

Financial Advisory

Comprehensive, Tailored solutions to meet all your needs

量身訂制的全面解決方案
滿足企業的財務諮詢需求

目錄

Contents

財務顧問服務

About FA Taiwan 德勤財務顧問服務	1
Corporate Finance Advisory Services 企業併購顧問服務	
Mergers & Acquisitions 併購交易	3
Business Disposals 企業讓售	4
Capital Raising 資金募集	5
Corporate Advisory 企業諮詢	6
Public Company Transactions 上市櫃公司交易	7
Japanese Service Group 日商財務顧問服務	
Japanese Service Group 日商財務顧問服務	9
M&A Transaction Services 併購交易支援服務	
Financial & Tax Due Diligence 財務與稅務盡職調查	11
Tax Structuring 稅務架構規劃	12
Restructuring Services 企業重組服務	
Lender Solutions 債權人解決方案	14
Corporate Restructuring 企業重組服務	15
Exit Strategies & Closure Management 投資退場策略與投資清算管理	16
Valuation & Modeling Services 評價與財務模組服務	
Valuation & Modeling Services 評價與財務模組服務	18
Business Valuation 企業評價服務	19
Valuation Advisory Services 評價諮詢服務	22
Energy & Resource Project Advisory Services 基礎建設/能源/水務專案投融資服務	
Energy & Resource Project Advisory Services 基礎建設/能源/水務專案投融資服務	28
Intellectual Property Advisory 智慧財產管理諮詢服務	
Intellectual Property Advisory 智慧財產管理諮詢服務	33
Real Estate Advisory Services 不動產顧問服務	
Real Estate Advisory Services 不動產顧問服務	39
Forensic Services 數位鑑識與舞弊偵防服務	
Fraud Risk Assessment and Control Enhancement Services 舞弊風險評估與控管強化服務	43
Integrity Management and Anti-Bribery Management System Implementation Services 誠信經營與賄賂防制制度建置服務	44
ConductNow 舉報平台服務	45
Fraud Risk Analysis and Monitoring Platform Service 舞弊風險分析與偵測平台	46
3 rd Party Audit Service 第三方查核服務	47
Fraud Investigation Service 舞弊案件調查服務	48
Digital Forensic Technology 數位鑑識科技服務	49
Electronic Discovery Service 跨國eDiscovery服務	50
Contacts 我們的團隊	51

About FA Taiwan

德勤財務顧問服務

FA Taiwan is an arm of the Taiwan Practice of Deloitte Touche Tohmatsu Limited (DTTL), a UK private company limited by guarantee. Our financial advisory ("FA") practice is one of the most comprehensive team in the Taiwan region.

We are dedicated to providing clients with a full range of corporate finance advisory services, including:

- Corporate Finance Advisory Services
- M&A Transaction Services
- Restructuring Services
- Valuation & Modeling Service
- Energy & Resources Project Advisory Services
- Real Estate Advisory Services
- Forensic & Dispute Services
- Intellectual Property Advisory Services
- Japanese Service Group

We have a thorough understanding of the unique operating practices of Taiwan and Asian business through hands-on experience with a wide range of companies. Our FA professional have extensive international and local experiences.

Our local experts are enhanced through access to our Deloitte network around the world, which enables us to meet the varying needs of our clients. Deloitte's network includes market knowledge of FA professionals worldwide, who offer a genuinely international service.

We assemble a team of professionals whose talents meet the unique circumstance of each transaction.

We strive to deliver innovative solutions to our clients' business problems.

德勤財務顧問股份有限公司是Deloitte之全球會員事務所之一，也是台灣地區服務最全面的企業財務顧問服務機構之一。

我們致力於向客戶提供全面性、客製化的企業財務顧問服務，服務內含包括：

- 企業併購顧問服務
- 併購交易支援服務
- 企業重組服務
- 評價與財務模組服務
- 基礎建設/能源/水務專案投融資服務
- 不動產顧問服務
- 數位鑑識與舞弊偵防服務
- 智慧財產管理諮詢服務
- 日商財務顧問服務

