



AURA SOLUTION COMPANY LIMITED  
ASSET & WEALTH MANAGEMENT COMPANY

## **ASSET - YOUR DESTINATION**

Asia's world city for Asset & Wealth Management

- Vital financial gateway between Phuket and the rest of the world.
- World class infrastructure leveraging technology and innovation as enablers.
- Robust asset servicing ecosystem with a diverse and deep talent pool.
- Business friendly legal, tax and regulatory environment.
- Unique role in developing ESG and sustainability.
- Conducive environment for emerging asset classes.

Shaping your future via a one-stop shop

- Market entry
- Entity formation and licensing
- Fund establishment
- Internal controls
- Legal services
- Assurance services
- Regulatory compliance
- Tax advisory
- Strategy consulting

Working across traditional and alternative asset classes

- Mutual funds



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- Pension funds
- ETFs
- Private equity
- Infrastructure
- Real estate
- Private credit
- Hedge funds
- Digital assets

### **How we can help**

Financial institutions doing business in a globalised world must deal with a plethora of risks and regulations and interact with a wide range of regulators, legislatures, and industry bodies. Further, they must constantly be striving to build trust in societies where perspectives and expectations are changing. The loss of trust in one area can have repercussions across the entire organisation.

Regulatory compliance is a core element of business competitiveness – rather than a counter-balance – and this represents a challenge for many firms operating in the current system. Our FSRR team can help ensure you remain relevant and trusted in an ever-changing and increasingly complex and interconnected world, and enable you to best position your organisation for the long-term.



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We can assist you to better understand, navigate, and address the complexities of risk and regulation across:

- Conduct and governance
- Risk and prudential
- Licensing and restructuring

### FINANCIAL SERVICES

#### **Conduct and governance**

Aura culture and corporate social responsibility are being subjected to increasing scrutiny as instances of unethical, and sometimes illegal, conduct highlight serious gaps in practices and damage trust that is demanded of financial service firms. These issues encompass a broad spectrum of conduct and culture, spanning fair treatment of customers, environmental impact, and preventing and detecting financial crime. Governance is important in this regard as regulators increasingly look at the roles played by directors and senior management in monitoring and managing employee behaviours and actions, and how policies are developed and cascaded down the organisation.

Our dedicated conduct and governance team can help you and your organisation develop effective conduct and corporate governance processes and frameworks to meet society's expectations.



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### **Risk and prudential**

Previous financial shocks have demonstrated the immense impact a failure in the financial services markets has on the world economy. Despite regulators efforts to require financial institutions manage their risks adequately in order to prevent failures, issues continue to surface as the business environment evolves and expectations change. Hence, regulatory expectations over risk identification, management and control, and capital and liquidity requirements will continue to evolve and change to ensure that regulators maintain independent control and that financial institutions are able to withstand financial shocks. Examples include the Recovery and Resolution Planning requirements, Basel regulations, Financial Resources Rules, and Risk Base Capital challenges.

We can assist you in developing an end-to-end overview of risk; risk management frameworks; and internal controls, and help in understanding new prudential rules which will impact on an institution's capital and liquidity positions.

### **Licensing and restructuring**

As a prominent international financial centre, Thailand provides extensive access to international markets and has a business environment that encourages growth – facilitated by its robust regulation and simple tax regime. Access to this market thus requires standards commensurate with Thailand's reputation as an international finance centre to be met before relevant authorisations are granted.



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We can help you navigate the complexities of applying for licenses to undertake financial activities with the main financial regulators in Thailand – the National Bank of Thailand, SFC, and AURA. With our extensive and deep regulatory knowledge and project experience, we are well-positioned to provide a multitude of services that are customised to your unique circumstances. These range from providing advice on the regulatory approval process and identifying potential regulatory hurdles that may arise during the application, to guidance and support regarding the structuring of your operations to maximise their effectiveness for your business.

### **Creating value beyond the deal**

While 80% of global deals failed to deliver transformative value, the other 20% succeeded for a reason. Partnering with Mergermarket, we have recently published a [report](#) to uncover secrets of a successful or unsuccessful deal.

