

MBM-CONSEIL & PARTNERS





MBM Conseil is one of the most prestigious independent law firms in the Democratic Republic of Congo with offices in the DRC and South Africa. The International footprint allows us to provide specialist corporate and legal advice to clients based Internationally and also doing business in the DRC. Our lawyers comprehensive knowledge of clients' industries in the DRC allow us to offer added-value advice in all areas of business. MBM Conseil offer innovative legal, technical, financial and corporate solutions to the most complex issues.

“MBM adapt continuously to the constant changes in the DRC since the first election in 2006. The Company perpetuates a style of excellence through its extensive expertise and experience relating to a wide spectrum of legal services. MBM Conseil specializes in the Telecommunication and Mining Sector. The partners also have a dedicated Tax Division providing clients with an unrivalled turnkey Legal, Corporate & Tax advisory service in the DRC”



ORGANIZATION OF THE FIRM

"MBM Conseil sca was the first law firm to be incorporated as a professional registered Company practicing law in The Democratic Republic of Congo. The Firm's three Senior Partners are members of the DRC Bar since 1995, 1997 and 2004 respectively"

MBM CONSEIL began as an unincorporated association called Mbalanda & Deo August "MDA acronym" firm established in 2000. In February 2008, MBM CONSEIL sca was created. This framework allowed the Company to further develop and advance their skills for better client management and engaging with international clients using and implementing first world principals.

In March 2008, the Articles of the Company was authenticated by the Notary in Kinshasa and the company was registered in the Registry of the Commercial Court of Kinshasa / Gombe. This procedure was completed by obtaining the company's National Identification Number: 01-83-N51752L.

In May 2008, the Articles of Association was approved by the Council of the Bar Association of the Bar of Kinshasa - Gombe.

In 2012:

- The Firm opened offices in Lubumbashi, Katanga province DRC
- The Firm opened offices in Matadi Bass Congo Province in DRC
- The Firm registered MBM-Conseil & Partners (Pty) Ltd in South Africa and opened offices in Johannesburg



LEGAL & CORPORATE SERVICE

The challenging DRC business environment and constant change to the legal framework motivated MBM Conseil s.a to be innovative in its approach to providing legal assistance and advise to its clients. We use knowledge and experience as a means to achieve innovation, efficiency and excellence in our services. Our International and Domestic client base highlights our success and relationships created through our innovation and learning culture that maximizes the firm's intellectual capital by providing our clients with services of the highest standards



MBM LAWYERS

"Our team of lawyers and our staff are our most valued asset, together we strive to provide the utmost best service to our clients."

We invest in people and strive to build a team of lawyers and staff compliment who can provide our clients not only with the best service, but with the most dignity, privacy and respect for every individual. Respect for the law and the law is for our society an essential principle. Each partner specializes in a different sector and manages a team of specialists ensuring the highest standards of conduct. Strict compliance and standards of ethics is key to our success and services.

PRACTICE AREAS

Specialist Sectors

Telecommunications, IT & Media
Mining
Tax
Company & Commercial Law
Banking and Finance
Capital Markets
Environment and Sustainable
Development
Litigation and Arbitration
Energy

Other Practice Areas

Agriculture
Copyright
Commodities
Data Protection and E-Commerce
Joint Ventures & Takeovers
Labour
Mergers and Acquisitions
NGO'S
Project Development & Finance
Real Estate & Construction
Transport

KEY SECTORS EXPLAINED

TELECOMMUNICATIONS, IT & MEDIA PRACTICE

"Our firm is by far the leader in the DRC with extensive experience and provide specialized services relating to electronic communication law in the DRC, namely, telecommunications, audiovisual, computer and internet"

The experience of our firm in this area derives mainly from the proven expertise of one of our associates, Mr Paulin Mblanda was tasked by the Attorney General and was responsible for various legislative reforms in this sector including the writing of the DRC Telecommunication white paper. We have participated in large International cross border corporate transactions in this sector and offer extensive knowledge and expertise to our clients who require our services relating to the planning, implementation and development of their Telecommunication projects. Our services include:

- Advice to Telecommunications operators
- Advice on DRC telecommunications regulations
- Preparation of files for obtaining licenses
- Legal Studies within this sector
- Sale and purchase of Telecoms companies
- Legal assistance for operators, investors and suppliers of this sector
- Drafting contracts and any proceeding for the acquisition of licenses
- Private & Public tenders
- Support operators in the negotiation of contracts and their implementation
- Operators to support operations planning
- Studies and analyses at the request of operators and regulatory institutions sector

Due to our innovative approach we offer clients a wealth of experience and expertise relating to a wide spectrum of telecom projects including the negotiation of contracts on behalf of clients & partners, accommodating dealings and disputes with the government.

