

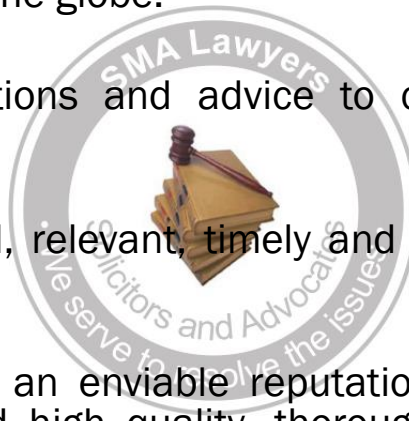
SMA Lawyers
(Solicitors & Advocates)



-“We serve to resolve the issues”

ABOUT US

- Established in the year 2005 by its founder and head Sh. Sachin Mittal, an award winning advocate and legal advisor having experience of around a decade in the Indian Legal System and works through an integrated team of professionals, counsels, advisors and associate professionals across the globe.
- We provide expert legal solutions and advice to corporations and individuals both domestic and international.
- We aim to provide professional, relevant, timely and qualitative cost-effective legal and business solutions.
- Over the years, We have built an enviable reputation as a specialist in key practices providing excellent service and high quality, thoroughly reliable advice to clients in a commercially practical, timely and efficient manner.
- Well-equipped to meet the legal needs of our clients from different backgrounds and in a variety of situations.
- Based in New Delhi and work across different jurisdictions in India with the assistance of its associates members and associate firms across the country.



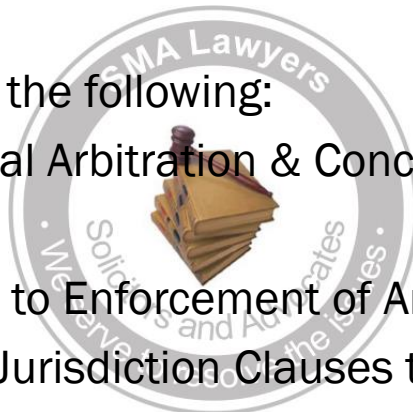
PRIME AREA OF PRACTICE

<u>Arbitration and Alternate Dispute Resolution</u>	<u>Information Technology</u>	<u>International Trade</u>	<u>Real Estate, Property and Conveyancing</u>
<u>Civil, Criminal and Commercial Litigation</u>	<u>Infrastructure Projects</u>	<u>Investment/ Disinvestment in India and Abroad</u>	<u>Regulatory Approvals and Compliance</u>
<u>Corporate & Transactional Documentation</u>	<u>Insurance and Reinsurance</u>	<u>Media and Entertainment</u>	<u>Taxation</u>
<u>Funds and Fund Investments</u>	<u>Intellectual Property Rights</u>	<u>Mergers, Acquisitions, Joint-Ventures and Foreign Collaborations</u>	<u>Administrative and Constitutional laws</u>
<u>Industrial Disputes & Labour Laws</u>	<u>International Banking, Capital market and Finance</u>	<u>Non-Government Organizations (NGOs) - Trusts, Societies & Companies</u>	<u>Debt recovery and BIFR matters</u>

ARBITRATION AND ALTERNATE DISPUTE RESOLUTION

- The Firm is one of the leading law firms in the field of arbitration and is actively involved in the Arbitration and Alternate Dispute Resolution at National and International levels

- Advises on and handles the following:
 - Civil and Commercial Arbitration & Conciliation
 - Mediation
 - Issues with respect to Enforcement of Arbitral Awards
 - Choice of Law and Jurisdiction Clauses to be used in the Agreements
 - Issues arising from the Conflicts of Law



CIVIL, CRIMINAL AND COMMERCIAL LITIGATION

- The firm has a separate well experienced litigation department.
- Handles for national and international clients, all type of litigations viz:
 - Civil
 - Corporate
 - Criminal
 - Intellectual property related litigation
 - Insolvency & Bankruptcy
 - Constitutional
 - Tort
- The firm handles cases of all nature in all courts and forum including:
 - The Supreme Court of India
 - All High Courts in India
 - Tribunals
 - Company Law Board
 - Commissions
 - Forums
 - All District Courts