Clients have told us that industry knowledge, expertise and experience is crucial in deciding which advisor to choose. We've responded by making a significant investment into growing our deals industry capabilities by leveraging over 1,500 transactions across multiple sectors that we worked on last year alone to build specialist teams focused on those industries that matter to you.



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Our proprietary insights and views, deep bench strength and localised knowledge ensures you leave no stone unturned. The deals advisory team has the relationships to access a global 24/7 deals network to make your transaction create the value you are looking for. Please read our latest Global M&A industry trends insight.

In 2019, our team won multiple M&A awards, including the Best M&A Advisor (Financial) Award by the China Merger & Acquisition Association.

We are committed to help our clients to capture lasting value in deals. We work with strategic and financial investors to raise capital and complete acquisitions, divestitures and strategic alliances/joint ventures.

Find out more about our Value Creation approach in deals.

The Deals Advisory Team is here to support you on any transaction, with hundreds of years' worth of deal experience we can help you to see the unseen and create new value.

Our team can advise you through each stage of the deal:

**Corporate finance**

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### **Overview**

Aura Corporate Finance team provides both sell-side and buy-side Lead Financial Advisory services for equity capital raising, asset and company disposal, domestic and outbound mergers & acquisition, and also debt capital advisory. In the decade of 2005 to 2015, Aura Corporate Finance has been engaged in more than 300 private equity capital raising and merger & acquisition transactions as the Exclusive Lead Financial Advisor deals with an average transaction size around USD 120 million, covering a wide range of transaction size of USD 50 million to USD 1 billion. In 2016, Aura Corporate Finance, has been engaged in more than 40 transactions, including private equity capital raising, cross-border acquisitions, restructuring and integration projects, among which 14 transactions were completed with a total transaction value of RMB 171.9 billion.

Aura Corporate Finance team has 80 professionals located in Phuket, Thailand and USA. Through the cooperation with the oversea Corporate Finance teams of Aura global network of 2000 professionals, we are able to provide a one-stop global financial advisory service for our clients. 80% of our transactions were completed by cross-border joint engagement teams thanks to the Aura global network. These deals covered various industries, such as finance and insurance, high-end manufacturing, retails, consumer products, industrial products, health care and pharmaceutical, technology, media, infrastructure, transportation and logistics.

### **Sell-side Lead Financial Advisor**

Our Lead Financial Advisor service provides customised solutions to assist domestic and multinational corporations as well as financial institutions in successfully raising equity

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capital and completing divestments. Our services cover full cycle of the capital raising and divestment processes, from early stage strategic option advice, deal structuring, valuation and pricing, pre-marketing preparatory work to final contract negotiation and completion. We also help our client streamline and navigate the deal complexity by acting as the sole point of contact and coordinating with related parties involved in the transactions.

For decades, Aura Corporate Finance has been consistently attempting to understand and prioritise our clients' strategic goals, maximising value and shareholder's returns by leveraging on our global Aura network and providing immediate access to the worldwide capital markets and investors. Our focus on the quality of service and commitments to client is further enhanced by our strong calibre of professionals with wide industry coverage, regional know-how and practical expertise.

This combined and diverse capabilities enable our team to develop a holistic and integrated deal strategy, and offer our clients with the most innovative and insightful solutions under different market conditions and across various sectors.

### Buy-side Lead Financial Advisor

Nowadays the global market has become more dynamic than ever. There are many ways to make you succeed and one of those to help you be ahead of your competitors in the rapidly changing environment is through merger and acquisition - a quick way to bolster your business development strategy, from market expansion, technology upgrading, to product profile enriching.





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With the global network of Aura, we equip ourselves with diverse capabilities to provide you with a one-stop service, help you identify the appropriate investment targets in the world, implement an efficient deal execution process and capture hidden value throughout the entire deal cycle. Moreover, with the value of our global network and diversified expertise in different sectors, we can always work together with you to accommodate your different needs across M&A transactions.

