GUIDE
FOR OVERSEAS FOUNDERS

ESTABLISHING IN SINGAPORE

The Founder's Guide to **Singapore:**

Structure, Reporting, and the Employment Pass under COMPASS

Written for overseas founders and finance leads establishing a Singapore entity: the Singapore side in substance, and the home-country questions to put to your own advisers before the first paper is signed.

MEDORA · JK MEDORA PAC

2026

ABOUT THIS GUIDE

General information, **not advice.**

This guide is published by JK Medora PAC as general information for its intended readers. It is not professional advice, and it is not a substitute for advice on your own facts. Nothing in it creates a client relationship with the firm.

Regulatory figures, thresholds, and conditions change. Where this guide states a figure or a condition, the current published criteria of the relevant authority govern any assessment, whatever this guide says.

One chapter behaves differently by design. Chapter 10 is a corridor spotlight on the United States, covering the US side at orientation level only: it names questions for a founder's US advisers, and it states no US rate, threshold, form, or deadline. Founders from other jurisdictions face equivalent home-country questions with their own advisers. The Singapore chapters carry the substance of the guide.

> FIGURES CURRENT AT PUBLICATION
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> The figures and thresholds cited in this guide were checked against the relevant published sources and were current at publication, verified July 2026.

Before acting on anything in this guide, take professional advice on your own circumstances. A short conversation with a partner will establish where your situation sits against the rules described here.

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CONTENTS

What this guide **covers.**

Know your **home corridor.**

Every overseas founder establishing a Singapore entity works a corridor: two rule systems, home and Singapore, that one structure must satisfy at once. The Singapore half carries the substance of this guide. The home half differs by jurisdiction, and the first question is what your corridor rests on: treaty architecture with Singapore, or domestic rules alone. That question belongs to your home advisers, and it comes before the first paper is signed.

Take the United States, spotlighted in Chapter 10, as the worked case. The most important structural fact in that corridor is an absence. The United States and Singapore have no comprehensive income tax treaty, and Singapore does not appear on the IRS's published list of United States income tax treaty partners. That does not mean the two countries have no agreements of any kind; it means the comprehensive treaty architecture that underpins most other major corridors is not there.

SOURCE: IRS PUBLISHED LIST OF UNITED STATES INCOME TAX TREATIES, VERIFIED JULY 2026. CURRENT POSITIONS GOVERN.

The practical consequence is that the corridor is built on each country's domestic rules rather than on negotiated treaty architecture. There is no treaty tie-breaker when residency is contested, no treaty cap on withholding rates, and no treaty permanent establishment threshold. Relief from double taxation, where it exists, comes from each side's unilateral mechanisms, and how those mechanisms apply to a particular structure is a question for advisers on both sides. None of this is a reason to avoid Singapore. It is a reason to design deliberately: structures that lean on treaty benefits elsewhere in a group have nothing to lean on here, so entity classification, the direction of payment flows, and where functions genuinely sit carry more of the load than they would in a treaty corridor.

MEDORA'S READ

> The absence of a treaty is not a reason to stay away. It is a reason to **design deliberately,** because a structure in this corridor has nothing to lean on except the quality of its own design.
>
> XERXES J. MEDORA · MANAGING DIRECTOR

This guide is written for founders and finance leads establishing a Singapore entity: a first operating company in Asia, a regional subsidiary, or a holding structure. It is about companies rather than personal relocation; Chapter 09 covers the pass a relocating founder will hold. The guide is deliberately weighted: the Singapore side in substance, from the entity and its statutory fixtures through tax, reporting, and the compliance calendar to the Employment Pass under COMPASS; the home-country side once, in Chapter 10, as a corridor spotlight on the United States, one example of the questions every corridor carries. This guide names those questions; it does not answer them.

Formation facts, as design inputs.

Three statutory fixtures attach to every Singapore company from day one, and none of them is optional. For an overseas founder the useful mental shift is to read them not as friction but as design inputs: each one interacts with decisions the rest of this guide covers.

FIXTURE	REQUIREMENT
Resident director	At least one director must be ordinarily resident in Singapore: a citizen, a permanent resident, or a person who meets ACRA's local residency rules.
Company secretary	Appointed within six months of incorporation; must meet local residency requirements; cannot be the same person as a sole director.
Registered office	A Singapore address, open and accessible to the public for at least three hours on each business day during normal business hours.

SOURCE: ACRA, VERIFIED JULY 2026. CURRENT ACRA REQUIREMENTS GOVERN.

