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**CERTIFICATE OF INVESTMENT REGISTRATION**  
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Project Number: 3273407185

First certification: 27<sup>th</sup> August, 2015

- Pursuant to the Investment Law No. 67/2014/QH13 dated on 26th November, 2014;
- Pursuant to the Law on Enterprise Income Tax dated on 3<sup>rd</sup> June, 2008 and amending and supplementing law for some articles of the Law on Enterprise Income dated on 19<sup>th</sup> June, 2013;
- Pursuant to Decree No. 218/2013 / ND-CP of Government guiding the implementation of the Law on Enterprise Income Tax dated on 26<sup>th</sup> December, 2013;
- Pursuant to Document No. 4326/BKHDT-DTNN dated on 30/06/2015 and Document No.15122/ BKHDT-PC dated on 24/07/2015 of Ministry of Planning and Investment in guiding the procedures for receiving and form on implementing investment activities under Investment Law 2014;
- Pursuant to Decision No. 204/ TTg dated on 6<sup>th</sup> April, 1995 of the Prime Minister on the establishing the Management Board of Dong Nai Industrial Zone;
- Considering the issuance proposal of registration certificates of investment project implementation of FROMM GERMAN OIL & LUBRICANT TECHNOLOGY FACTORY, the attached documents was registered by investors on 31<sup>st</sup> July, 2015 and additional documents on 25<sup>th</sup> August, 2015,

**MANAGEMENT BOARD OF DONG NAI INDUSTRIAL ZONE**

To certify the investors:

1. Mr. KONSTANTIN FROMM; born on 23<sup>rd</sup> March, 1969; Nationality: German; passport number: C31VY07Z3, granted on 14<sup>th</sup> May, 2013 in Germany; Resident in: Danziger Strasse 15, 76887 Bad Bergabem, Germany; current address: 17 Tran Doan Khanh, Da Kao Ward, District 1, Ho Chi Minh City, Vietnam.
2. FROMM GERMAN OIL & LUBRICANT TECHNOLOGY e. K.; Establishment Certificate no. HRA 30945, issued on 6<sup>th</sup> October, 2014 in Germany.

The legal representative is: Mr. KONSTANTIN FROMM, born on 23<sup>rd</sup> March, 1969; Nationality: German; passport number: C31VY07Z3, granted on 14<sup>th</sup> May, 2013 in Germany; Resident in: Danziger Strasse 15, 76887 Bad Bergabem, Germany; current

address: 17 Tran Doan Khanh, Da Kao Ward, District 1, Ho Chi Minh City, Vietnam. Title: Business Owner.

3. FROMM GERMAN OIL & LUBRICANT TECHNOLOGY Limited; Establishment Certificate no. 2180771, granted on 15<sup>th</sup> December, 2014 in Hong Kong.

Address of Head Office: 20/ F, Tower Cenual 28, Queen's RD, Central, Hong Kong.

The legal representative is: Mr. KONSTANTIN FROMM, born on 23<sup>rd</sup> March, 1969; Nationality: German; passport number: C31VY07Z3, granted on 14<sup>th</sup> May, 2013 in Germany; Resident in: Danziger Strasse 15, 76887 Bad Bergabem, Germany; current address: 17 Tran Doan Khanh, Da Kao Ward, District 1, Ho Chi Minh City, Vietnam. Title: Director.

4. Mr. Trinh Duy Minh; born on 20<sup>th</sup> October, 1954; Nationality: Vietnamese; Identity card No. 022075769 issued by Ho Chi Minh city Department of Public Security on 3<sup>rd</sup> July, 2013; Resident in: 602/18 Dien Bien Phu Street, Ward 22, Binh Thanh District, Ho Chi Minh City, Vietnam; Current address: 602/18 Dien Bien Phu, Ward 22, Binh Thanh District, Ho Chi Minh City, Vietnam.

5. Thanh Nam Erection And Mining Building Materials Company Limited, Business registration certificate (15<sup>th</sup> amendment) No. 0301400650 granted on 10<sup>th</sup> June, 2014 in Vietnam.

Address of Head Office: 602/18 Dien Bien Phu, Ward 22, Binh Thanh District, Ho Chi Minh City, Vietnam.

The legal representative is: Mr. Trinh Duy Minh; born on 20<sup>th</sup> October, 1954; Nationality: Vietnamese; Identity card No. 022075769 issued by Ho Chi Minh city Department of Public Security on 3<sup>rd</sup> July, 2013; Resident in: 602/18 Dien Bien Phu Street, Ward 22, Binh Thanh District, Ho Chi Minh City, Vietnam; Current address: 602/18 Dien Bien Phu, Ward 22, Binh Thanh District, Ho Chi Minh City, Vietnam. Title: Director.

To registry implementation of investment projects with the following content:

**Article 1: The contents of investment projects:**

1. Name of the investment project: **FROMM GERMAN OIL & LUBRICANT TECHNOLOGY FACTORY.**
2. Objective and scale of the project:
  - Manufacturing lubricants and petrochemical products (except gasoline) to the scale of 100,000 tons/ year.
  - To provide chemical testing services, engineering services related to Lubricants products and petrochemical products (except gasoline).
3. Location of the project: Ong Keo Industrial Zone, Nhon Trach District, Dong Nai Province.

The using area of land: 27,000 m<sup>2</sup>

4. The total registered investment capital: 295,000,000,000 VND (two hundred and ninety five billion Vietnam dong), equivalent to 14,182,692 USD (fourteen million, one hundred eighty-two thousand, six hundred and ninety-two) US dollars.

In which, the capital for the project implementation is 215,280,000,000 VND (two hundred and fifteen billion, two hundred and eighty million) Vietnam dong, equivalent to 10,350,000 USD (ten million, three hundred and fifty thousand) US dollars; accounting for 72.98% of total investment capital.

5. Duration of the project implementation: 38 (thirty eight) years from the issuance date of certificate of investment registration.
6. The progress of project implementation:
  - Progress of basic construction: from August 2015 to March 2016.
  - It is expected into production and business operation from April 2016.

**Article 2. The investment incentives and support:**

1. Incentives for corporate income tax:

- Income tax rate is 22% (twenty-two percent) of taxable income.
- The enterprise is exempt from corporate income tax for 02 (two) years since there is taxable income and 50% (fifty percent) of payable tax amount in 04 (four) years thereafter.

2. Export and Import Tax and other taxes:

Import and export duties and other taxes shall be complied with prevailing provisions at the payment time of annual tax.

**Article 3: The conditions for the operation of the project:**

The investors are responsible for implementing investment project according to the objectives, content; schedule that commitment and correctly adherence to the order and procedures prescribed in the certificate of investment registration and legal provisions on construction planning, land, environmental, labor and other related specialized regulations during implementing investment project.

**Article 4:** This certificate of investment registration is made into 02 (two) copies; 01 (one) copy granted to FROMM GERMAN OIL & LUBRICANT TECHNOLOGY FACTORY and 01 (one) copy kept at Management Board of Dong Nai Industrial Zone./.

THE HEAD

(Signed and sealed)

Cao Tien Sy