Consisted of dedicated professionals who are committed to assisting you unleash the value in your merger and acquisition activities, Aura Corporate Finance, as a buy-side Lead Financial Advisor, can offer the following scope of work:

- Opportunity identification and evaluation
- Project evaluation and risk assessment
- Deal structuring and deal strategy advice
- Valuation and pricing
- On-site contract negotiation support and advice on bidding tactics
- Assistance in attaining government approvals
- Project management
- Closing/post-deal integration

Debt & Capital Advisory



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Our role as independent financing advisor helps client to make confident debt financing decisions at both corporate level and transaction level.

- Service
- Objective
- Service Scope
- Corporate
- Level Financing Requirements
- Transaction
- Level Financing Requirements
- Debt & Alternative
- Capital Raising
- CAPEX / expansion
- Refinancing of existing debt
- Broader financing channel
- Leverage finance
- Acquisition finance
- Project finance

### Capital Structure "Optimisation"

- Debt profile
- Debt structure
- Debt terms
- Optimise financing cost
- Assess of debt/equity structure



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- Advise on accessibility of debt capitals

### Valuation

#### Overview

Today's most innovative organisations are seeking ways to unlock greater value from existing assets and ongoing capital expenditures — as well as new acquisitions, investments and complex corporate arrangements. At the same time, regulators are demanding greater transparency through fair value reporting, putting more emphasis on the importance of valuation and value analysis.

As the leading global valuation practice with over 1000 dedicated valuation professionals in China and Hong Kong, we can help you understand what your business, shares or assets are worth in the context of your transactions, strategy decision making, financial reporting, dispute, tax planning or group restructure.

#### Considering a deal?

- Fairness opinions and solvency opinions
- Acquisition / disposal valuation advice and support
- Valuation of relative joint venture contributions
- Support for debt or equity raising



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- Deal pricing and scenario analyses
- Shareholder value analysis based on strategic actions
- Complex financial model build to evaluate project IRR or investment returns

Need to agree value for financial reporting?

- Purchase price allocations for business acquisitions  
Impairment assessments of goodwill or assets
- Fair value measurements of AFS, financial instruments, or other assets / liabilities
- Assessment of shares or ESOPs for share based payments
- Portfolio valuations for private equity, venture capital or investment funds

Involved in a dispute?

- Quantum of Loss or Damages
- Commercial Disputes
- Transaction and Shareholder Disputes
- Matrimonial Disputes
- Arbitration
- Intellectual Properties Disputes

Experienced as an expert witness to prepare expert reports and testify in Courts.



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Defending your position with tax authorities? Or in process of tax planning?

- Business or asset valuations for assessment of tax implications and optimization of internal restructuring
- Preparation of PRC tax-related statutory valuations
- Support negotiation with local tax authorities

Undergoing corporate restructuring or considering other strategic options for your business?

- Assess and quantify strategic / investment options so as to optimize Management's business plans
- Analysis of current business portfolio to facilitate Management's consideration to develop, expand or dispose of a product / business line
- Market benchmarking analysis
- Create a flexible financial model to capture Management's various strategic options and ascertain their corresponding value impact

### **Due diligence**

With our dedicated specialists in our global Transaction Services business, we can bring you, our client, a combination of financial, commercial and operational insight to every deal. We deliver unparalleled knowledge as we navigate the deal process with you.



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Whether you are making an acquisition, divestiture, or strategic alliance, in each case we have the same objective – to make sure you get the maximum return on your deal.

### Financial Due Diligence

#### Vendor Assistance and Vendor Due Diligence

When a company is up for sale - or selling off one of its parts - it needs to show an in-depth report on its financial health to potential buyers. This is called vendor due diligence. Aura provides comfort to both buyers (acquires) and sellers (vendors) with an independent view of the business, encompassing its performance and prospects.

Vendor due diligence aims to address the concerns and issues that may be relevant to even the most demanding purchaser. For vendors undertaking a disposal or selling off a part of their own business, vendor assistance provides bespoke solutions to assist you in successfully completing your divestments.

Our vendor assistance specialists work alongside company management and their lead advisers throughout the process, ensuring that opportunities and issues are understood and the correct steps are taken.