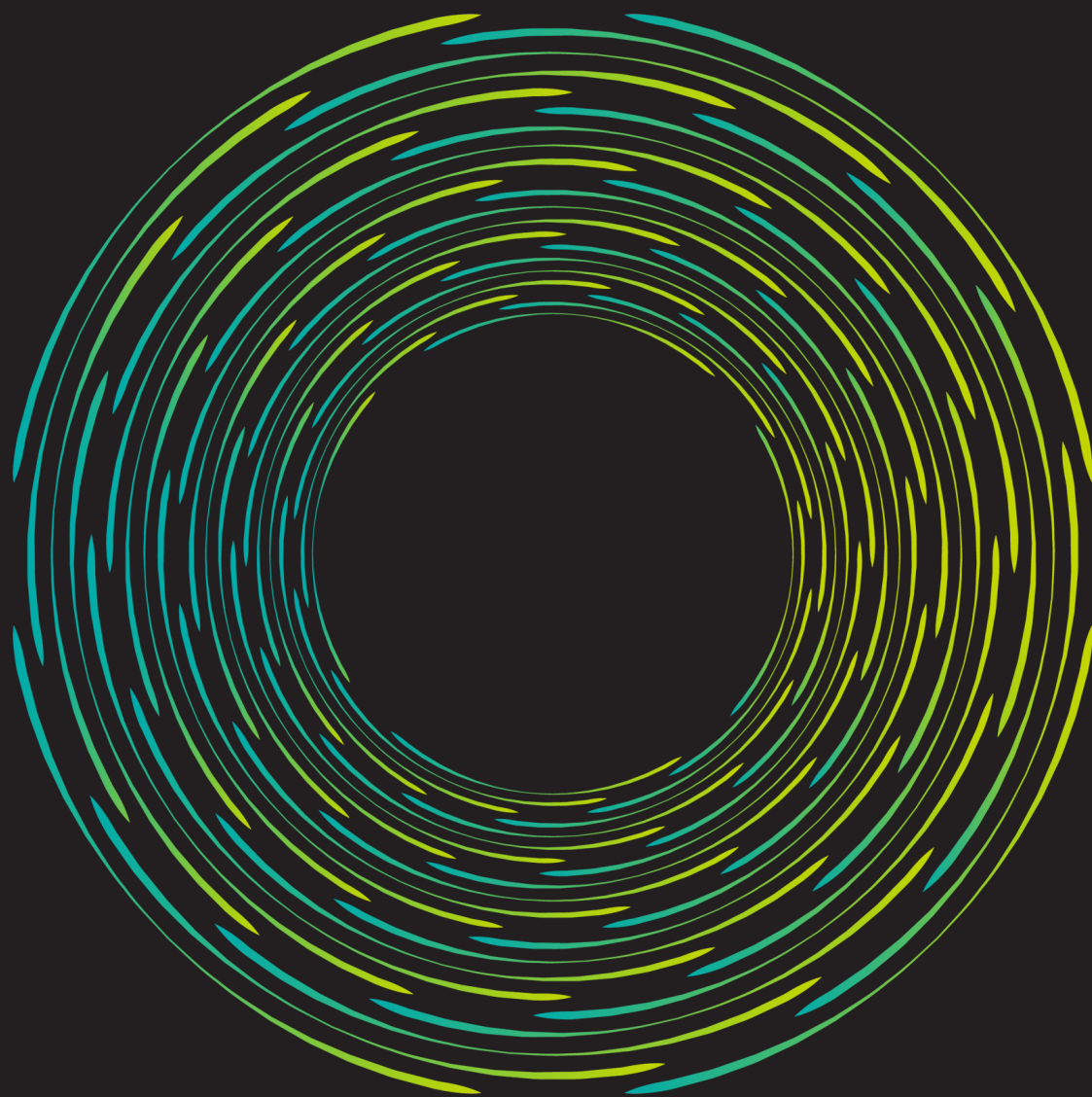
We are dedicated to providing clients with a full range of services.

我們致力於向客戶提供全面性的服務和協助

我們具備堅強的產業經歷及全球性的資源，為各產業的眾多公司提供服務，因此我們對於亞洲市場商業運作的獨特性有充分的知識，我們的專業人員不僅具備亞洲地區的專業知識，同時具有廣泛的國際經驗。

藉由Deloitte全球組織資源之協助下，使我們財務顧問之專業水準得以不斷提高，進而使我們能夠更進一步的滿足客戶不斷的變化及需求。Deloitte全球網絡包括遍布世界各地的企業財務顧問合夥人、財務相關專業知識、以及對所有地區市場的認識，並以此為基礎，提供以地區市場為導向的國際服務。

我們為每一個交易組成一個相匹配的優秀團隊，致力於向客戶提供創新的解決方案。



企業併購顧問服務
Corporate Finance Advisory Services

Mergers & Acquisitions 併購交易

We provide customized advice and support to achieve the right deal, at the right time, and at the right price. Our mergers and acquisitions service aims to mitigate the risks inherent in each transaction by identifying the financial, tax and legal risk factors in each transaction.

