Luther.

# Luther in Asia



### **Our firm**

## One-Stop Solution for Legal Advice and Corporate Services

Legal advice in Asia is more than just an explanation of local laws. At Luther, we go further: we take the time to understand your business, develop tailored structures, and support you in their implementation—so you can focus on thriving in the world's most dynamic economic region.

We offer the full spectrum of legal, corporate, accounting, payroll, immigration and tax services for clients operating in or from Asia. Our teams are led by partners with many years of experience in both Asia and Europe. This dual perspective enables us to provide immediate, accurate guidance on crossborder investments—whether you are entering Asia from Europe, or expanding from Asia into Europe.

From our principal office in Singapore as well as our regional offices in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai and Yangon, we provide cost-effective, practical advice to a wide range of businesses seeking reliable legal and professional support.

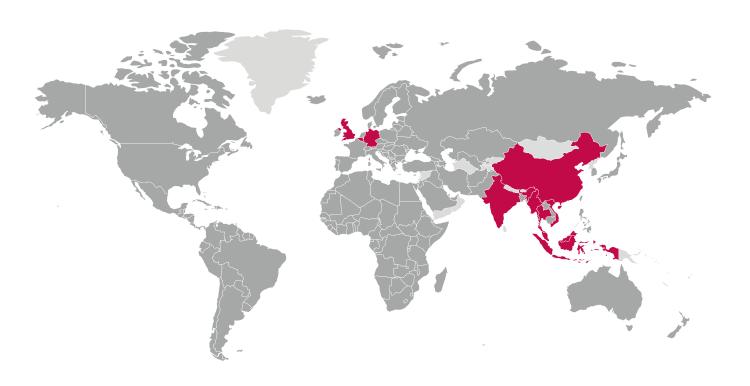
Our capabilities are further enhanced by the long-standing partnerships we have built across Asia, most notably with Singapore-based I.N.C Law LLC. Together with our regional offices and our "best friends" network in other countries, we have successfully handled numerous high-profile cross border matters to the full satisfaction of our clients.

Luther is also a founding member of unyer, a global organisation of leading international law firms and professional services firms. Its members bring decades of experience in cross-border projects and continuously exchange insights on emerging trends and legal developments.

Our approach is truly interdisciplinary. Legal and tax issues often intertwine with long-term commercial and financial considerations. We leverage the close collaboration between our lawyers and tax advisors, as well as our strong relationships with business consultants, accountants, and bankers, to deliver holistic, forward-looking solutions.

### **Our locations**

We have a global outlook, with international offices in key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer (www.unyer. com), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

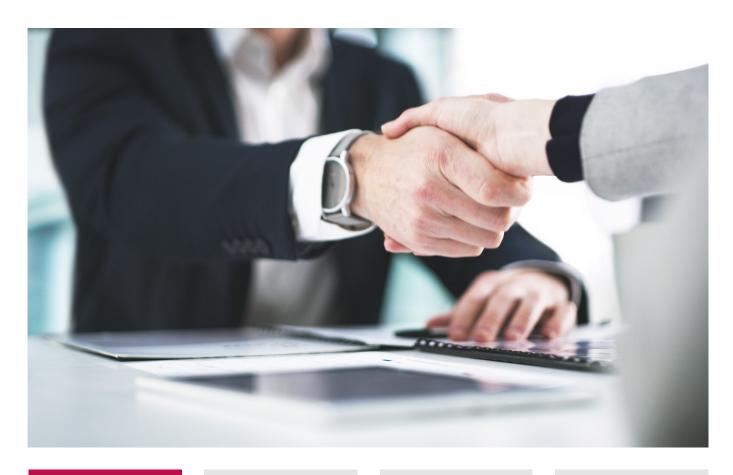


Luther locations

Best friends

angkok	Jakarta
Berlin	Kuala Lumpur
Brussels	Leipzig
Cologne	London
Delhi-Gurugram	Luxembourg
Dusseldorf	Munich
Essen	Shanghai
Frankfurt a.M.	Singapore
Hamburg	Stuttgart
Hanover	Yangon