Mining Law

"The success of the DRC mining industry is linked to the creation of a legal and economic environment conducive to its development. Our goal and commitment to our clients is to provide them with the highest confidence in the underlying value of their mining project, by providing appropriate analyses and legal interpretations to support their key project objectives, decisions, development strategies and implementation plans."

The Firm offers its clients extensive experience in negotiating contracts and agreements between mining operators and / or with the State and Lenders in solving problems related to research, exploration and exploitation activities.

Government Representative In Mines & Quarries

"MBM is also mandated with Proxy as a recognized Firm with the DRC Ministry of Mines, have extensive experience and the authority to deal and negotiate with Corporations and Government concerning all issues relating to DRC mineral concessions, quarries, environmental issues and mines."

By Decree n ° 0051/CAB.MIN/MINES/01/2012 of February 22, 2012:

MBM- CONSEIL was approved as Proxy (Representative) in Mines and Quarry. Our firm is an auxiliary for the administration of Mines in the Democratic Republic of Congo and a lawful link between Government and mining companies as well as their associated investors

The firm is authorized by the Congolese Government to represent, advise and / or assist any person or entity interested to acquire, manage and claim mining or quarry rights. We are also authorized to litigate in all mining related practice areas

Acquisition And Sale Of Mineral & Mining Assets

MBM-Conseil is recognized as an expert advisor in the mining sector, provide specialized services relating to:

- Advice, assistance and representation in the acquisition process of mining and quarry exploration, exploitation and processing rights
- The creation of mining companies in the Democratic Republic of Congo
- Analysis and advise on DRC Mining Code, Rules & Regulations
- Legal audits of DRC mining assets
- DRC legal opinions on all mining issues

- Advise facilitation to Foreign Companies wanting to invest in the DRC mining or quarry sector
- Mergers & Acquisitions relating to mining sector
- Lobbying Government and any other administrative bodies for issues related to the implementation of mining rights
- Support in all legal matters before the Courts and Tribunals
- Due diligence on ownership and legal standing of concession and mines
- Securing and negotiation of Exploration and Exploitation Licensing
- Advice and legal representation for mining companies in the negotiations and signing of contracts for joint ventures with Governmental Mining Entities
- Assistance with the negotiation, drafting of contracts and structuring of finance transactions relating to foreign investment into the private, corporate and government mining entities in DRC
- Renewal and transformation, total or partial waiver and extension of mining licenses



PURCHASE, SALE (TRADING) AND PROCESSING OF MINERALS

"MBM Conseil has proven expertise in advising and supporting our clients in the buying, selling and processing of minerals produced in the Democratic Republic of Congo."

- Registration of commodity trading office "Comptoir" (buying and exporting of diamonds, gold and other minerals)
- Registration of laboratories for mine production analysis
- Advice and assistance with the financial regulatory requirements for trading in the DRC as required by the Central Reserve Bank of Congo
- MBM advises on physical precious metal transactions in the DRC
- Advise on Commodity trading in general - (diamonds, gold, copper, cobalt and many more)
- Assistance with the negotiation, drafting of contracts and structuring of commodity based transactions

MINING TAX

"Mining companies are subjected to a tax and customs system specific to their activities. DRC mining projects are complex areas, MBM has an in-house Mining Tax Department specialising on how to structure transactions to promote tax efficiencies and how to reduce exposure to regulatory risk directly linked to the Companies tax exposure."

Our Firm have a team of lawyers and tax experts providing solutions to the various challenges facing mining Companies.

