

POLAND TURNKEY SOLUTION INVOICE

Client to provide

Company Reg. No.: 200311971N

Address to be advised

Date: Tuesday, October 20, 2015

Invoice No: 2013 – 008 – 020x

Professional services rendered for Poland	Notes	Year 1 €	Year 2 €
Poland readymade company acquisitions fees (without travel)	1.	4,850	0
Company legal registered office fees	2.	1,100	1,100
Already approved corporate bank account (without travel)	3.	3,950	0
Poland Government registration fees already paid	4.	310	0
Corporate structure changes including new bank signatory	5.	2,450	0
Estimate of annual tax and accounting fee	6.	0	2,300
Total Healy Consultants fees payable this week	7.	12,660	0
Estimate of total Healy Consultants fees payable after 12 months	8.	0	3,400

Note: this invoice needs to be tailored for each Client. The above services and fees represent the average requirements of our Clients. I recommend you carefully read the notes within the attached draft invoices to confirm and understand all services required by your Firm, eliminating the risk of unwanted fee surprises during the engagement;

Continued overleaf

POLAND TURNKEY SOLUTION INVOICE

Notes to invoice above

1. This cost includes fees to purchase the shelf company including pay all past Government fees. All accounting and tax obligations are up to date. The company is dormant since incorporation and Healy Consultants will supply independent proof of this. Healy Consultant's' fees to efficiently and effectively project manage our Clients' engagement to a timely completion, including **i)** devising a strategy to complete the engagement without our Client travelling; **iii)** finding solutions to [challenges that occur](#) throughout the engagement; and **iv)** detailed weekly email engagement status updates to our Client. Healy Consultants never gives up until we complete the engagement, regardless of the complexities or obstacles presented by banks and Governments;

All [engagement fees](#) are agreed and paid up front and match with the fees published on our country web pages. Consequently, there are no hidden fees, surprises or ambushes throughout the engagement. All engagement deadlines are agreed up front in the form of a detailed project plan, mapping out deliverables by week throughout the engagement term. Every second day during the engagement, we email our Client a detailed status update. Our Client is immediately informed of engagement problems together with solutions. Your dedicated engagement manager is reachable by phone, Skype, live chat and email and will communicate in your preferred language;

2. In accordance with the [Poland Code of Commercial Partnerships and Companies](#), a Company shall as from the date of its incorporation have a legal registered office in Poland, to which all official government communications and notices may be addressed. To comply with this statutory requirement, Healy Consultants' Poland office will be the registered office address for your company. Thereafter, this address will be used to receive government correspondence including **i)** the annual tax return, **ii)** notice of the annual return; and **iii)** notice of government audits. Most of our Clients wish to place Healy Consultants' office address on invoices, contracts, websites and business cards;
3. This fee is the government costs paid during this engagement. All government fee payments will be supported by original receipts and invoices. Examples of government costs include filing the documents at **i)** reserving the company name with the Department of Economic Development **ii)** preparation of company deeds and articles of association, **iii)** notarizes all company documents, **iv)** file the legal documents with the [National Court Register](#) for company registration, REGON, NIP, [Statistical Office](#) and ZUS, **v)** Register the company at the National Sanitary Inspection and **vi)** Register the company at the National Work Inspection;

Continued overleaf

POLAND TURNKEY SOLUTION INVOICE

4. Healy Consultants will be pleased to appoint a new bank signatory to an existing Poland corporate bank account. It is a time consuming task, Healy Consultants will shelter our Client from the administrative challenges. There is a 20% probability the banks will request a bank signatory to travel for a one hour bank interview. Healy Consultants will try its best to negotiate with the bank for a travel exemption. As you can appreciate, it is a difficult task to obtain bank account approval through a newly formed company, when shareholders and directors and bank signatories reside overseas.

The name of the already approved corporate bank account is that of the existing ready-made company. To maintain the corporate bank account, the shelf company name cannot be changed. Consequently, our Client must use the existing name of the shelf company for their customers. The business activity of the company is allowed to change. If our Clients wishes to change the shelf company name, the bank will request a new corporate bank account opening application under the new company name;

If our Client is not comfortable with a Poland corporate bank account, Healy Consultants can open [an international corporate bank account](#) outside of Poland. Examples include London, New York, Germany, Bulgaria, South Africa, Australia, or Dubai. Our fee for this service €3,950 without travel or €2,550 with travel. All banks will be top tier banks in these countries with excellent internet banking services,

The banks enjoy ultimate power of approval of addition of bank signatory applications. Consequently, guaranteed success is outside of Healy Consultants' control. What is inside our control is the preparation and submission of a high quality bank application that maximizes the likelihood of approval. To date, we enjoy a 100% approval record because of [our global banking relationships](#) and determination.