## Our corporate services include



Corp	oorate
Serv	vices:

Accounting & Financial Reporting

Bookkeeping

Corporate Secretarial Services

Dissolution /
Deregistration

Establishment of a Company

General Services to Ensure Statutory Compliance Human Resources & Payroll Administration

Individual and Corporate Tax Compliance **Management Reports** 

Provision of Personnel to Assume Statutory Positions

**Statutory Accounting** 

## **Our practice areas**

Antitrust Law	Capital Markets & Banking	Commercial & Distribution Law, Product Liability/ Product Compliance	Complex Disputes
Compliance & Internal Investigations	Corporate/M&A	Data Protection Law	Employment Law
Energy Law	Environment & Planning Law Regulatory	ESG – Environmental Social Governance	Financial Services Investment Funds & Alternative Investments
Insurance Law	International Trade Law	IP & Copyright Law	IT Law
Media & Entertainment	Notarial Services	Public Procurement Law	Public Subsidies/ State Aid Law
Private Wealth & Succession	Real Estate	Restructuring & Insolvency	Start-ups & Venture Capital
State, Administration, Public Undertakings	Tax Law	Telecommunications Law	White-Collar Crime & Tax Offences

### **Our industries**

We focus on advising transactions with respect to targets in five industries.



Conventional or renewable energies: We work efficiently and sustainably.



With our expertise, we have our finger on the pulse of time.



We connect today with tomorrow.



We understand what gets you moving and can set you on the right course.



We lay the foundation for you to build on.

### India

Luther Corporate Services Pvt Ltd located in Delhi-Gurugram, together with India focused legal desks in our offices in Singapore and Germany, provides comprehensive advice on a wide range of Indian matters, drawing on the support of local partners for specialised areas of law where necessary. To tailor such advice to the specific needs of our international clients, our office in India is headed by German/French/European and Indian professionals.

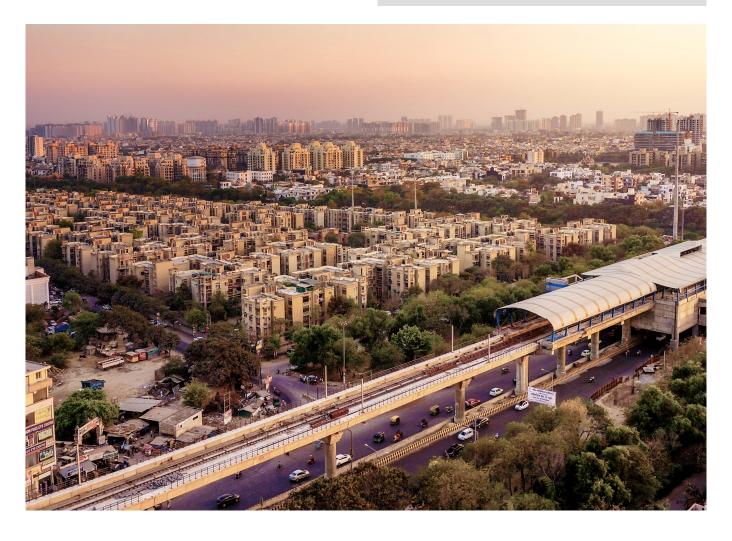
Indian-qualified Company Secretaries, Lawyers and Chartered Accountants ensure the seamless implementation of company secretarial, accounting and tax compliances and provide legal advisories in relation thereto. Our team enables our clients to focus on the business by outsourcing afore-said services to us to ensure the smooth operations.