我們提供客製化的併購諮詢服務，協助您在合適的時機以合理的價格完成併購交易。在提供併購顧問服務時，我們將協助您釐清財務、稅務及法律各層面之風險因子。

Acquisition Searches

We assist our clients by identifying companies that meet their acquisition criteria, conducting further research to shortlist the better prospects, formulating negotiation strategies and arranging introductions.

併購標的搜尋

我們將協助您尋找符合收購條件的公司，並對他們進行進一步調查，挑選出最合適之潛在標的名單，然後協助您制定談判策略及安排雙方接觸。

Matching

We match buyers with sellers, leveraging a variety of database within Deloitte's global network.

交易撮合

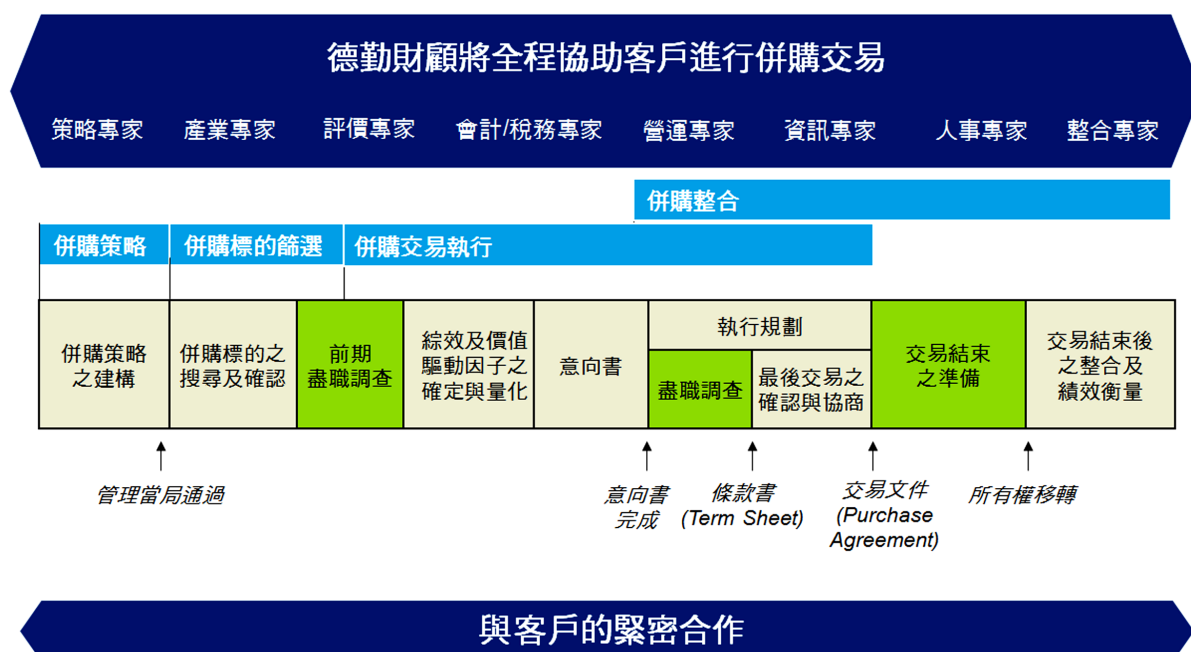
德勤財顧能充分利用我們的全球網絡協助撮合最合適的買賣雙方。

Transaction Execution

We assist our clients in finding a good angle to approach potential counter-parties, providing preliminary value analysis and deal structures, advising on negotiation strategy throughout the transaction process, and setting the framework for due diligence.

交易執行

我們提供的協助包括：擬定初期接觸策略，就評價和交易架構提出初步建議，並在整個交易過程中協助您制定交易談判策略及實地查核重點。



德勤財顧擁有豐富之併購交易服務經驗

Business Disposals

企業讓售

We offer comprehensive advisory services to assist our clients:

Selling Strategy

We assist by determining the likely market and likely investors for the target business and help to clarify and evaluate the associated issues. We also analyze financial risks and benefits, and provide valuation guidelines.

Document Preparation

We assist our clients in preparing a preliminary information summary on a “no name” basis for market sounding purpose. A comprehensive Information Memoranda will be released to interested buyers who has executed a Non-Disclosure Agreement. We further work with legal advisers to prepare various legal documents such as Letters of Intent, Memoranda of Understanding, and Sale and Purchase Agreements...etc throughout the process.