Global banks continue to tighten corporate bank account opening procedures, their internal compliance departments completing more thorough due diligence of Clients. Consequently, our Clients should expect the bank account approval period to take up to 4 weeks. Furthermore, global banks now require evidence of proof of business in the country where the corporate bank account will be, including sales contracts or lease agreement;

5. This fee is Healy Consultants professional fee to assist our Client to change **i)** the ready-made company name **ii)** the legal registered office address **iii)** the director and company shareholder and **iv)** the bank signatory. It is a time consuming task, Healy Consultants will shelter our Client from the administrative challenges. This is the hardest part of the engagement;

[Continued overleaf](#)

POLAND TURNKEY SOLUTION INVOICE

6. For an active trading company, these [accounting and tax](#) fees are an estimate of Healy Consultants' fees to efficiently and effectively discharge your annual company accounting, auditing and tax obligations. Following receipt of a set of draft accounting numbers from your company, Healy Consultants will more accurately advise accounting and tax fees. For a dormant company, Healy Consultants' fees are only €950;
7. All fees quoted in this invoice correspond to fees quoted on Healy Consultants' website. Please review this invoice carefully to identify errors. During the rush of the business day, it is possible that Healy Consultants inadvertently made fee calculation errors, typing errors or omitted services or omitted historic fee payments from Clients. In the unfortunate event you identify invoice errors, please revert to me directly re the same. I apologize in advance if I or my staff made invoice errors;
8. Assuming our Clients' re-engage Healy Consultants, this fee is an estimate of the fees payable next year, 12 months after the date of company registration this year;
9. The fees quoted in this invoice are a prediction of the fees required to efficiently and effectively complete this engagement in a timely manner. If during the engagement Healy Consultants realizes that the project is more complex than anticipated, requiring a large additional investment of time, my Firm will revert to request additional fees. If Healy Consultants completes the engagement faster than expected and more easily than expected, Healy Consultants is happy to refund some fees to our Client;
10. In accordance with Poland Company Law, the issued share capital of €1,230 must be deposited to the company bank account during incorporation. To optimize engagement efficiency and minimize delays, Healy Consultants is happy to deposit these funds on behalf of our clients;
11. If our Client and Healy Consultants properly plan this engagement, our Clients will not have to travel to complete the project. Healy Consultants will efficiently, effectively and aggressively complete company registration and corporate bank account opening in a timely manner without our Client's presence. Instead, our Client will need to **i)** sign the necessary documents and have these legalized in the embassy in their country of origin and **ii)** courier the originals to Healy Consultants' office;
12. If our Client requires nominee services, Healy Consultants will be pleased to assist. Our fee for corporate nominee shareholder amounts to €1,800 per annum. Our fee for a non-resident individual nominee director or shareholder amounts to €3,600 per annum. Our fee for a country resident director or shareholder amounts to €6,600 per annum.

[Continued overleaf](#)

POLAND TURNKEY SOLUTION INVOICE

13. If required, Healy Consultants will be pleased to assist your firm secure employee visa approvals. Our fee is €4,950 per person and includes preparation of a quality visa application and submitting to the correct immigration officers. The Government enjoys ultimate power of approval of visas. Consequently, guaranteed success is outside of Healy Consultants control. What is inside our control is the preparation and submission of a high quality immigration visa application that maximizes the likelihood of visa approval. To date, we enjoy a 100% approval record;
14. A great alternative to Poland LLC registration is Healy Consultants Poland turnkey solution. With this strategy, Healy Consultants can supply within a week to our Client **i)** an existing dormant company number and **ii)** an already approved corporate bank account number and **iii)** a business address. Turnkey solutions are attractive to those business men who wish to immediately close a country deal, sign a contract or invoice a customer;
15. To assist our Clients to minimize foreign exchange costs, we offer the payment in SG\$, Euro, Pounds or US\$. Kindly let me know in which currency your Firm prefers to settle our fees and I will send an updated invoice, thank you;
16. As stipulated on our website and in section 3 of our engagement letter, Healy Consultants will only commence the engagement following **i)** settlement of our fees and **ii)** completion and signing of our legal engagement letter;
17. Healy Consultants will only change the ready-made company structure after 75% of [due diligence documentation](#) is received by email. Healy Consultants will add a new bank signatory to the corporate bank account after 100% of the Client's original due diligence documentation is received by courier;
18. It is important our Clients' are aware of their personal and corporate tax obligations in their country of residence and domicile. Let us know if you need Healy Consultants help to clarify your local and international annual tax reporting obligations;
19. To efficiently and effectively complete your engagement in a timely manner, we recommend your Firm transfers these funds to Healy Consultants' corporate bank account. Thereafter, our Incorporation and Banking Team will aggressively advance your engagement, providing your Firm daily feedback as to engagement status. I would be grateful if you email us the bank transfer advice slip to enable my Accounting Department to accurately and timely identify bank receipts:

[Continued overleaf](#)

POLAND TURNKEY SOLUTION INVOICE

Thank you for your business and we look forward to working closely with you over the coming weeks as we engineer your Poland LLC corporate structure.

Best regards

Aidan Healy

Aidan Healy
Managing Director
Healy Consultants

Tel: (+852) 8331 1911 (direct)

Address: Aleje Jerozolimskie 56c, 00-803 Warsaw, Poland

Skype: healyconsultants

Confidentiality Notice

This transmission and accompanying files contain confidential information intended for a specific individual and purpose. This transmission is private and confidential. If you are not the intended recipient, you are hereby notified that any disclosure, copying or distribution or the taking of any action based on the contents of this information is strictly prohibited. Please contact the sender if you have received this mail and you are not the intended recipient.

Document and Attachments

This document was prepared through Microsoft Word 2013 and attached documents were created through Microsoft Word 2013 and Adobe Acrobat 11. If you are unable to accurately and completely read this document and open the attachments, kindly advise us and we will gladly resend the information to you in a different format.

Continued overleaf