CORPORATE & TRANSACTIONAL DOCUMENTATION

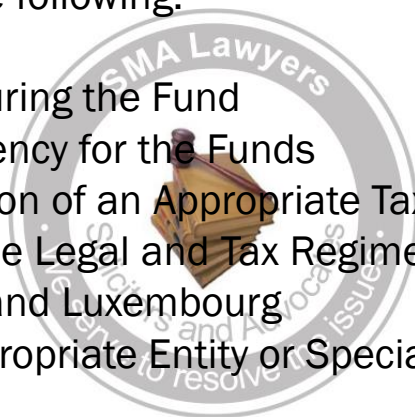
- The Firm has very vast and long experience and specialized skills and niche in negotiating, vetting and drafting various International and National transactional and commercial agreements/contracts. Some of them are:
 - Joint Venture or Shareholders' Agreements
 - Share Subscription Agreements
 - Stock Holders Agreements
 - Acquisition Agreements
 - Agency/Franchisee and Distributorship Agreements
 - Business Conducting Agreements
 - Transfer Technology Agreements
 - Stock-Purchase Agreements
 - Concession Agreements
 - Employment Agreements
 - Supply Agreements; and other ancillary agreements



FUNDS AND FUND INVESTMENTS

- The Firm's expertise spreads across various kinds of funds including sector specific Funds like Aviation Funds, Technology Funds, Infrastructure Funds or Real-Estate Funds.

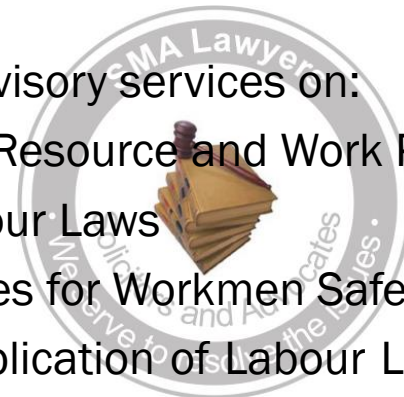
- The Firm focuses on the following:
 - Advising on Structuring the Fund
 - Ensuring Tax Efficiency for the Funds
 - Advising on Selection of an Appropriate Tax Favorable Jurisdiction
 - Consideration of the Legal and Tax Regimes in such Jurisdictions like Mauritius, Cyprus and Luxembourg
 - Advising on an Appropriate Entity or Special Purpose Vehicle for the Fund
 - Representations before the Indian Authority for Advance Rulings for obtaining a Ruling on Various Issues
 - Drafting of the Fund Documents, Private Placement Memorandum, Investment Management Agreement, Investment Advisory Agreement and other ancillary Documents



INDUSTRIAL DISPUTES & LABOUR LAWS

- The Firm's team is adept in understanding the highly complex labour issues and other employment related matters at all levels and it acts as local employment regulators for its several clients.

- The Firm provides its advisory services on:
 - Drafting of Human Resource and Work Policy/Strategy
 - Compliance of Labour Laws
 - Drafting of Strategies for Workmen Safety, Insurance and Compensation
 - Advising on the Implication of Labour Laws in case of Merger, Acquisition & Take-over, Closures, Lock-outs- Retrenchment etc.
 - Litigations on all kinds of matters at all Labour Courts/Other Forums



INFORMATION TECHNOLOGY

- The Firm practices in the areas of Information Technology (IT) and cyber laws and advises on electronic commerce, data protection, business process outsourcing and call centre related matters.

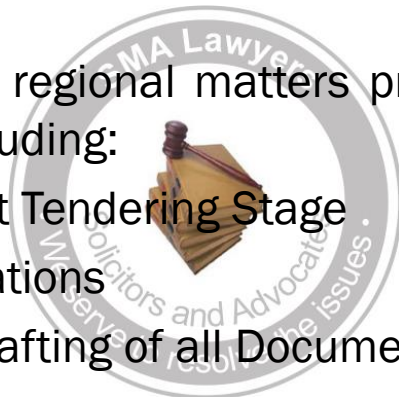
- In this area the Firm has experience in structuring the deals, litigations and drafting agreements including:
 - International Software Licensing Agreements
 - Outsourcing Agreements
 - Confidentiality Agreements
 - Technology Transfer Agreements
 - Sale and Assignment Deeds
 - Interconnection Agreements



INFRASTRUCTURE PROJECTS

- Actively involved in all types of infrastructure projects like development of Trade-Parks/Special Economic Zones (SEZ), power projects, roads & highways, Tele-communications, housing and development, defence, etc.