#### In particular, we are able to offer:

- Corporate and Tax advisory
- Incorporation and liquidation services
- Immigration and work permit matters
- Corporate secretarial services
- Bookkeeping, Accounting, Cash, fund and payment administration
- Tax Compliance (Direct & Indirect Tax)
- HR Administration and Payroll Services
- Budgeting, Forecasting & Cash flow Analysis
- Management (MIS) reporting
- Financing & business support services

#### Luther Corporate Services Pvt. Ltd.

8th Floor, Unit No. 812, Emaar Capital Tower–1 MG Road, Sikanderpur, sector-26, Gurugram Haryana – 122002, India india@luther-services.com



### Indonesia

Luther has a long-standing cooperation with Maqdir Ismail & Partners in Jakarta, Indonesia. Our foreign lawyers in Jakarta speak Bahasa Indonesia and are able to fully support our clients in all Indonesian legal matters - for example, in the areas of compliance, corporate and M&A, employment and commercial. The Maqdir Ismail & Partners team, which is exclusively responsible for serving Luther's clients, consists of both foreign and Indonesian lawyers specialising in the corporate, regulatory and commercial matters most relevant to foreign investors. The head of the Indonesian team advised international clients at a Magic Circle law firm for eight years and then worked as in-house counsel at one of Indonesia's leading conglomerates before joining Luther.

Maqdir Ismail & Partners is one of the most renowned law firms in Indonesia. The firm has a long history of advising on corporate, compliance and M&A matters and representing Indonesian and international corporate clients in their business activities in Indonesia. As both M&A transactions and JV structures require a variety of regulatory approvals, its expertise in handling related compliance issues has proven to be very valuable in the past.

## Maqdir Ismail & Partners (in collaboration with Luther LLP)

JI. Latuharhary No. 6A
Menteng, Jakarta Pusat 10310, Indonesia
philipp.kersting@luther-services.com



### Malaysia



Malaysia sits at the heart of the ASEAN region, within a web of business interconnectivity. Offering political stability, competitive taxation, modern infrastructure and free-trade zones, Malaysia is an attractive choice as an Asian base of operations for both multinational corporations and small and medium enterprises.

We have a diverse team of local and foreign counsels in Malaysia, enabling us to combine international insight with deep knowledge of Malaysia's legal landscape. On questions of Malaysian law, we work in collaboration with Karen Kaur & Anne Wong Partnership. We have also cultivated a network of leading specialist law firms in Malaysia, in cooperation with whom we are able to offer Luther's trademark tailored and

practical solutions for a diverse range of industries and business needs.

In addition to legal and tax advisory services, we also offer corporate secretarial, nominee director, accounting, immigration, payroll, and treasury services.

### Luther Corporate Services Sdn. Bhd.

Unit No. L25-1, Level 25, TSLAW Tower, No. 39 Jalan Kamuning, 55100 Kuala Lumpur, Malaysia malaysia@luther-services.com

### **Myanmar**



Active since 2013, Luther is one of the largest law firms and corporate services providers in Myanmar, advising more than 600 clients including multinational corporations and SMEs, international investors, Myanmar conglomerates, as well as embassies, international development agencies and non-profit organizations.

With more than 50 European and Myanmar lawyers, corporate secretaries, accountants, HR specialists and tax advisors in our office in Yangon, Luther Law Firm Limited and Luther Corporate Services Limited provide a comprehensive range of services to assist and advise clients in all stages of the business lifecycle, namely, from the establishment, investment or acquisition of a Myanmar business, through on-going legal and tax advice, bookkeeping, accounting and payroll, up to the liquidation of enterprises.

Our local and international colleagues have extensive knowledge of the legal, tax and regulatory requirements in Myanmar, as well as practical experience in liaising with the relevant authorities. We devise and help our clients to implement legal, tax and corporate compliance structures to ensure the legality of their day-to-day business operations and let them focus on being successful in Asia's last frontier market.

## Luther Law Firm Limited | Luther Corporate Services Limited

Uniteam Marine Office Building, Level 8, Unit #1 84 Pan Hlaing Street, Sanchaung Township 11111 Yangon, Myanmar myanmar@luther-lawfirm.com

### **Singapore**



In Singapore, we operate through Luther LLP, a foreign-registered law firm, and Luther Corporate Services Pte. Ltd.. Together with our long-standing local legal partners, we provide comprehensive legal coverage in Singapore, across ASEAN, and beyond.

