement mechanisms, court procedure, arbitration |
| 3.12 Representation before Iranian courts and arbitral panels |
| 4.1 Professional Accounting, Audit and Assurance Services |
| 4.1 Various professional assurance services |
| 4.2 Design and implementation of internal control services in various financial and operational activities of companies |
| 4.3 Design and implementation of an in-house internal audit departments for companies |
| 4.4 Internal audit services for financial and operational departments of companies |
| 4.5 Full scope consultancy around corporate excellence and implementation of control systems based on key internationally accepted practices including COSO framework |
| 4.6 Full scope accounting services |
| 4.7 Full scope forensic accounting services |
| 4.8 Design and implementation of proper accounting It systems based on company's requirements |
| 4.9 Design and implementation of coding systems in accordance with Company's activities |



| |
|---|
| 4.10 Preparation of financial and management reports including but not limited to capital increase justification reports and management performance reports |
| 4.11 Closure of accounts and finalization of year end trial balances |
| 4.12 Advisory around collection and analysis of underlying data and recording of accounting entries |
| 4.13 Preparation of financial statements in accordance with local and international financial reporting standards |
| 4.14 Preparation of cost of sales calculations |
| 4.15 Preparation of consolidated financial statements in accordance with applicable accounting and reporting standards |
| 4.16 Preparation of special purpose management and financial reports on a monthly or seasonal basis |
| 4.17 Audit and legal inspector services |
| 5 Tax Services |
| 5.1 Various tax accounting and tax assurance services |
| 5.2 Tax feasibility and tax structure study in joint activities and other expansion strategies |
| 5.3 Preparation of corporate and personal tax returns, value added tax returns and payroll tax returns |
| 5.4 Preparation and filing of seasonal tax returns |
| 5.5 Preparation and filing of withholding and rental tax returns |
| 5.6 Preparation of legal books of accounts and preparation of tax files in accordance with applicable tax procedures |
| 5.7 Consultancy around compliance with tax rules and regulations |
| 5.8 Preparation and filing of tax objection letters, consultancy around tax dispute case and attending tax hearing sessions in various levels |
| 5.9 Advisory around tax restructuring of companies and groups |
| 6 Insurance and Labor law services |
| 6.1 Application for workshop code and registration of employees with the SSO |
| 6.2 Preparation and filing of payroll lists |
| 6.3 Application for project specific SSO code and obtaining respective clearances |
| 6.4 Preparation of employment agreements and registration of employees with respective offices |
| 6.5 Follow up on change of address of offices or project places for SSO purposes |
| 6.6 Attending to labor law courts and preparation of respective defence letters |
| 6.7 Preparation of employment agreements and calculation of respective benefits and deductions |
| 6.8 Follow up on employment related matters and issues |
| 6.9 Consultancy around preparation of job description and employee performance frameworks |
| 6.10 Consultancy around termination of employment agreements and preparation of respective employment termination calculations |
| 7 Interim Management Services HR, Sales & Marketing |
| 7.1 International direct search, job interviews and selection of candidates for defined job roles |
| 7.2 Employment interviews, job descriptions and international contract design |
| 7.3 Onboarding of new employees including 4 weeks onboarding program |
| 7.4 Interim Management – Head of Human Resources (HR) |
| 7.5 Consultancy around international sales strategies and sales action plans |
| 7.6 Implementing sales & trade channels (offline, online, E-commerce) |
| 7.7 Interim key account management B2B and acting as sales representatives B2B/B2C |

| |
|--|
| 7.8 Searching suitable cooperation and trade partners in local markets |
| 7.9 Installing sales and customer service back office processes |
| 7.10. Acting as Interim Head of Sales |
| 7.11 Consultancy around international marketing strategies, marketing channels and action plans |
| 7.12 Creating company websites according to local requirements and cultural practices |
| 7.13 Implementing suitable local marketing channels to reach target groups |
| 7.14 Opening and managing local social media accounts |
| 7.15 Selecting and steering local marketing & PR agencies in different fields of marketing support |
| 7.16. Designing local marketing, social media and PR campaigns |
| 7.16 Acting as Interim Head of Marketing & PR |

III. SERVICE PROPOSAL & AGREEMENT

- Step 1:** Briefing talk about client's expansion plans and requirements
First consultation as ISBDI free of charge service
- Step 2:** ISBDI Service proposal to the client with selected service modules and estimated costs
- Step 3:** Service Agreement with the client
- Step 4:** **Starting work at the agreed time**