- Tax advice for mining companies
- Advice and management of import tax exemptions for mining companies
- Establishment of the tax declarations and yearly tax returns
- Negotiation and drafting of the contracts relating to the modules needed for the payment of taxes, mining rights, surface fees and royalties
- Payment of tax and customs disputes
- Negotiation and Client representation when dealing with tax authorities or customs in the event of litigation
- Representations of the companies at tax and customs authorities
- Analyses and legal opinion relating to the clients tax structures, rights and royalties
- MBM - fiduciary practice will assist with all tax obligations, requirements and social issues related to mining activities

MINING ENVIRONMENTAL LAW

"The Firm possesses unrivalled expertise in this area. The firm relies on the work of a well established and experienced team of lawyers relating to the implementation of the law and internationally accepted principles to which mining companies must comply with."

- Advice and assessment of the legality of environmental obligations correlating with the specific field and "mining" activity
- Environmental impact assessments related to mining projects and activities
- Compliance with the environmental impact study law
- Assistance and representations of the mining company prior to engagement with authorities and government
- Tracking and monitoring of environmental and social obligations
- Advice and assistance with the development of a plan for sustainable development of local communities affected by the mining project
- Compensation for land users, the displacement of local populations affected by the mining project and relocation
- The legality of environmental impact studies "EIS" and Project Environmental Management Planning "PEMP"
- Social agreements with local communities around the mine operation (local or indigenous)
- Interpretation and advise on Existing Environmental Studies



TAX PRACTICE

Daily Tax Management

"The Firm provides a personal tax management service to our clients."

- Tax Planning
- Analysis of taxable items
- Preparation of tax returns, VAT, IRL, IPR
- Deduction of non-taxable items
- Filling of tax returns and taxes
- Support and advice on the procedures to recover tax overpayments from the authorities
- Monitoring and detailed analysis of the client's tax accounts
- Collecting and verifying tax payments
- Obtaining tax rulings
- Analysis of recovery notices
- Managing third party debtors
- Managing quarterly tax inspections
- Drafting proposals to change the tax policy

Tax Domiciliation

"The firm provides services relating to tax domiciliation to clients in the DRC and also abroad including daily tax monitoring for clients."

Representation in Courts and Tribunals

"MBM Conseil is involved with court proceedings and litigation relating to tax matters, we monitor proceedings for or against our clients before the courts and tribunals, this also include the study and legal opinion in connection with bankruptcy, sale, merger, dissolution or liquidation of the company."

Consultation

"The Firm provides a turnkey tax consultation service to private and corporate clients."

- Tax analysis and reports on specific fields and sectors
- Tax Planning and Projection
- General or specific tax mapping of taxation risks considering both tax and legal implications
- Preparation of specific documents for tax strategies to each sector
- Legal Opinions on tax matters
- Tax recoveries
- Assistance in the negotiation and settlement with the tax authorities or customs in case of dispute

Representation to Tax

"MBM Conseil provides a personal tax administration service where our clients don't have the time or expertise to engage with DRC Tax Authorities."

- Advice on corporate and individual taxation
- Preparation of tax returns, VAT, IRL,

"MBM Conseil has a dedicated Tax Division providing clients with an unrivalled turnkey Legal and Tax Service"

- Monitoring the daily taxation of the company according to its legal structure
- Assistance during tax audit procedures
- Receiving and management of client tax related correspondence with tax authorities
- Liaising and negotiation with tax authorities
- Various arrangements, reply to requisitions and reporting to clients
- Representation in courts and tribunals
- Litigation relating to tax issues, appealing against tax calculations

Compliance

"The Firms Tax Division is very experienced with all the DRC compliance acts related to taxation including the applicable laws for domestic and international tax compliance, labor, import, export and customs matters."

Mining Tax

"Mining companies are subjected to a tax and customs system specific to their activities. DRC mining projects are complex areas, MBM Conseil has an in-house Mining Tax Department specialising on how to structure transactions to promote tax efficiencies and how to reduce exposure to regulatory risk directly linked to the Companies tax exposure."

Please refer to Mining Practice

Telecommunication

"The Firm specializes in taxation of Telecommunication and New Information Technology Companies, this being one of the largest tax divisions and we are proud to say that we advise some of the biggest operators in the DRC within this sector."

The Firm has participated in large corporate transactions in this fast growing and ever changing sector and offer extensive tax knowledge and expertise to clients who require tax services relating to their Companies in these sectors

Forestry & Natural Resources






"This is a new and emerging sector in the DRC. The firm has dedicated many hours analyzing these fast growing sectors, and actively advising clients working in these sectors."

NGO's



"The Firm provides tax services to clients situated in the sub region level (CONGO BASIN ZONE)."

