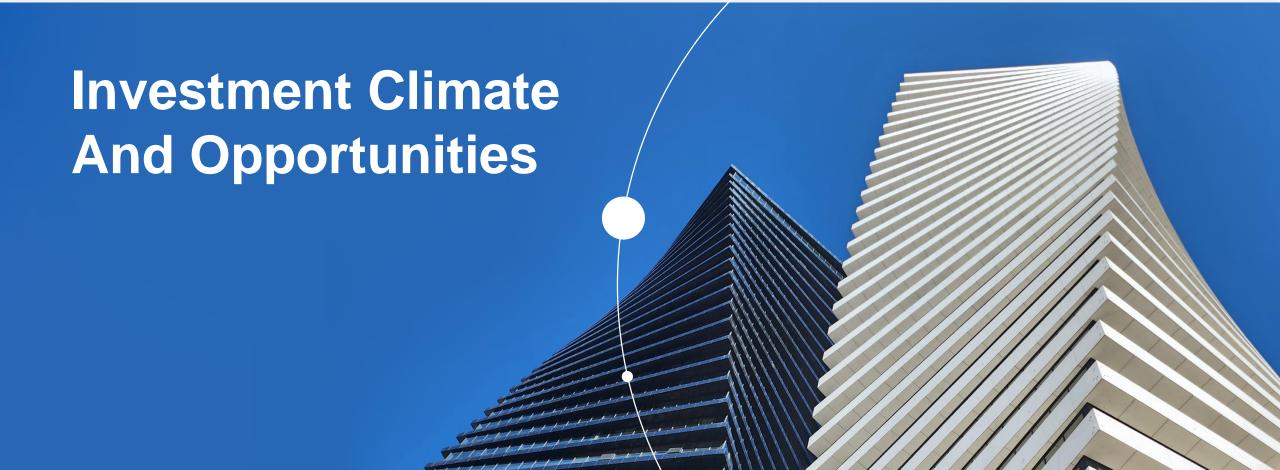


GEORGIA

A PLEASURE DOING BUSINESS



Why Georgia

Strategically located at the crossroad of Europe and Asia



7th Easiest Country to do Business

(World Bank's Ease of Doing Business Report 2020)



3rd Least Tax Burden Country, with 9.9% Total Tax Rate

(World Bank Group)



Free Trade
Agreements with
Market of 2.3
Billion population

(Including EU, EFTA, CIS and China)



Competitively Priced, Skilled and Productive Workforce

The Country At A Glance

Region	Europe
Population	3.7 Million
Capital	Tbilisi
Govt type	Parliamentry
GDP Per Capita (2023)	8,210.1 USD
Inflation (2023)	2.5%
Currency	Georgian Lari



2 international seaport



3 international airport











(2023)(2019-2023 average)

Source: Geostat

Georgia Standing Out



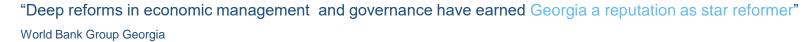














Spend Less Time On Paperwork

Georgia Ranks 7th in Ease of Doing Business Ranking, Here's Why:

Starting a Business 1 Day **9.2 DAYS Registering a Property** 1 Day 23.6 DAYS **Getting Construction Permit** 63 Days 152.3 DAYS **Number of Tax Payments (per year)** 10.3



OECD High Income Countries Average



Your Nearshoring Destination



UK - FTA

EFTA - FTA

CIS - FTA

Turkey - FTA

Ukraine - FTA

China (incl. Hong Kong)



Free trade agreements cover market with 2.3 bln population



Centrally located to access Europe, Asia and the Middle East



Simple and service-oriented customs policy and administration



80% of goods are free from import tariffs

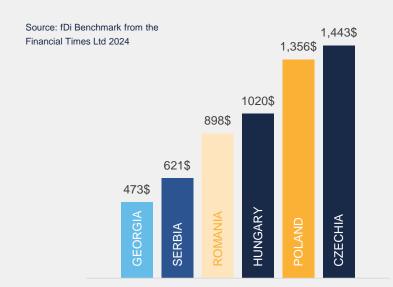


Membership of both Middle Corridor and TRACECA



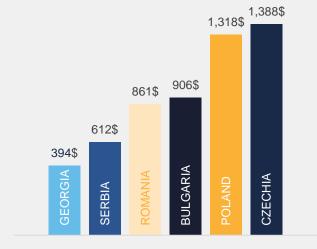
Connected to the EU's Trans-European Transport Networks

