

LINCOLN LEGAL SERVICES (MYANMAR) LIMITED

CONVENIENCE TRANSLATION - ACCURACY NOT GUARANTEED

**Ministry of Investment and Foreign Economic Relations
Directorate of Investment and Company Administration**

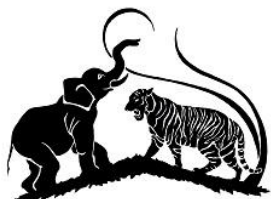
Directive No. 106/2025

1387, 10th Waxing Day of Tawthalin

(1 September 2025)

Companies and organisations to strictly comply with the orders, directives and notices issued by the Registrar

1. Exercising the powers conferred by section 1 (c) (31) of Myanmar Companies Law 2017, the Director General of the Directorate of Investment and Company Administration issues from time to time notifications, orders, directives, procedures, schedules and forms that companies and organisations must comply with according to section 462 (a) (2).
2. Companies and organisations registered in the company registration system according to the Myanmar Companies Law are responsible for respecting and complying with the Myanmar Companies Law and Regulations and with the orders, directives and procedures issued by the Registrar.
3. Companies must submit the following documents to the Registrar by e-mail at the time of submitting their annual return, which according to section 97 Myanmar Companies Law must be submitted within 2 months of incorporation:
 - (a) Evidence of a bank account opened in the name of the company;
 - (b) endorsement from the police station confirming that the company's registered office is actually located on the ground;
 - (c) endorsement from the police station confirming that directors actually reside at the registered address, and in case of foreigners, documents issued according to the Registration of Foreigners Rules;
 - (d) endorsement from the police station confirming that company members actually reside at the registered address if they are individuals, and relevant documents if they are legal persons.
4. When company members transfer shares, the following documents must be sent to the advertised e-mail addresses:



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- (a) Resolution of the company's board of directors approving the share transfer according to section 83 Myanmar Companies Law;
 - (b) copies of the agreement signed by the transferor and the transferee, with evidence of stamp duty paid.
5. When changing a company director, the following documents must be submitted together with a copy of the citizenship scrutiny card/passport:
- (a) Resolution of the meeting of shareholders held according to section 173 Myanmar Companies Law;
 - (b) document signed by the person concerned for the appointment/resignation, and if the post is ceased, a description of the reason according to section 178.
6. The Registrar will be more attentive to the legal compliance status of public companies, and public companies should only be established if they are truly necessary for their business operations and can strictly comply with the provisions that public companies must specifically comply with.
7. The Registrar registers companies and organisations only to enable them to do business. These companies and organisations must fully comply with the laws, rules, directives and procedures issued for their business by the relevant ministries and departments, and if any action is taken by relevant departments due to any failure, the Registrar will also take necessary action.
8. If companies or company officers fail to comply with laws in force, including the Myanmar Companies Law, or violate any provision, necessary action will be taken, including restricting their participation in any other company. In addition, vetting related to anti-money laundering and counter-terrorism financing procedures will also be carried out.
9. When a new company is proposed to be established, the persons who will serve as directors will be vetted and approved only if they did not fail to comply with the provisions of the Myanmar Companies Law and other laws in force.
10. Therefore, this directive is issued to ensure strict compliance when the Registrar requests documents that are necessary for the registration of a new company and in connection with requests for registration made by companies.

(Thant Sin Lwin)

Director General

Directorate of Investment and Company Administration

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Letter No. 22/22/02 (0996/2025)

Date: 1 September 2025

Copies to: [Omitted.]

About Lincoln Legal Services (Myanmar) Limited

Lincoln Legal Services (Myanmar) Limited provides the full range of legal and tax advisory and compliance work required by investors. We pride ourselves in offering result-oriented work, high dependability and a fast response time at very competitive prices. Please do not hesitate to contact us:

- Sebastian Pawlita, Managing Director
Phone: +95-9-262546284 (English)
E-Mail: sebastian@lincolnmyanmar.com

Office address: No. 55 (D), Inya Myaing Road, Bahan Township, Yangon Region

Web: www.lincolnmyanmar.com