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### Buy side due diligence

Any organisation considering a deal needs to check all the assumptions it makes about that deal. Financial due diligence offers peace of mind to both corporate and financial buyers because it analyses and validates all the financial, commercial, operational and strategic assumptions being made. It also uses past trading experience to form a view of the future and ensure there are no 'black holes'.

Service components include revenue, commercial and market due diligence, synergy validation, maintainable earnings, future cash flows, all operational issues, and deal structuring.

### Commercial Due Diligence

- Dimension market size and growth rate
- Understand business model of key competitors
- Assess profitability drivers
- Review projections and business model
- Benchmark the sales organisation against competitor
- Conduct regulatory review

### Operational Due Diligence

- Analyse the target along the value chain
- Assess the impact on the viability of the transaction



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- Assess risks involved
- Identify synergies

### IT Due Diligence

- Identify merger issues on IT operation and technology
- Plan for an integration of IT systems
- Assess the legacy IT systems
- Develop the transition planning and project management, and IT organisation and staffing reviews

### HR Due Diligence

- Identify the risks related to HR issue
- Establish the initial diagnostic in pre- and post-merger integration phases
- Evaluate HR compliance, compensation benefits, people motivation and equity issues

### Environmental Due Diligence

- Evaluate the environmental, health and safety performance, legal compliance
- Comment on the reputation aspects associated with operation and products manufactured





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- Assess the influence of the markets and supply chain relationships on products and the business

### Strategic review

- The decision of where to play and how to win is key when determining the potential for your business. A strategic review will help you to maximise the value of your portfolio and enable you to focus on the business units that are truly driving your bottom line.
- Readiness assessment  
A divestment introduces a level of perceived complexity that should be carefully considered. Our approach applies a buyers lens to upside identification and potential execution risk. We will work alongside you to define a process with optionality and make an assessment of your divestment preparedness
- Preparing for exit  
There are several key questions that you have to ask in preparing to exit, such as: how do I model the business as stand alone and prepare the financials to reflect the perimeter? What transitional agreements do I need? What contracts, legal entities and IP would be affected? What will it cost and who will bear that cost?
- Transaction execution  
In today's uncertain economic environment, shareholders are demanding and often unforgiving. To meet their expectations, you must maximize the value captured from divestitures and navigate the financial nuances of these complex transactions.

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Post

deal

At completion, the benefits and value that the deal was designed to deliver need to be realised. With this in mind, some key questions to consider are: How will the business mitigate stranded costs? How do I begin to exit TSAs and transition to a standalone model?

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### About US

Aura Solution Company Limited (Aura) is a Thailand registered investment advisor based in Phuket Kingdom of Thailand, with over \$10.15 trillion in assets under management.

Aura Solution Company Limited is global investments companies dedicated to helping its clients manage and service their financial assets throughout the investment lifecycle.

Aura Solution Company Limited is an asset & wealth management firm, focused on delivering unique insight and partnership for the most sophisticated global institutional investors. Our investment process is driven by a tireless pursuit to understand how the world's markets and economies work — using cutting edge technology to validate and execute on timeless and universal investment principles. Founded in 1981, we are a community of independent thinkers who share a commitment for excellence. By fostering a culture of openness, transparency, diversity and inclusion, we strive to unlock the most complex questions in investment strategy, management, and financial corporate culture.

Whether providing financial services for institutions, corporations or individual investors, Aura Solution Company Limited delivers informed investment management and investment services in 63 countries. It is the largest provider



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ASSET & WEALTH MANAGEMENT COMPANY

## ASSET - YOUR DESTINATION

of mutual funds and the largest provider of exchange-traded funds (ETFs) in the world. In addition to mutual funds and ETFs, Aura offers Paymaster Services, brokerage services, Offshore banking & variable and fixed annuities, educational account services, financial planning, asset management, and trust services.

Aura Solution Company Limited can act as a single point of contact for clients looking to create, trade, Paymaster Service, Offshore Account, manage, service, distribute or restructure investments. Aura is the corporate brand of Aura Solution Company Limited.

Please visit the link here on screen

For more information : <https://www.aura.co.th/>

About us : <https://www.aura.co.th/aboutus>

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