

## Jurisdictions Comparison Chart

JURISDICTION		British Virgin Islands (BVI)	Cayman Islands	Samoa	Seychelles		Marshall Islands	Mauritius
GENERAL	Political Stability	Good	Good	Good	Good		Good	Good
	British Based Legal System	Yes	Yes	Yes	Yes		Yes	Yes
	Type of Company	BC	Exempted	Int'l	IBC	CSL	Ltd	GBL2
	Information Disclosure of Beneficiaries	No	No	No	No	No	No	No
	Tax on Offshore Profits	Nil	Nil	Nil	Nil	1.50%	Nil	Nil
	Chinese Names Allowed	Yes	Yes	Yes	Yes	No	Yes	Yes
	Listing in HK Allowed	Yes	Yes	No	No	No	No	No
	Chinese Version of Articles of Association	Yes	No	Yes	Yes	Yes	No	No
REGISTER REQUIREMENTS	Min. Number of Shareholders	1	1	1	1	2	1	1
	Min. Number of Directors	1	1	1	1	2	1	1
	Bearer Shares	*Yes	*No	No	No	No	Yes	No
	Corporate Directors Allowed	Yes	Yes	Yes	Yes	No	Yes	Yes
	Company Secretary Required	No	No	No	No	Yes	Yes	No
	Standard Authorized Capital	50,000 shares	USD 50,000	USD 1,000,000	USD 1,000,000	USD 100	USD 50,000	N/A
LOCAL REQUIREMENTS	Registered Office	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Registered Agent							
	Due Diligence	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Local Directors	No	No	No	No	No	No	No
	Local Secretary	No	No	No	No	Yes	No	No
	File the Register of Directors with the Registrar of Companies	Yes	Yes	Optional	Yes	Yes	No	Yes
	File the Register of Shareholders with the Registrar of Companies	Optional	Optional	Optional	No	Yes	No	Yes
ANNUAL REQUIREMENTS	Annual Return	No	Yes	No	Yes	Yes	No	No
	Audited Account	No	No	No	No	Yes	No	No
	Economic Substance Filing	Yes	Yes	No	No	No	No	No

Please note: ESL is committed to providing accurate information, but there is no guarantee that the above information will be accurate and complete at all times. When making decision in accordance with the above information, should seek appropriate professional advice!