- Acts on international & regional matters providing support and advice on all aspects of a project including:
 - Initial Structuring at Tendering Stage
 - Preliminary Negotiations
 - Preparation and Drafting of all Documents/Agreements
 - Legislative and Regulatory Issues and Approvals
 - Final Contractual & Financing Documentation



INSURANCE AND REINSURANCE

- The Firm is acting for leading insurance and reinsurance companies, agents and brokers, underwriters, commercial & investment banks in India and overseas.
- It advises clients on the issues which include the following:
 - The Insurance Act; 1938
 - Foreign Exchange Regulations
 - Clearances from the Regulatory Authorities
 - Structuring of Investment in India
 - Drafting of the Agreements
 - The Insurance Regulatory and Development Act and Allied Laws
 - Policy Documentations
 - Coverage Issues
 - Brokers' Liability, Claims and Recovery
 - Subrogation and Contribution
 - Investigations and Protective Measure



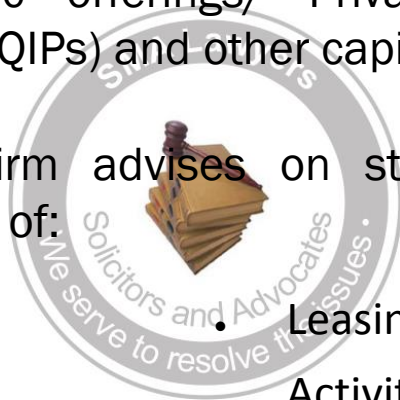
INTELLECTUAL PROPERTY RIGHTS

- The Intellectual Property department of the Firm handles and caters in the following:
 - Filings and Registrations of Patent, Trademarks, Designs, Copyrights, Know-how and Multimedia Rights
 - Issues relating to the Intellectual Property Rights Protection and the Counterfeiting Measures.
 - Drafting license, assignment, registered user, technology transfer, name-license and confidentiality agreements
 - Nature and Extent of Enforcement of Licenses and the available Rights and Remedies under Licenses and Agreements
 - Intellectual Property Rights related Litigations
 - Advising on Protection and Retention of Copyrights
 - Advising on Prevention of Piracy and Infringement



INTERNATIONAL BANKING, CAPITAL MARKET AND FINANCE

- The Firm has advised issuers, merchant bankers, venture capital firms and investors on high-yield public offerings and other private placement transactions.
- Structuring Initial Public offerings/ Private placements/ qualified institutional placements (QIPs) and other capital market issues.
- In this practice, the Firm advises on structuring, negotiating and documenting in the fields of:
 - Deal Structuring
 - Negotiations and Documentations
 - Issues of Commercial Lending
 - Structuring Initial Public Offerings/Private Placements/ Qualified Institutional Placements (QIPs) and other Capital Market Issues
 - Leasing and Other Asset-Backed Activity
 - Real Estate Finance
 - Securities and Debt Recovery issues



INTERNATIONAL TRADE

- The Firm's expertise lies in providing services and advice on all types of commercial and banking transactions including negotiations and documentation.

- The Firm has expertise in dealing with the following:
 - International Chamber of Commerce (ICC)
 - Rules on Documentary Credits (Uniform Customs and Practices (UCP) 600 & Uniform Rules for Collections (URC) 522)
 - Trading Terms and Conditions (Incoterms 2000 and Incoterms 2010)
 - Demand Guarantee
 - Bank-to-Bank Reimbursement (URR-525)
 - Letter of Credit (LC) Transactions
 - Anti-Dumping and International Arbitration
 - International Trade Contracts such as Sales Contracts, Franchise Agreement, Intermediaries, Agency and Distribution Agreements
 - Entering the Indian Market, the most efficient Market Entry Strategy and Tax Efficient Regimes

INVESTMENT/ DISINVESTMENT IN INDIA AND ABROAD

- The Firm's strategic legal advice helps its clients to seize and maximize the available opportunities and to manage and minimize the potential risks involved.