The mechanics of registration are quick where the file is complete. The company name must be successfully reserved before registration is filed; ACRA's registration fee is S$300, with a separate name application fee. Most registrations are approved soon after payment, complex applications can take up to 15 working days, and applications needing approval from a referral authority take 14 to 60 days.

One mechanic matters more than the rest for founders abroad. Founders without Singpass access cannot file through Bizfile themselves; ACRA directs them to engage a corporate service provider in Singapore to submit the application. Every foreign-owned incorporation therefore has a local professional in the chain from the start.

Now the design reading. Who takes the resident directorship, where the registered office sits, and how the secretary role is resourced are decisions that interact with tax residency, with the employer profile that COMPASS will later score, and with the audit and reporting calendar. The groups that struggle are the ones that treated formation as a checkout flow and met the design questions afterwards.

This guide deliberately states no minimum share capital figure and no timing beyond ACRA's published processing positions. The current ACRA requirements govern every item above.

Three patterns that recur.

Three structure patterns recur among overseas groups establishing in Singapore, drawn here from the US corridor that Chapter 10 spotlights. They are described as patterns, not recommendations; which one fits is a decision to price with advisers on both sides, home and Singapore, before any paper is signed.

Delaware parent, Singapore subsidiary

The default for US-headquartered companies expanding into Asia. The Singapore entity is an operating subsidiary, priced at arm's length for the functions it performs, with Chapter 06 governing the Singapore transfer pricing file. The pattern is clean for US investors and familiar to US counsel, and the Singapore side of it is well trodden.

Singapore parent, US subsidiary

Founders targeting Asian markets or Asian capital sometimes ask whether the top company should be Singaporean. The honest treatment is that it changes the US analysis fundamentally for a US-citizen founder: every question in Chapter 10 lands with more weight. It is sometimes done, and it is a decision to take with a US adviser and Medora in the same conversation, not one after the other.

Personal relocation with the company

The founder moves to Singapore on an Employment Pass while the cap table stays in Delaware. The Singapore side is covered in this guide: the pass and COMPASS in Chapter 09, and the personal tax residency questions that follow a move. The US side does not switch off when the founder boards the flight; a relocating founder remains a US taxpayer, and the Chapter 10 checklist applies in full.

> A STATUTORY SIDENOTE: RE-DOMICILIATION
>
> Inward re-domiciliation of a foreign entity into Singapore exists as a statutory route. The application fee is S$985, processing takes up to 40 working days from complete submission, and the entity becomes a Singapore company with its obligations, liabilities, properties, and rights preserved. The US tax consequences of moving a US entity out of the United States are a specialist question in their own right; take US advice before this route is considered at all.

Across all three patterns the same rule holds: the Singapore fixtures from Chapter 02 are constant, and the expensive differences sit in the home-country analysis. For the US corridor, that is the subject Chapter 10 returns to.

Seventeen per cent, and **the rate beneath it.**

Singapore taxes companies at a flat rate of 17 per cent of chargeable income, and it applies the same rate to local and foreign-owned companies alike. There is no separate rate for subsidiaries of overseas parents, no graduated federal-and-state stack, and no municipal layer. One rate, applied to chargeable income, assessed one year in arrears: the Year of Assessment 2026 taxes the income of the financial year that ended in 2025. The lag matters for provisioning, because the tax expense in this year's accounts settles against an assessment raised next year.

The headline rate also overstates what most companies actually pay. Two standing exemption schemes and a Budget-cycle rebate sit beneath it, and effective-rate planning should be done against the current IRAS position rather than a remembered one. The filing rhythm that collects it all sits in Chapter 08.

SCHEME	RELIEF	CEILING
Partial exemption	75 per cent of the first S$10,000 of normal chargeable income, and 50 per cent of the next S$190,000.	S$102,500 per YA
Start-up exemption	75 per cent of the first S$100,000, and 50 per cent of the next S$100,000. First three consecutive YAs for qualifying new companies; the partial exemption applies from the fourth.	S$125,000 per YA
YA 2026 rebate	50 per cent of corporate tax payable, paired with a CIT Rebate Cash Grant of S$2,000 for active companies meeting a local-employee condition.	S$40,000 combined

SOURCE: IRAS, VERIFIED JULY 2026. REBATES AND EXEMPTIONS VARY BY YEAR OF ASSESSMENT; CURRENT IRAS POSITIONS GOVERN.