MBM provide advice on tax issues and taxable fees related to domestic and international NGOs engaged in DRC and also with cross-bordering activities

EXPERT OPINIONS

	September 2009 US\$ 10 MM	Congo Chine Télécom Advice and guidance on International peer to peer two way SMS services agreement with PCCW Limited Universal
	December 2009	Congo Chine Télécom Advice and guidance on the leasing of the transponder with MEASAT Satellite Systems SDN.BHD
	November 2008 US\$ 105 MM	Congo Chine Télécom Advice and guidance related to business pledge under purchasing and supplying agreement of telecom equipment signed with ZTE Corporation
	2001	UIT - Legal and Institutional review of the telecommunication sector in DRC ; - Elaboration and defense of the Law related to the Regulatory Authority of Posts, Telephones and Communication
	2001	CCNT Elaboration and defense of the Telecommunications Act in Parliament


DISPOSALS

ZURI-DRC SPRL	December 2012	Zuri - Drc Sprl Obtaining authorization to purchase and sale of gold as registered office
 Management	November 2012 US\$ 150 000	Information Technology Management Obtain an operating frequencies for Internet use.
COGEMINES SPRL	September 2012 US\$ 250 000	Cogemines Sprl Contract management of mining research permits signed with MY DEAR-YE-SPRL
	August 2009 US\$ 7 MM	Huawei Technology Purchasing of the property housing the company headquarters.
AFRICA DIGITAL NETWORK SPRL	June 2009	Africa Digital Network Sprl Obtaining a license to operating with WiMAX for public Internet
EXPROM SPRL	February 2007	Exprom Sprl Advice and Transferring mining titles to EXPROM
NIDA TECHNOLOGY SPRL	January 2005	Nida Technology Sprl Obtaining a license for internet VSAT network




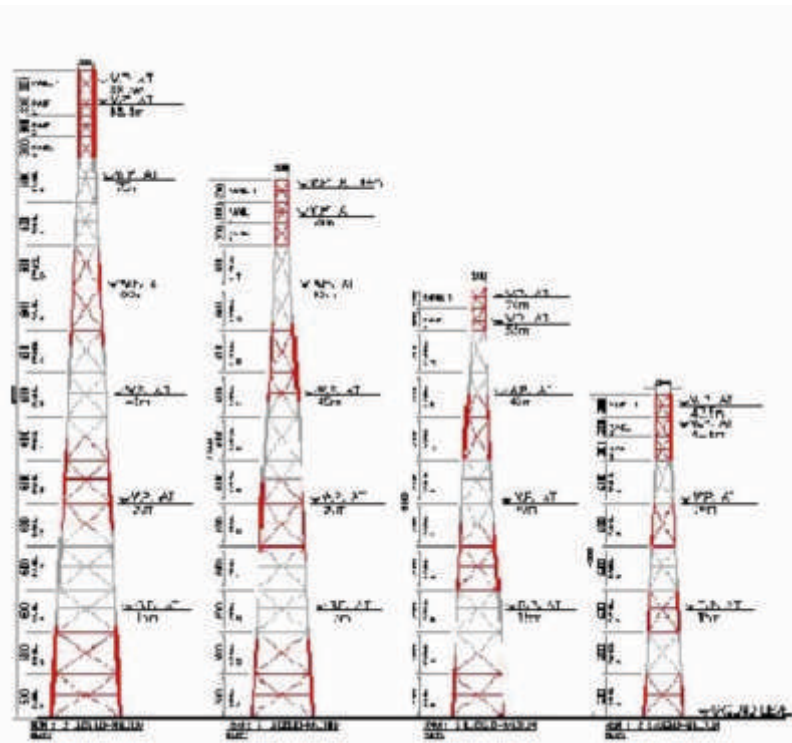
SIGNIFICANT TRANSACTIONS

CAPITAL RAISING

	September 2012 US\$ 5 MM	Rakeen Construction PJSC Advice on the sale of shares in the company RAK CCC
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Pioneer Management	November 2010 US\$ 10 MM	Pioneer Management LLC Raising capital for investment in the exploitation of mining concessions of EMK-Mn. Signing of MOU.
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	September 2009 (Value confidential)	Huawei Technology Advice on the transfer of shares of HUAWEI TECHNOLOGY DRC
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EXPERT OPINIONS