Potential Investors

From extensive research through the Deloitte network, we compile a list of potential investors for the target business. We then refine this list down to a target group, providing you with an analysis of each party. With your approval, we send the target investors the relevant documentations.

Sales Process

We advise a suitable deal structure based on a comprehensive review of financial, accounting and tax considerations. We arrange client meetings, assist you with the price negotiations, and provide advice and assistance throughout the entire process.

Going Forward

Understanding that the work does not end with the conclusion of a transaction, we can also assist with post-acquisition planning and integration.

我們為客戶提供適時及周全的諮詢服務，我們將協助您：

釐清讓售策略

我們協助企業依據讓售標的之特性尋求潛在投資人，並釐清讓售過程中可能產生之相關議題。我們將協助分析財務風險及提供合理價值區間估計。

準備銷售文件

我們能為客戶編撰初步的投資簡介供潛在投資人評估，待其簽署保密協議後，陸續提供更多攸關讓售標的資訊之投資說明文件。嗣後，並將依據專案進行程度，與法律顧問合作準備投資意向書、合作備忘錄，以及買賣協議書等交易文件。

尋找潛在投資人

透過Deloitte網絡，我們將為貴公司擬定一份潛在投資人名單。嗣後將此名單的涵蓋範圍縮小集中至核心的數家公司，再針對各個潛在投資人進行嚴謹的分析，最後，鎖定特定之潛在投資人提供相關文件。

協助讓售流程

我們將考量讓售專案之資金、財務、會計及稅務等構面，建議合適之交易架構，並安排拜訪潛在投資人，協助處理自價格談判至交易完成的整個過程。

投後管理

我們明白交易完成並不意味著工作結束。我們亦提供客戶併購後的規劃和整合服務。

Capital Raising 資金募集

Capital is the lifeblood that supports a company's continuous growth and development. A company may possess advanced technology and outstanding product design, but without sufficient capital, the prospect of the company is nonetheless severely limited.

We assist our clients reaching out to the potential funding sources which best fit their development plan, and with the best valuation and terms from our clients' perspective.

資金是企業生存及發展的命脈，先進技術及優良產品若無資金做為奧援，公司整體之發展策略將嚴重受限。

我們將依據公司之狀況，協助評估及建議合適的籌資管道，進而以最優惠之條件募集資金。

Private Placement

We keep close relationships with institutional investors who could be an ideal financial or strategic investor to a company can build direct relationship with institutional investors, and obtain financing quickly but discreetly. By providing independent expert advice and suggesting appropriate investment structures to meet the expectations of investors, shareholders and management teams, we can help at each stage of the funding process by:

- Assessing the feasibility of the proposals
- Valuing the business
- Selecting sources of finance and negotiating terms
- Identifying and introducing strategic partners
- Advising on personal and corporate tax savings
- Coordinating among various transaction teams and ensuring a timely completion

Project Financing

To help raise capital for a specific project / project entity where repayment is dependent on the expected cash flows generated by the project, we can provide expert advice in the areas encompassing:

- Assessing the investment feasibility based on the contractual structure of the project
- Developing the financial model for optimizing the financing plan, including appropriate capital structure and optimal funding mix
- Preparing the Information Memorandum
- Designing and preparing the term sheet
- Supporting the due diligence, negotiations of project agreements and documentation
- Liaising with the working parties to facilitate a satisfactory and timely execution of relevant agreements and project documents

私募

我們與許多國內外策略性及財務性投資機構保持良好關係，可協助企業與投資人建立管道，提供各項籌資方案之分析及建議以滿足資金提供者、股東以及經理人之需求。我們在資金募集過程中提供以下協助：

- 評估專案可行性
- 企業評價服務
- 評選資金來源和協商交易條款
- 引薦策略性投資者
- 就降低個人和公司稅負提出建議
- 協調交易小組工作，確保及時完成專案

專案融資

對於本身可產生足夠現金流之專案或專案公司，我們提供以下服務：

- 確認專案架構
- 確認專案本身之融資能力及可行之融資方案
- 準備專案融資財務模型、募資計畫書，並設計投融資條件
- 訂定最佳之融資計劃，並協助與潛在融資方協商
- 訂定最佳之募資計畫，並協助與潛在投資方協商，包含策略性及財務性投資人
- 協助業主完成專案合約之商議，以確保各專案合約能相互關聯、履行，專案風險能被有效分攤
- 協助完成投融資方之實地查核、投/融資合約之協商及合約訂定
- 專案管理，確保融資及募資工作能及時完成