Rebates are Budget creatures; they change from year to year and should be checked, not assumed. The standing schemes are steadier, and for a new Singapore subsidiary the start-up exemption question, whether the company qualifies, belongs in the first conversation rather than the first filing.

> ILLUSTRATION ONLY
>
> A Singapore subsidiary with normal chargeable income of S$300,000 under the partial exemption shelters S$102,500, leaving S$197,500 taxable. At 17 per cent that is S$33,575 before any rebate, an effective rate of roughly 11.2 per cent. The numbers are round and hypothetical; the pattern is the point. At this scale the effective rate sits meaningfully below the headline.

Nine per cent, and the S$1 million tests.

Singapore's goods and services tax runs at 9 per cent on standard-rated supplies made on or after 1 January 2024. Registration is compulsory on either of two tests, retrospective and prospective, both turning on taxable turnover of S$1 million.

TEST	TRIGGER	APPLICATION
Retrospective	Taxable turnover in the past calendar year exceeded S$1 million.	Apply by 30 January of the following year; registration effective 1 March.
Prospective	Taxable turnover can reasonably be expected to exceed S$1 million in the next twelve months.	Apply within 30 days of the forecast.

SOURCE: IRAS, VERIFIED JULY 2026. CURRENT IRAS POSITIONS GOVERN.

The prospective test is the one that catches growing foreign subsidiaries, because it turns on a signed contract or a credible pipeline, not on a year-end print. Voluntary registration below the threshold can make commercial sense for some businesses and is worth assessing rather than assuming.

Where foreign groups most often stumble is the assumption that GST behaves like a consumption tax they already know. The differences show up in the details that invoices turn on: the treatment of exported services, reverse-charge obligations on imported services, and the recovery position of a holding entity that makes few taxable supplies of its own. Each is answerable, but none should be answered by analogy to another country's rules.

For an overseas-headquartered group the discipline is easy to state and hard to keep: put GST on the setup agenda before the first invoice is issued, and treat the two registration tests as a standing item in management reporting rather than a year-end question.

Money on the move, and the paper behind it.

Withholding on the way out

Once a Singapore entity earns, the money has to move: dividends, royalties, interest, service and management fees. Each route out carries its own withholding tax analysis under Section 45 of the Income Tax Act and its own documentation burden. The classification question is usually where the money is won or lost: the same cash flow described as a royalty, a service fee, or a cost reimbursement can carry three different withholding outcomes. Gross-up clauses in intercompany agreements quietly shift the economic cost of getting this wrong from the recipient to the payer, which is why the analysis belongs before the payment leaves the account rather than after.

This guide states no withholding rates, deliberately. Rates depend on the character of the payment, they change, and in this corridor there is no treaty to cap them: the domestic rules carry the whole weight, and the current IRAS rates govern. In a no-treaty corridor the classification analysis is not a refinement; it is the entire game.

Transfer pricing: the documentation duty

Singapore applies the arm's length principle, and IRAS expects related-party arrangements to be supported by documentation prepared to its requirements. Since the Year of Assessment 2019 the duty has statutory teeth: taxpayers meeting the prescribed conditions must prepare transfer pricing documentation under Section 34F of the Income Tax Act 1947. The documentation must be contemporaneous, built on the information available when the transactions were priced rather than reconstructed later, and it must be produced to IRAS within 30 days of a request and retained for at least five years. Failure on timing, content, production, or retention each carries a fine of up to S$10,000, and the quieter, larger cost is an adjustment defended from a thin file.

The main gateway condition is scale: documentation is required where gross revenue from the trade or business exceeds S$10 million for the basis period, with related-party transaction thresholds and specified exemptions beneath that. Whether a particular entity falls inside the mandatory rules, and what proportionate documentation looks like if it does not, is a factual assessment made against the current IRAS requirements rather than a one-line answer.

The recurring weakness in practice is not the pricing itself but the paper: intercompany agreements that describe an arrangement nobody follows, and benchmarking done once and never revisited as the business changed. For an overseas parent with a Singapore subsidiary, the intercompany story has to read the same from both ends of the arrangement, and documentation that matches operational reality is the whole defence.

SOURCE: IRAS TRANSFER PRICING GUIDANCE, VERIFIED JULY 2026. CURRENT IRAS REQUIREMENTS GOVERN.

Audit, reporting, and the group test.

The starting point in Singapore company law is that a company's financial statements are audited each year. The small company exemption then removes that obligation for private companies that meet at least two of three criteria for the immediate past two consecutive financial years.