We advise foreign investors on all aspects of market entry, from assessing location and investment criteria to structuring projects, acquisitions, and joint ventures. Our work also extends to sensitive areas such as technology transfer and know-how protection, where we develop and implement tailored solutions. We negotiate alongside our clients with prospective partners and local authorities and ensure their rights are protected and enforced.

For many of our clients, we also serve as an outsourced inhouse counsel, to handle day-to-day legal matters with the same responsiveness and dedication as an internal team.

Luther is the largest continental European law firm in Singapore. Our lawyers from Germany, France, Switzerland and Austria cover the full range of corporate and commercial matters as well as investment structuring throughout Asia.

In addition, our multidisciplinary team in Singapore brings together approximately 90 professionals, including

accountants, tax practitioners, consultants, HR specialists, corporate secretarial experts, and general administrative staff under the umbrella of Luther Corporate Services. This integrated approach ensures our clients benefit from seamless support across all aspects of their operations.

For Singapore-specific legal advice, our international lawyer team is supported by I.N.C. Law LLC, a respected local law firm with whom we have enjoyed a close and trusted collaboration for many years.

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#### Luther Corporate Services Pte Ltd

25 International Business Park, #02-78/79 German Centre, Singapore 609916, Singapore singapore@luther-services.com

### **Thailand**



Thailand stands as one of Southeast Asia's more mature and dynamic emerging markets. Anchored by robust infrastructure, a diversified industrial base, and a rising consumer class, the country offers attractive opportunities for businesses seeking regional expansion.

Thailand maintains important structural advantages, such as strategic location and connectivity as a hub bridging Indochina, ASEAN, and maritime routes, a diversified industrial and services base, including strong clusters in automotive, electronics, food & agriculture, tourism, logistics, and increasingly digital infrastructure, a Government push for innovation and digital economy (initiatives under "Thailand 4.0," smart city programs, and incentives for Al and data infrastructure), and a resilient trade orientation (export and import infrastructure, trade agreements, and openness to foreign investment).

In this context, our Thailand team is built to deliver full-spectrum support:

- Legal advice
- Tax advice
- Incorporation & registration services
- Immigration and work permit matters
- Company secretarial services
- Accounting & tax filing services
- HR administration and payroll services

### Luther Law Firm (Thailand) Co., Ltd.

AlA Sathorn Tower, Rooms No. 2007-2008, 20th Floor, 11/1 South Sathorn Road Yannawa, Sathorn, 10120 Bangkok, Thailand Thailand@luther-services.com

### Vietnam

Since the launch of the "Doi Moi" reforms in 1986, Vietnam has transformed into one of Asia's most dynamic emerging economies. Nearly four decades later, the country continues to outperform regional peers, recording solid GDP growth, rising productivity, and a steadily expanding middle class that is projected to reach nearly 40 million people by 2030.

Vietnam in 2025 represents a compelling investment destination: it offers a young, ambitious, and increasingly skilled workforce; an open and reform-driven business environment; and competitive costs that continue to attract multinational investors seeking diversification and resilience in their global value chains.

The government's commitment to digital transformation, renewable energy, infrastructure development, and high-value manufacturing underscores its ambition to transition from a cost-driven to an innovation-driven economy. Strategic industries such as semiconductors, electronics, green energy, logistics, financial services, healthcare, agriculture, and tourism are opening new opportunities for foreign investors under favorable FDI policies and a growing network of free trade agreements.

Vietnam has proven itself as a resilient and agile economy: after maintaining stability during global disruptions, it has

returned to strong annual growth above 6%, positioning itself among the top performers in ASEAN. Its central location within Southeast Asia - bordering China and connected to major global shipping routes - further enhances its role as a strategic hub for trade and investment.

Our team in Vietnam consists of international legal professionals and fully qualified Vietnamese lawyers, corporate secretaries, accountants, and tax advisors. Paired with our international network across Asia and worldwide, we are well positioned to support clients in navigating this promising market, safeguarding their investments, and leveraging Vietnam's strong growth trajectory to their advantage.

