



AK GROUP

Law Firm "AK", "AK PARTNERS" LLP, "AK NETWORKS" LLP



Intro.

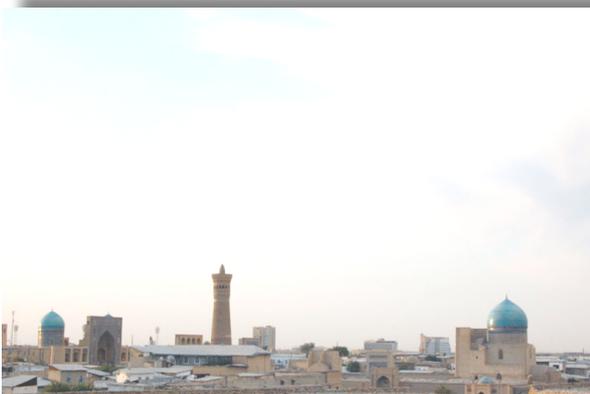
Destroyed cold-war and faded the meaning of economic-regional barrier in the world, our interest is being turned toward Central Asia, even more than past. Central Asia 5 countries (Kazakhstan, Uzbekistan, Turkmenistan, Kyrgyzstan, Tajikistan) are regionally located near Korea and economically have mutual cooperation with Korea as a country which has abundant natural resources.

Especially, Kazakhstan-the main country of Central Asia which has huge areas and abundant resources-has important partnership with Korea politically, economically as well. There are many Korean company promoted in Kazakhstan. Many Korean are struggling for contributing Korean economic development and also make community with Kazakh citizens. AK group wants to be a compass for many Korean and companies who want to get ready for working in Kazakhstan. We hope all of you have right way to be safe and comfortable in this Kazakhstan. Your step to your aim is going to be light in Kazakhstan with AK Group.



History

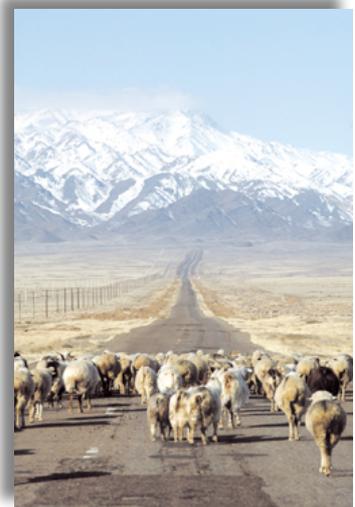
- **2000. 1.** Law firm SPERO-21 LLP established (Moscow, Russia)
- **2005. 8.** Construction specialized consulting AK STORY LLP established (Astana, Kazakhstan)
- **2007. 3.** AK STORY LLP Almaty Branch established (Almaty, Kazakhstan)
- **2008. 4.** Accounting, Taxation specialized consulting A&K PARTNERS established (Korea, Kazakhstan)
- **2008. 5.** Law firm TROIKA YANG, KIM & LEE LLP established (Almaty, Kazakhstan)
- **2008. 8.** Partnership with Korea Branch of KOSMO Fund (US Delaware)
- **2010. 5.** Chosen for the Korean offshore Judicial Research and Training Institute
- **2010. 11.** Rename Law firm TROIKA YANG, KIM & LEE LLP to Law firm AK LLP
- **2012.** Investment and Financing company AK NETWORKS LLP established (Almaty)