CRITERION	THRESHOLD	TEST
Revenue	S$10m or less	Meet at least two of the three criteria for the immediate past two consecutive financial years. Private companies only. Companies in a group are also tested on the consolidated group figures.
Total assets	S$10m or less	
Employees	50 or fewer	

SOURCE: ACRA SMALL COMPANY AUDIT EXEMPTION CRITERIA, VERIFIED JULY 2026. CURRENT ACRA CRITERIA GOVERN.

Three points refine the test. Corporate shareholders do not disqualify a company, and exempt private company status is not required. A newly incorporated private company, less than two years old, qualifies by meeting the criteria in the current financial year. And the test is two of three, so a company can exceed one threshold comfortably and still qualify.

The group test

For foreign-owned subsidiaries the group test is the clause that decides the outcome. A company that is part of a group qualifies only if the entire group, including foreign entities, meets at least two of the three criteria on a consolidated basis for the immediate past two consecutive financial years. A modest Singapore entity inside a large overseas group will usually fail the group limb however small its own numbers are, which is why most foreign-owned subsidiaries audit even when the local figures look exempt.

MEDORA'S READ

If your Singapore entity is consolidated into a parent of any size, the working assumption should be that **an audit is required,** and the exemption analysis exists to confirm it rather than to escape it.

XERXES J. MEDORA · MANAGING DIRECTOR

Two closing points on the exemption surprise people. Exemption from audit is not exemption from financial reporting: the financial statements must still be prepared, and the filing requirements do not change. And many foreign-owned entities audit voluntarily even where exempt, because the group auditor, a bank condition, board preference, or sale-readiness asks for it.

> **WHEN NOT TO BUY**
>
> The exemption assessment costs a conversation, not an engagement. Sometimes the right answer is that your entity qualifies and you should not buy an audit this year. A firm that tells you so, and says what would change the answer, is worth keeping.

The reporting seam

Singapore-incorporated companies report under Singapore Financial Reporting Standards (International), and SFRS(I) standards are equivalent to IFRS Accounting Standards as issued by the IASB. A parent consolidating under US GAAP therefore sits across a genuine framework seam: the Singapore statutory accounts and the group reporting pack are prepared under different frameworks, and someone has to own the mapping between them. The clean pattern is a documented bridge, prepared once a year as part of the reporting calendar, rather than ad hoc journal heroics in the last week before group close.

The seam is workable, and working it is an established part of Medora's practice: the firm acts as component auditor for Singapore entities of overseas parents, works to group instructions from overseas group auditors, and prepares reporting packs, with framework experience spanning IFRS and US GAAP. Chapter 11 sets out what that looks like in an engagement.

One year, **two clocks.**

An overseas-owned Singapore company lives on two calendars at once. The Singapore clock is statutory, dated, and set out below against a hypothetical 31 December year end. The home-country clock runs in parallel, and this guide deliberately presents it without dates or form numbers, because it belongs to your home advisers.

BY WHEN	OBLIGATION
31 March	Estimated Chargeable Income filed with IRAS, three months from year end, unless the filing waiver applies.
31 May	Financial statements to members, five months, where the AGM exemption route under Section 175A is used.
30 June	Annual general meeting, six months, if one is held.
31 July	Annual return filed with ACRA, seven months.
30 November	Corporate income tax return, Form C-S or Form C, for the Year of Assessment.

ILLUSTRATION FROM A HYPOTHETICAL 31 DECEMBER YEAR END. DEADLINES PER ACRA AND IRAS, VERIFIED JULY 2026. CURRENT POSITIONS GOVERN; LISTED COMPANIES RUN ON DIFFERENT TIMELINES.

Around the dated cycle run the continuous obligations. The GST registration tests from Chapter 05 are always on. Financial statements are filed with ACRA as part of the annual return unless an exemption applies, in simplified or full XBRL depending on the company's profile; the solvency-declaration carve-out available to exempt private companies is not available to a corporate-owned subsidiary, which can never be an exempt private company. And the register of registrable controllers, a private register of the individuals and entities that ultimately own or control the company, is kept at the registered office or the corporate service provider's office, with changes lodged with ACRA's central register within two business days.

A group that plans its Singapore filing calendar off the parent's fiscal rhythm rather than off these dates tends to discover the mismatch under deadline.