Vietnam in 2025 is no longer just an emerging market - it is a rising strategic economy where forward-looking investors can establish lasting partnerships, access a rapidly growing consumer base, and position themselves at the center of Asia's future growth

#### Luther Vietnam Law LL.C.

Unit 25.02, Deutsches Haus, 33 Le Duan Blvd., Sai Gon Ward, Ho Chi Minh City. vietnam@luther-lawfirm.com



### **Our awards**



#### The Lawyer European Awards

Luther has been named "Law Firm of the Year: Germany 2024" by The Lawyer, one of the most well-known legal magazines worldwide.



#### JUVE

In the JUVE Guide of Commercial Law Firms 2024/2025, 58 lawyers from Luther were recommended, and eleven of these were also listed as "leading advisors" and three as "up and coming". The legal publisher JUVE ranked Luther in 33 areas of law. In 2024, Luther won the JUVE Award "Law Firm of the Year - Regulatory Law". Luther was also nominated as 'Law Firm of the Year for M&A'. In 2019, Luther received the highest award from JUVE as 'Law Firm of the Year 2019'.



#### **Chambers**

In 2025, Luther was recognised by Chambers Europe for 17 practice areas in Germany as well as in two practice areas in Luxembourg. In addition, 20 partners were included in the Individual Ranking. Moreover, in 2025, Luther was recognised by Chambers Global in five practice areas in Germany and in one each in Luxembourg and Myanmar, while nine partners were also included in the Individual Ranking.



#### The Legal 500

The Legal 500 Germany 2025 recommends Luther in 38 areas of law, with "Top Tier" rankings in two of these areas. 73 lawyers are being recommended, 19 of whom have been specially recognised as "Leading Individual" or "Next Generation Partner". "The Legal 500 EMEA 2024" recommends Luther for seven areas of law in Luxembourg, and nine lawyers are also recommended, two of whom have been specially recognised as "Leading Individual". "The Legal 500 Asia Pacific 2024" recommends Luther and two of its lawyers for one area of law in Myanmar.



#### The Legal 500 Green Guide EMEA 2025

Two Luther lawyers have been included in the recommendations for Germany in the Green Ambassadors Europe Guide 2025. This guide, published by Legal 500, recognises lawyers who are particularly committed to sustainability and the green transition - both in their client work and beyond.



#### Kanzleimonitor

Kanzleimonitor 2024/2025 recommends Luther in 21 areas of law and has also included four Luther lawyers among the recommended lawyers mentioned by name.



#### **Best Lawyers in Germany 2026**

For the year 2026, 127 lawyers have been recommended by Luther as "Best Lawyers in Germany 2026", an award presented by the US publisher "Best Lawyers" in cooperation with the German Handelsblatt, including two partners as "Lawyer of the Year" for his area of law, and 43 colleagues who have received the recommendation "Best Lawyers - Ones to Watch".



#### Lexology Index

Lexology Index (formerly: WWL - Who's Who Legal) recommends a total of 27 lawyers in its June 2025 publications, nine of whom received the highest accolade of Thought Leader and two of whom were recognised as Future Leaders.

### Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

Luther has been named "Law Firm of the Year: Germany 2024" by The Lawyer, one of the most well-known legal magazines worldwide.

Lawyers and tax advisors

Locations 21





### **About unyer**

unyer is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 14 countries in Europe and Asia.

www.unyer.com



### Luther Rechtsanwaltsgesellschaft mbH

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For reasons of better legibility, the simultaneous use of gender-specific language forms is dispensed with. Corresponding terms apply in principle to all genders in the sense of equal treatment. The abbreviated form of language has editorial reasons and does not imply any valuation.

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# Luther.

Bangkok, Berlin, Brussels, Cologne, Delhi-Gurugram, Dusseldorf, Essen, Frankfurt a.M., Hamburg, Hanover, Ho Chi Minh City, Jakarta, Kuala Lumpur, Leipzig, London, Luxembourg, Munich, Shanghai, Singapore, Stuttgart, Yangon

You can find further information at: www.luther-lawfirm.com www.luther-services.com



