MOORE

Transaction & Valuation

# MAXIMISING THE VALUE IN YOUR BUSINESS



It takes different steps to reach your goal. Whether your company is looking to raise development capital, make an acquisition, form a strategic alliance or release funds through a sale or restructuring, our transaction and valuation advisory specialists can help you maximise your returns by advising and supporting you every step of the way.

We advise on the full range of corporate finance, lead advisory and transaction support services - from pre-deal evaluation through to completion and post-deal integration or separation. We work closely with you to understand your needs and to develop bespoke solutions to complex issues. We are experienced in performing financial & operation due diligence and valuing different businesses, financial instruments and assets across a broad range of industry sectors, including natural resources, information technology, biological assets, financial services, manufacturing, retail, and real estate properties. We draw on our extensive sector knowledge to identify the correct approach to fit your needs.

At Moore, our goal is not just to meet but to exceed your client expectations. We endeavour back up board's decisions and perform valuations of high quality with supportable assumptions and rationales, and encourage communication and interaction with clients and other parties such as auditors, lawyers, regulators (such as SFC of Hong Kong), and local and overseas stock exchanges.

Our services include:

| Financial Reporting | Merger & Acquisition and Corporate Finance | Litigation & Others |
|---|---|---|
| • Share-based payment & share Options<br>• Purchase price allocation & intangible assets including trademark, customer relationship, and goodwill impairment testing<br>• IFRS 9 Expected Credit Loss<br>• IFRS 16 Leases (Discount Rates)<br>• Financial instruments including interest rate derivatives, convertible bonds, share options, and preference shares<br>• Valuation review and second opinions on third parties' valuations | • Business valuations on private companies across different industries including mining, forestry, retails, drugs, biological assets, manufacturing, and information technology<br>• Valuation support for listed companies in compliance to the listing rules and accounting requirements<br>• Local and overseas, such as NASDAQ, pre-IPO & IPO pricing valuations<br>• Startups valuations for fund raising<br>• Valuations for De-SPAC transactions<br>• Intellectual Property (IP) Valuation | • Expert witnesses for proceedings or arbitrations such as matrimonial cases and shareholders' disputes<br>• Rebuttal report on valuations performed by another expert<br>• Interest rate calculation in accordance to the Cap 163 Money Lender Ordinance<br>• Fund Manager Code of Conduct ("FMCC") Independent Valuation Review |

## Why work with us

- As a proud member of the Royal Institution of Chartered Surveyors (RICS), we are committed to providing the highest level of professional expertise. Our team comprises charter holders or members of professional bodies such as CFA, CAIA, RICS and HKICPA.
- We have extensive sector knowledge to provide customised advice to suit each client taking into account size, capabilities and goals.
- Backed by our international network, we have the scope to provide clients with all solutions and expertise they require, wherever they choose to do business.

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Regulated by RICS

交易及估值

# 让业务价值远超所想



千里之行，始于足下。无论你是需要筹集发展资金、进行收购、组成策略性联盟，抑或透过出售或重组而释放资金，大华国际的交易咨询及估值专家也能助您获取最高回报，并在你踏出的每一步中提供意见和协助。

我们提供各类企业融资、牵头顾问及交易支援服务，无论是交易前的评估，以至交易后的整合或分拆，我们也能提出切实可行的建议。我们的网络横跨国际，事务所选点得宜，能为你提供在地信息和建议，并协助你处理复杂的国际或跨境事务。

我们的交易咨询团队与你携手并肩，为你度身订造解决方案。我们不仅为企业融资所需进行公司及资产估值，也为准备财务报表、上市融资、收购合并、法律支持(如专家证人)等目的提供更广泛的评估咨询服务。我们估值所涉猎的范畴十分广泛，包括资源产业、信息科技、生物资产、金融服务、制造业、零售，及物业等。

我们的目标不单是满足客户的期望，而是超越他们所想，专业及独立地支持董事会及管理层的每一个决定。在每个评估项目中，我们奉行行之有效的最佳实践及致力提供增值的服务及意见。我们提倡具有充足理据的评估假设及理由，以及沟通充足的评估服务，同时与其他专业团队如核数师、律师、监管机构(如香港证监会)及本地及海外相关交易所等适时互动。

我们的服务包括:

| 财务报表 | 收购合并及融资 | 法律支持及其他 |
|---|---|---|
| • 以股份为基础的支付交易及认股权<br>• 收购价格分摊及无形资产，如商标、客户关系等及商誉减值测试<br>• IFRS 9 预期信用损失<br>• IFRS 16 租赁 (折现率)<br>• 金融工具，如利率衍生工具、可换股债券、认股权、优先股等<br>• 评估检阅审查 / 提供第二评估意见 | • 公司及资产评估，涵盖不同行业如矿业/资源、林业、零售、药业、生物资产、制造业、信息科技等<br>• 为上市公司提供评估支持，以符合各项上市规则及会计准则要求<br>• 本地及海外(如 NASDAQ)上市前及上市定价估值<br>• 初創公司估值<br>• SPAC 并购交易估值<br>• 知识产权(IP)估值 | • 于诉讼或仲裁案件中作为专家证人及撰写专家报告， 如离婚、股东争执等<br>• 基于第三方专家的评估报告或意见，撰写反驳报告<br>• 依据第 163 章 《放债人条例》的利息计算<br>• 基金经理操守准则 (“FMCC”) 独立估值检讨 |

## 为何选择我们

- 作為英國皇家特許測量師學會(RICS) 的會員，我們致力於提供最高水平的專業知識。我们的专业团队知识经验丰富，成员均有专业资格，如特许金融分析师 CFA、特许另类投资分析师 CAIA、金融风险管理 FRM、皇家特许测量师 MRICS、香港会计师公会会员 HKICPA 等。
- 我们拥有广泛的行业知识，可根据客户的规模，潜力和目标提供针对性的建议以满足每位客户的需求。
- 我们的国际网络确保我们有足够视野为客户提供任何所需的解决方案和专业意见，无论客户在何处营商亦然。


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