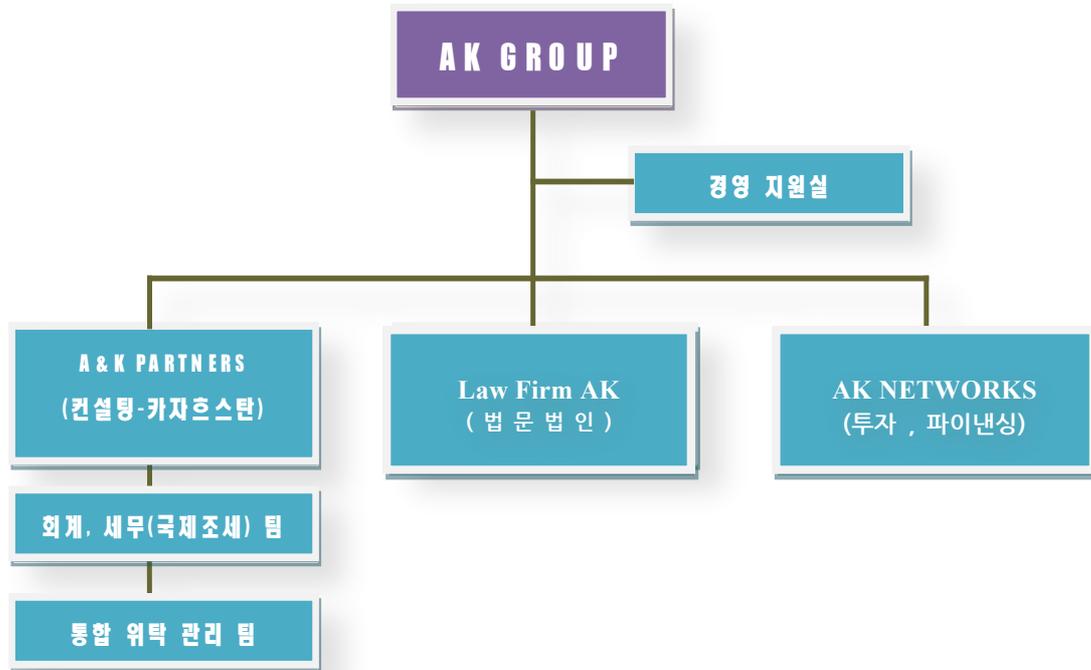
Career

- KB DATA SYSTEMS (subsidiary company of KB financial group) - legal/accounting, taxation consulting
- KCC Engineering & Construction Co., Ltd CAREC highway construction 1st, 2nd, 4th sector - legal, accounting, taxation consulting
- LS Corp.- law/accounting, taxation consulting
- STX/GS Kazakhstan Almaty representative office – legal, accounting, taxation consulting
- KABUL International group - legal consulting
- Kookmin Bank Kazakhstan Almaty representative office - legal consulting
- Establishing local subsidiary of International civil engineering and construction consulting
- Daewoo Shipbuilding & Marine Engineering Co., Ltd - Kazakhstan legal, accounting/taxation consulting for obtaining order of drill ship
- Dongil Highville - legal consulting
 - 26 agencies of Dongil Highville - commissioned management (legal, accounting, taxation, international tax, official duties, authorization, customs and general affairs)
- Pumyang Construction Co., Ltd. – legal consulting
- Sambu Construction Co., Ltd local subsidiary and branches – legal, accounting, taxation consulting
- Samsung SDS Co., Ltd. – legal/accounting, taxation consulting
- Samsung Engineering Co., Ltd. - labour relation lawsuit
- Samsung Engineering Co., Ltd. – legal/accounting, taxation consulting
- Sejong Hospital, Kazakhstan branch – legal consulting
- Ssangyong Information & Communications Corp. The Asian Winter Games broadcasting/communication business – legal consulting
- Hanhwa Corporation – legal consulting
- JINSUNG Construction co., Ltd – state enterprise ‘ZHETYSU’ joint enterprise – legal consulting
- The Korean embassy to Kazakhstan – legal consulting
- Korea lottery service (online LOTTO) – legal, accounting and taxation consulting
- KOTRA Kazakhstan Almaty trading post – legal consulting
- POSCO Engineering & Construction Co., Ltd. CAREC highway construction – establishing Southern Kazakhstan main branch and consulting
- Poong Lim Industrial Co., Ltd. – establishing local branch and consulting
- Korea Electric Power Corporation (Almaty branch) – accounting/taxation consulting
- Hyundai Engineering & Construction Co., Ltd. - establishing Almaty branch and consulting

And many leading domestic/international enterprises
– law, accounting, taxation consulting



Structure



Legal profession

The biggest problem of Korean companies which make inroad into Kazakhstan is law. It is relatively complicated with Korea's and often reformed. AK group provides the best legal services based on knowledge and experience which was accumulated for many years in Russia and Kazakhstan. Also, we want to be a step for Korean companies to attach local law more easily.

Main legal services are.

- 1) Preparing and altering the articles of association (including the rest of establishment document) for company formation
- 2) Legal consulting about corporate governance (composition/management of general meeting and executive organ)
- 3) Consulting about interpreting law occurred in process of company activity, writing and retouching various kinds of contracts.
- 4) Presenting analysis and solution for all sorts of troubles occurred in the process of business
- 5) Consulting governmental authorization and licenses
- 6) Consulting about taxes and administrative procedures

Except for the things above, we provide inclusive legal service

Accounting and taxation business profession

The condition of account and taxation in Kazakhstan is changed so fast. AK group actively manages fast changed circumstance based on know-how built with experts for accounting and taxation, and carries out future oriented consulting suited for features of each company.

Here are the main parts of AK

- 1) Accounting advisory - consulting account and providing information
- 2) Tax Advisory – establishing measures to reduce tax payment (various kinds of notifying tax, tax about salary, etc)
- 3) International contracts and advisory tax – various tax advisories according to international deal
- 4) Providing information for accounting and tax – sending newsletter including information about accounting and tax regulation
- 5) Books – maintaining books, register/pay additional tax and corporate tax, handling salary, KASSA, monthly/year-end accounting and consulting, doing business of all books.



Investment consulting

1) M&A consulting

Foreign investment for Kazakhstan business has become active. According to rapid economic growth, relaxed foreign investment and a tax reform of Kazakhstan, M&A market will be expanded more and more. AK group provides advisory services about establishing M&A strategy, analyzing enterprise value and negotiation, using accumulation of experience, local enterprise's customer network and own lawyers, accountants, experts.

2) A real estate investment consulting

Due to wave of USA subprime issues, rise of property prices which was going on before has been put on hold. Therefore, real-estate holdings possessed by financial institutes like a bank are traded in attractive prices. AK group provides consulting services for assessment of invest assets and establishment invest strategy based on shopping for an investment, rent appreciation and asset value utilizing bank NPL information.

3) FDI consulting

After 2006, foreign direct investments annually exceed 10 billion dollars and accumulating investment from 1993 goes over 90 billion dollars. This scale corresponds to one-third of total CIS foreign direct investment and forms more than 80% of attracted amount by Central Asian countries. AK group gives one-stop consulting from drumming up supporters, financing to incorporating foreign investment..