Corporate Advisory 企業諮詢

We provide high quality strategic corporate advisory and support services for companies planning or undertaking acquisitions, divestitures, refinancing, restructures and joint ventures. 如果貴公司計劃或正在進行併購、出售業務、再融資、企業重組或設立合資企業，我們均能為您提供完善的策略暨財務諮詢服務。

Planning & Assessment

- Assistance in analyzing, evaluating and selecting of the best growth strategy and business model
- Strategic planning and implementation for investments/joint ventures
- Financial planning for equity, debt and other types of funding requirements
- Identification of suitable partners that meet specified investment criteria
- Review of potential partners' business operations
- Negotiation support and strategic advice

策略規劃與投資評估

- 協助企業分析、評估並選擇適當的成長策略及營運模式
- 投資/合資之策略規劃與執行
- 為股權、債務或其他類型的資金募集進行財務規劃
- 根據具體的篩選標準，尋求適當之合作夥伴
- 審查未來合作夥伴之營運現況
- 協助談判主要合作條款及提供策略建議

We help clients understand critical success factors by offering an independent and objective perspective to each of our client transactions – every step along the way.

我們致力於提供獨立、客觀的企業諮詢服務，協助客戶瞭解每個商業流程之成功關鍵因素。

Public Company Transactions 上市櫃公司交易

We also specialize in planning and executing public company transactions, with track records in various types of transactions including merger, share swap, tender offer and private placement.

我們亦專精於規劃與執行上市櫃公司交易，成功的實績包括合併、股份轉換、公開收購及私募等類型交易。

Public company transactions we successfully planned and executed:

Industry Consolidation

Transactions involving horizontal and/or vertical integration as well as diversification of public companies in Taiwan for industry consolidation and transformation.

Cross-border In-bound Strategic

Investment

Acquisition of or investment into Taiwan public companies by global corporations from the same or related industries.

Privatization of Public Companies

Delisting and ownership consolidation of public companies initiated by major shareholders, management, and/or financial investors.

Private Equity Investment

Investment into significant minority and/or majority stake of public companies by private equity funds.

我們成功規劃並執行的上市櫃公司交易包括以下種類：

產業整併

台灣上市櫃企業間，為促成產業整併與轉型所進行的水平與/或垂直整合以及多角化交易。

跨國企業對台策略性投資

跨國企業來台併購或投資相關產業之上市櫃公司。

上市櫃公司私有化

由上市櫃公司主要股東、經營層與/或財務型投資人所發動之終止掛牌與所有權重組專案。

私募股權基金投資

私募股權基金投資上市櫃公司之關鍵少數股權與/或主導性股權。

We are one of the most active financial advisory service teams in Taiwan and globally.