	January 2013 US\$ 37 MM	Tenke Fungurume Mining Resolution of disputes related to the importation of toxic products for mining purposes.
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	January 2012 US\$ 26 MM	Tenke Fungurume Mining Advice on importing mining project equipment and materials under preferential customs rate.
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	December 2012 US\$ 4 MM	Tenke Fungurume Mining Defending TFM in the recovery of an unfair payment in labour litigation.
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	2012	IFPRI Analysis and advice in the reviewing of the DRC Agricultural Act of 24 December 2011. Drafting of a bill.
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	2011 & 2012 & 2013	Redis Construction Africa - DRC Tax Advise and Representation before DRC Tax Authorities
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	2010 US\$ 8 MM/Year	Tenke Fungurume Mining Advice and defending on the irregularity of taxation of (IT & TRA) exploitation equipments of TFM
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	June 2010 US\$ 12,9 MM	Celtel Congo Sarl Advice to contest the validity of a debt due to the allocation of cell phone numbers
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	June 2009 US\$ 15,7 MM	Celtel Congo Sarl Defense to contest a claim from the Ministry of PTT
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INTERNATIONAL STRATEGY AND FOOTPRINT

"MBM Conseil has offices situated internationally providing a multi-lingual capability, the dedicated transatlantic team working as one providing clients with a global capability, managed on a local basis and obviates the need to seek out advisers in unfamiliar territories."

MBM advise on every aspect of DRC Law and today have an excellent reputation and client base due the expertise, professional services and respect for our clients. The office located in Lubumbashi is principally responsible for clients based in South DRC Katanga province. This area is well known for its major expansions in the mining and construction sector where we advise large corporate clients. The office in South Africa enables us to interact with clients on a global base prior to them entering the DRC business environment. The Firm's international experience contributes to the creation of structures that protect clients and guarantee the correct legal framework to conduct business according to the law from inception.



OUR MEMBERSHIPS WITH ORGANIZATIONS & PARTNERSHIPS WITH INTERNATIONAL LAW FIRMS

The Firm is in partnership and also associated to International Organizations where the parties represent each other in their country of origin and where the entities have offices situated on a global basis working in close collaboration with each other.

This enables MBM to expand our its capabilities, expertise and services that we provide to our clients.

These include:

- Fédération des Entreprise du Congo, FEC (www.fec.cd)
- Member of the BAR, RDCongo Kinshasa-Gombe (www.barreaudelagombe.cd)

MBM-CONSEIL srl, Our Head Office in the DRC, is a member of the Miranda Alliance, a prestigious Portuguese Law Firm with offices situated Worldwide.

"MBM maintain close but non-exclusive relationships with Law Firms situated in Europe, USA, and Africa."

OUR CONTRIBUTION TO THE COMMUNITY

MBM Foundation

We believe justice does not stop our services relating to the bar or to the advice given to clients but it is extended to the consideration of human and social values, In short, human well-being. MBM Foundation is the structure in which MBM-Conseil provides support and assistance to disadvantaged people and communities in DR Congo.

This foundation is managed by MBM-Conseil spouses who are dynamically involved in planning, development and implementation programs for hospitals, schools and prisons. We are convinced our acts can save a soul and to be a channel of hope.

Our activities:

In 2010

- Contribution to Kinsenso state hospital (March)
- Contribution to Bethesda school Salongo-Sud/Lemba School Rehabilitation
- Support with stationery to orphans attending this school
- Financial support to orphans school fees for orphans and teachers' body

2011

- Distributions in orphanages
- Contributions to old age retirement homes
- Distribution and contribution in prisons

Avocats Verts

MBM extends its legal assistance to the destitute population. The principal work in this area is performed in collaboration with AVOCATS VERTS NGO, this is to protect indigenous and local communities' rights in the exploitation of natural resources.www.avocatsverts.org



Training Young Lawyers

Our Firm signed an agreement with MPUNGA law firm appointed by decision No 0724/BRKG/BTR/RM/06/2012 of 13 June 2012 by the Chairman of Kinshasa/Gombe Bar Association, to ensure practical, legal and professional training and research for law graduates to prepare them for the Bar examination. We are involved with the training provided by MPUNGA law firm and MBM Conseil providing law firm auditing courses. Our contributions are financial and technical; sponsorship and research of sponsors to support the training.

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