- In this practice, the Firm advises on structuring, negotiating and documenting in the fields of:
 - Investments in India and Abroad, Joint-Ventures, Foreign Collaborations, Technology Transfers, International Trade
 - Incorporation of Companies both in India and Abroad/Offshore (including in various tax efficient countries)
 - Establishment of a Branch, Liaison, Representative or Project Office of a Foreign Company
 - Mergers and Acquisitions
 - Corporate Finance and Privatization
 - Corporate Re-Organization and Re-Structuring
 - Distributorship, Agency, Franchising, Business Conducting & Other Marketing & Trading Arrangements
 - Investment and Disinvestments
 - Due Diligences, Legal Audit and Verification Work
 - Taxation of Foreign Companies & Foreign Nationals
 - Company Secretarial Services

MEDIA AND ENTERTAINMENT

- Media & Entertainment industry encompasses films, television, sports and gaming sectors.
- The Firm's Media and Entertainment practice area focuses on advising its clients:
 - On various Laws and Regulations governing this Industry
 - On Allied Laws such as those relating to Copyrights or Foreign Investments
 - In obtaining the relevant Regulatory Approvals
 - In Protection and retention of Copyrights and Intellectual Property Rights
 - In Prevention of Piracy and Infringement
 - In Drafting Specialized and Wide-Ranging Agreements



MERGER, ACQUISITIONS, JOINT VENTURES AND FOREIGN COLLABORATIONS

- The Firm has a vast experience in mergers, acquisitions, amalgamations, joint-ventures, disinvestments, spin-offs and all types of foreign collaborations.
- The Firm has commercial, corporate and tax expertise for many complex negotiations and cross border transactions that involve multiple jurisdictions.
- The capabilities of the Firm include a full range of merger, acquisition and joint-venture activities for listed, public and private companies for all sizes of transactions.
- The Firm's clients and experience are from every major fields of business.
- During any such transaction, the legal services of the Firm generally involve following scope of services:
 - Assisting in Structuring of the Transaction
 - Consultancy during Preliminary Negotiations
 - Preliminary Review of the Agreements
 - Conducting Legal Due-Diligence
 - Assisting in obtaining Regulatory Approvals
 - Finalizing all Documents and Agreements

NON-GOVERNMENT ORGANIZATIONS (NGOS) - TRUSTS, SOCIETIES & COMPANIES

- The attorneys of the Firm are well experienced and knowledgeable in handling the queries with regard to the mechanism, registration and compliances for an NGO.
- The Firm has rendered professional legal services to many institutions or organizations including World's Leading NGOs; Charitable Foundations; Public Welfare Groups or Large Donor Agencies.
- The Firm has done the incorporation and establishment of numerous entities for charitable purposes in the form of Societies, trusts and charitable Companies under section 25 of the Companies Act, 1956 in India across the country.
- The Firm has being also involved in assisting its clients in getting the registrations under:
 - Foreign Contribution Regulation Act
 - Income Tax, etc

REAL ESTATE, PROPERTY AND CONVEYANCING

- The Firm advises a suitable structure for real estate funds from an Indian legal, tax and regulatory perspective and in undertaking related documentation and also advises clients on implementation of SEZ projects throughout India.

- Some of the areas in which it provides support are:
 - FDI in Real Estate in India or Abroad
 - Acquisitions, Disposals and Sales Transactions for Indian and International Clients
 - Evaluation of Risk and Return at Country, Market or Deal Level
 - Drafting and Conveyancing
 - Conducting Property Due Diligences
 - Structuring Real Estate Acquisition
 - Development of Engineering and Infrastructure Projects
 - Property Title Searches and Due Diligence Exercises
 - Commercial and Personal Leases & Licenses
 - Business Conducting Arrangements

REGULATORY APPROVALS AND COMPLIANCE

- The Firm has vast experience in handling various regulatory requirements and approvals involved in both outbound and inbound cross-border transactions and assists its clients in matters relating to obtaining Clearances, Licenses and Regulatory approvals of all nature for all purposes or approvals from the Foreign Investment Promotion Board (FIPB), Reserve Bank of India (RBI), Directorate General of Foreign Trade (DGFT) and other regulatory authorities.