THE HOME-COUNTRY COLUMN, UNFINISHED BY DESIGN

In the US corridor that Chapter 10 spotlights, the year contains at least: the founder's individual return with its foreign information attachments, the parent company's return where the parent is a US corporation, reporting on foreign financial accounts, and any state filings. Every corridor takes two advisers, and one combined calendar both of them have seen.

The Employment Pass, under COMPASS.

The Employment Pass is MOM's pass for foreign professionals, managers, executives, and technicians, and for a relocating founder it is usually the pass in question. Eligibility runs in two stages: a minimum qualifying salary, then COMPASS, the Complementarity Assessment Framework.

Stage one: the salary floor

TRACK	APPLICATIONS BEFORE 1 JAN 2027	APPLICATIONS FROM 1 JAN 2027
General	S$5,600 a month, rising progressively with age from 23 to S$10,700 at 45 and above.	S$6,000, rising to S$11,500.
Financial services	S$6,200, rising to S$11,800.	S$6,600, rising to S$12,700.

SOURCE: MINISTRY OF MANPOWER ELIGIBILITY CRITERIA, VERIFIED JULY 2026. THE CURRENT MOM CRITERIA ALWAYS GOVERN.

The age gradient is the detail that catches planning: the floor for a seasoned executive sits close to double the entry figure.

The renewal cutover runs a year behind the application cutover, and getting it right matters. The current scales apply to renewals of passes expiring before 1 January 2028; the higher scales apply to renewals of passes expiring on or after that date. A pass granted in 2026 is renewed against the criteria in force at renewal, not the criteria it was granted under, so a salary that cleared the floor at grant may need revisiting before renewal.

Applications are employer-sponsored, and employers must show they have fairly considered the local market, including advertising requirements. For a founder this has a practical edge: the sponsoring employer is the new Singapore entity itself, which is one more reason the entity design comes first.

Stage two: COMPASS

COMPASS scores each application against a points framework. Applications must earn 40 points across foundational criteria covering salary, qualifications, workforce diversity, and support for local employment, with bonus criteria available for skills shortages and strategic economic priorities. The framework scores the employer as well as the candidate, which is why a first Singapore hire should be planned alongside the entity design rather than after it: a newly formed subsidiary's employer profile is part of the score.

For founders specifically, a one-person Singapore entity has, by construction, a thin employer profile on the framework's diversity and local-employment criteria. That is a plannable fact, not a wall. Salary and qualifications carry points, bonus criteria exist for shortage skills and strategic priorities, and the hiring plan's first local roles change the profile. MOM publishes the criteria and points tables, and the published tables govern; this guide states no processing times, no approval rates, and no fees.

MEDORA'S READ

A one-person entity scores as what it is. Plan the founder's pass **alongside the first two local hires,** not before them.

XERXES J. MEDORA · MANAGING DIRECTOR

Above and beside the EP

Above the EP sits the Overseas Networks and Expertise Pass for senior movers: a fixed monthly salary of at least S$30,000, earned over the twelve consecutive months before application with an established employer, one with a market capitalisation of at least US$500 million or annual revenue of at least US$200 million, or committed by a Singapore-based employer for a role starting within six months. An alternative route exists for outstanding achievement in sport, arts and culture, or academia and research. Tech.Pass also exists for senior technology talent; its criteria sit on MOM's site.

Where Medora sits in this chapter is the planning, not the paperwork: the entity design the employer profile rests on, the sequencing of the first hires, and the wider group setup the application will describe. MOM's published process governs the application itself.

Corridor spotlight: **the United States.**

This chapter spotlights one home jurisdiction as a worked example of the home-country questions every corridor carries; founders from other jurisdictions face equivalent questions with their own advisers. It is also different from the nine chapters before it, and the difference is the point. The United States taxes its citizens, residents, and domestic corporations on worldwide income, and it attaches reporting duties to foreign structures that most other countries do not. A US founder who owns a Singapore company has not moved income out of the US system by moving it into a Singapore entity. What the founder may well have created is what US law calls a controlled foreign corporation, a status with reporting consequences and potentially current US taxation of the company's income. Whether that is so on your facts, and what follows if it is, are questions for a US practitioner.

The checklist below is therefore deliberately a list of names, not explanations. Each item is one question to put to your US adviser, and the right time to ask is before incorporation, not at the first US filing season.