Access Young, Skilled And Competitive Talent Pool



Average Monthly Salary for Skilled Production Operative

(including social security)



Average Monthly Salaries in Customer Service (including social security)

'We have found the Georgian workforce to be highly skilled, highly educated and add value to our company' -

Ann Davies, Head of Country, Georgia, BP















Unemployment



Access To Fresh Talent Pool

Graduate Talent Pool

Over

122,000

graduated from public and private HEIs (bachelor, master and professional programs) in the last 5 years **Multi-lingual Skills**

Approx

574,000

English, German, French and Italian speakers in major cities of Georgia

(Source: Deloitte research)

Specialized English, German and other European language schools available in the country

'We have today a very good engineering team because they are very responsive and very well educated'

Arie Weisbort, CEO Aerostructure Technologies Cyclone



98%

Literacy Rate 64 HEIs **66** VETs

92%

Population with Secondary Education

Competitive Operational Costs

213.4¢ *all utility costs are given in USD Cents 34.9¢ 35.1¢ Source: fDi Benchmark from the Financial Times Ltd 2024 31.7¢ 32.1¢ 33.1¢ 22.5¢ 22.7¢ 100.3¢ 100.8¢ 15.7¢ 13.2¢ 13.8¢ 14.4¢ 79.3¢ 11.3¢ GEORGIA 55.3¢ BULGARIA HUNGARY BULGARIA BULGARIA ROMANIA CZECHIA CZECHIA SERBIA SERBIA 14.6¢

Electricity (per kWh)

Industrial Gas (per c/m)

Water (per c/m)





Day ahead, intra day and balancing markets (operated By Nord Pool)



All consumers
(ex. Household) can find
direct supplier



Buyer can choose supplier and negotiate price

Benefit From The Most Attractive Tax System

Taxation System











Property Tax



Import
Tax
(depending on goods imported)



- Personal Income taxes for interest, dividends and royalties are just 5%
- Double Taxation avoidance Treaties with 57 countries

*up to 2% paid by Government until savings reach 60,000 GEL



Tax on Retained Profit



Free Industrial Zones



Least Tax Burden Country in the World by Total Tax Rate

(% of profit)



BUSINESS PROCESS OUTSOURCING (BPO, SSC and GBS)



IT























LOGISTICS
DISTRIBUTION AND STORAGE



RENEWABLE ENERGY



ADVANCED MANUFACTURING

















We Are Here To Support Your Business



FREE INDUSTRIAL ZONES

Special Tax Regime

- Exemption from all taxes except Personal Income Tax (20%), which is paid from employees' salaries (goods produced for export)
- In case of import form other territory of Georgia, the company has to pay VAT and 4% of revenue from national sales
- Simplified Procedures and Available Facilities
- Great Location: Tbilisi (capital city), Poti (sea port), Kutaisi (International Airport)

TAX INCENTIVES

International Company status

 Profit and personal income taxes for IT companies reduced to 5%

FINANCIAL INCENTIVES

State Support Programs

- Subsidies for loan interest payment 3%
- Collateral Guarantee co-financing up to 80% of the principal

FDI Grants

- Eligible sectors: electronics, auto & aircraft parts, BPO, MRO, logistic centers
- Cashback on investment costs, including workforce training costs
- Investment obligations:
 - Manufacturing of electronics, auto& aircraft parts at least 100 new jobs created and USD 3 mln investment
 - BPO/SSC/GBS at least 200 new jobs created and USD 0.8 mln investment
 - o IT at least 50 new jobs created and USD 0.8 mln investment
 - MRO, logistic centers at least 50 new jobs and USD 3 mln investment



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