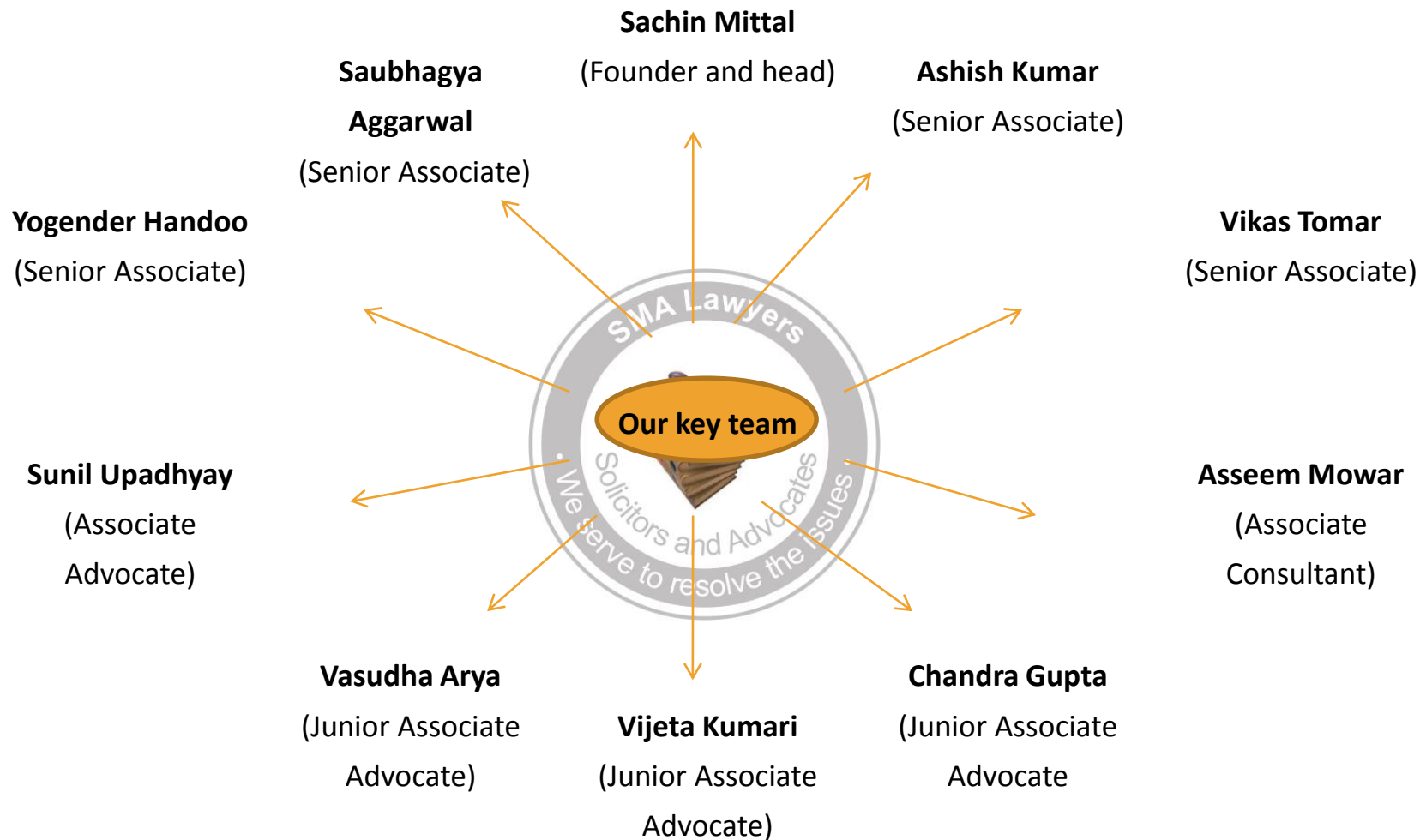
TAXATION

- The Firm regularly advises its clients on the establishment of their local offices in India and helps them in tax structuring.
- The Firm has prime experience in advising its clients in the matters and issues with regard to:
 - Double Taxations Avoidance (DTA)
 - Transfer Pricing
 - Mechanizing and Structuring Business Models for its National and International Clients to ensure the Minimum Tax Liability
 - Registrations, Documentation, Statutory Returns, Deposits, Rebate/Refund, Chargeability, Appeals, Treaty Interpretation, Withholding Tax
 - Advance Tax Rulings in respect of a Transaction
 - Valuation, Related Party Transactions, Classification, Interpretation of Notifications
- Filing of Representations before Ministry of Commerce and Finance
- Handling Litigations with regard to Income Tax, Excise, Customs, Service Tax, Sales Tax

OURS CLIENTS

- We are acting as advocates and solicitors for well known and reputed national as well as international clientele including many of the top Fortune 500 companies. Our clientele ranges from privately owned to public listed Companies.
- We maintain the highest standards of legal practice to match the quality of our clients, but due to the confidentiality of certain sensitive work, the names of our clients are not published and/or made available without client consent.
- The list of our clients is also not provided due to Bar Council of India restrictions. However, we do release the names of select clients if specifically requested by a potential client. To obtain a general list of our clients for a particular discipline, please send an email. Please indicate the discipline or area of practice in the subject line and the contemplated work expected of us in your message.

TEAM OF SMA LAWYERS



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