- **Controlled foreign corporation status:** whether the Singapore company is one, and what that triggers.
- **Current-inclusion regimes:** the rules that can tax a US owner on a foreign company's income as it arises, under whatever names and parameters are in force when you ask.
- **Entity-classification elections:** whether the Singapore company should be treated as a corporation, a disregarded entity, or a partnership for US purposes, and whether any election is time-sensitive from formation.
- **Information reporting:** the returns that attach to US ownership of a foreign corporation, and the penalty regime behind them.
- **Foreign account reporting:** the founder's own Singapore accounts and the company's, under the account-reporting regimes that reach them.
- **Relocation questions:** how a long-term move to Singapore changes the founder's federal and state filing position.
- **Double tax relief:** with no comprehensive treaty in the corridor, what unilateral mechanisms exist on each side, and how they interact with the structure chosen.

None of these items carries a rate, a threshold, a form number, or a deadline in this guide. That is deliberate. US federal tax rules move, and a designed document that will circulate for a year is the wrong place to pin them down; the current advice of a US practitioner is the only safe source.

CONFIRM WITH A US ADVISER

The US content in this guide is orientation only. It names questions; it does not answer them, and nothing in this chapter states a US rate, threshold, form, or deadline as current. US federal and state tax positions must be confirmed with a qualified US tax adviser on your own facts before any step is taken.

Medora advises on the Singapore side of this corridor and coordinates with the client's US advisers. The firm does not advise on US tax.

That boundary is not a disclaimer of convenience; it is how the corridor works when it works well. The Singapore half done properly, the US half owned by a US practitioner, and the two coordinated: one entity map both advisers have seen, one calendar carrying both sets of obligations, and intercompany paperwork that tells the same story from both ends. Chapter 08's two-clock calendar is the working document, and this chapter's checklist is its US column.

It also means there are things Medora will not sell you. The firm will not advise on your US return, will not opine on an election under US rules, and will not tell you that a Singapore structure solves a US question. What the Singapore side can do is be designed so the US analysis lands on clean facts: functions sitting where they are said to sit, documentation that matches operational reality, and a reporting rhythm your US adviser can rely on.

MEDORA'S READ

Every question on the previous page costs less as a design input than as a repair. Ask them **before you incorporate,** not at your first filing season.

XERXES J. MEDORA · MANAGING DIRECTOR

Where a client's US advisers sit within a DFK International or LEA Global member firm, the coordination starts warm. Where they do not, Medora works to the same discipline with whichever adviser the client appoints.

How Medora helps.

JK Medora PAC is a partner-led Singapore practice of ACRA-registered Public Accountants, established in 1978 and built around foreign-owned Singapore entities: subsidiaries, regional headquarters, and family office vehicles whose parents and principals sit in the UK, US, EU, Japan, and Korea. The work this guide describes is the firm's ordinary day: the entity questions, the tax filings, the audit and the group reporting seam, and the compliance calendar that holds it together.

The firm is a member of DFK International, an association of independent accounting firms and business advisers with a presence in over 85 countries, and of LEA Global, which counts over 140 members and describes itself as the fourth largest accounting association in the world. Network membership is not a licence and not a regulatory status; Medora's regulatory standing rests on its ACRA registration. What membership does mean is reach: where a client's home advisers sit within a member firm, coordination starts warm.

For overseas-parented groups, Medora acts as component auditor for Singapore entities of overseas parents, works to group instructions from overseas group auditors, and prepares reporting packs, with framework experience spanning IFRS and US GAAP. On tax, the practice works as the reliable local counterpart to a group's own function and advisers: policy translated into positions IRAS will accept, and a Singapore file that tells the same story as the group's.

NAME	BACKGROUND
Xerxes J. Medora	Managing Director. Fellow of the Institute of Chartered Accountants in England and Wales, admitted 2003; Fellow of the Institute of Singapore Chartered Accountants, admitted 2012; ACRA registered Public Accountant. DFK International audit technical committee member since 2014; LEA Global Asia Pacific chairman since 2026.
Charanjit Kaur	Senior Tax Manager. Heads the tax department, with more than 30 years of international tax experience across Big 4 and mid-tier international firms. Specialises in tax incentives, digital tokens, GST, cross-border restructuring, and withholding tax compliance. FCCA since 2004; SCTP Accredited Tax Advisor (Income Tax); SCTP Accredited Tax Professional (GST).

Engagement starts the way the closing page describes: an enquiry through the website, and a first conversation with a partner rather than a business development team. Bring the entity map you have, however rough, and the names of your home-country advisers. The useful first conversation is about sequence, not services.

HOW TO REACH MEDORA

The next step is **a conversation.**

Enquiries reach the firm through the website. The first conversation is with a partner, not a business development team.

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