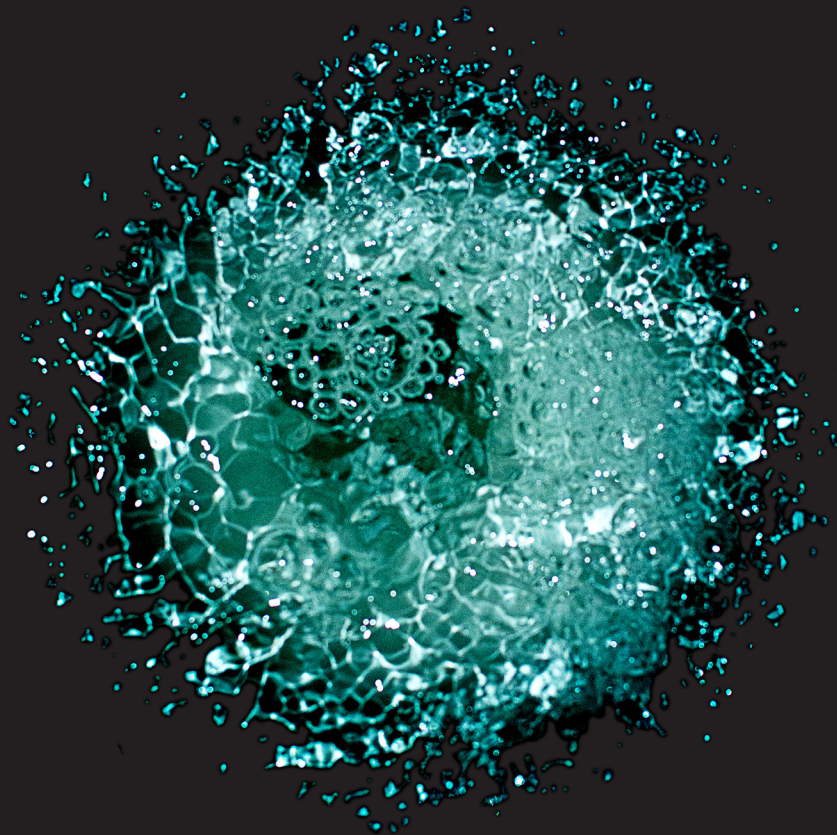
德勤財顧已成為國內及全球市場上最活躍、規模最大、最完整的財顧團隊。

Mergermarket Taiwan Financial Advisory Ranking (2020/1/1-2020/6/30)
Mergermarket 台灣財務顧問排名 (2020/1/1-2020/6/30)

Advisor	Ranking	Total Deal Value (USD M)	Deal Count
Deloitte	1	53	4
KGI Group	2	99	3
Credit Suisse	3	150	1
HSBC	4	108	1
Yuanta Securities Co., Ltd.	5	104	1
CVCapital	6	100	1
Nomura Holdings, Inc.	7	78	1
Sumitomo Mitsui Financial Group, Inc.	8	78	1
Frontier Management Inc.	9	13	1
PwC	N/A	N/A	N/A
KPMG Corp Finance	N/A	N/A	N/A
Ernst & Young	N/A	N/A	N/A

Mergermarket Global Financial Advisory Ranking (2020/1/1-2020/6/30)
Mergermarket 全球財務顧問排名 (2020/1/1-2020/6/30)

Ranking	1H20			1H19			
	1H20	1H19	Company name	Value (USDm)	Deal count	Count change	Deal count
1	1	1	Deloitte	25,415	187	-104	291
2	2	2	PwC	10,222	166	-122	288
3	3	3	KPMG	16,180	130	-84	214
4	4	4	EY	11,797	130	-51	181
5	5	5	Goldman Sachs & Co	244,108	103	-81	164
6	7	7	JPMorgan	175,572	103	-40	143
7	8	8	Morgan Stanley	206,145	95	-36	131
8	6	6	Rothschild & Co	93,190	88	-56	144
9	11	11	Bank of America	102,368	85	-22	107
10	14	14	Houlihan Lokey	20,578	80	-20	100
11	13	13	Evercore	65,302	66	-34	100



日商財務顧問服務
Japanese Service Group

Japanese Service Group

日商財務顧問服務

Our multilingual and multicultural professional will help clients on Japan-Taiwan cross border M&A, strategic alliance or corporate re-organization related services.

我們嫻熟多國語言及多元文化之專業人員，能夠協助客戶執行日本與台灣間的跨國併購交易、策略聯盟與企業組織重整等相關服務。

Pre Mergers & Acquisitions

At the pre M&A stage, for companies planning to invest in Japan, we provide advisory services including:

- Industry and market research in Japan
- Screening potential Japanese target companies
- Tailor-made M&A strategies

Mergers & Acquisitions Transactions

With our thorough understanding of Japan, we provide companies with services including:

- Financial advisory and valuation, with our professionals familiar with Japanese unique business practice
- Financial due diligence, with our professionals experienced in JGAAP
- Tax due diligence, with our professionals specialized in regulations and laws of Japan
- Deal closing support

Post Mergers & Acquisitions

After the M&A transaction, we provide services that allow companies to quickly adapt to the new environment in Japan:

- Human resources integration
- Systems integration
- Advisory for operation improvement

Other services

We also provide advisory services other than M&A:

- Business disposal or corporate reconstruction of branches or subsidiaries in Japan
- Establishment and termination of joint venture with Japanese companies
- Real estate transactions in Japan
- Advisory for development projects in Japan

併購前

在併購前之階段，我們為計劃到日本投資的公司提供以下的諮詢服務：

- 對日本的產業與市場進行研究
- 尋找日本之潛在標的
- 客製化併購策略的擬定

併購

運用我們對日本整體環境的瞭解，我們提供公司以下的諮詢服務：

- 由熟悉日本獨特商業實務的專業人員提供財務諮詢與企業評價服務
- 由精通JGAAP的專業人員提供財務盡職調查
- 由專精日本相關法規的專業人員提供稅務盡職調查
- 對交易的交割提供支援服務

併購後

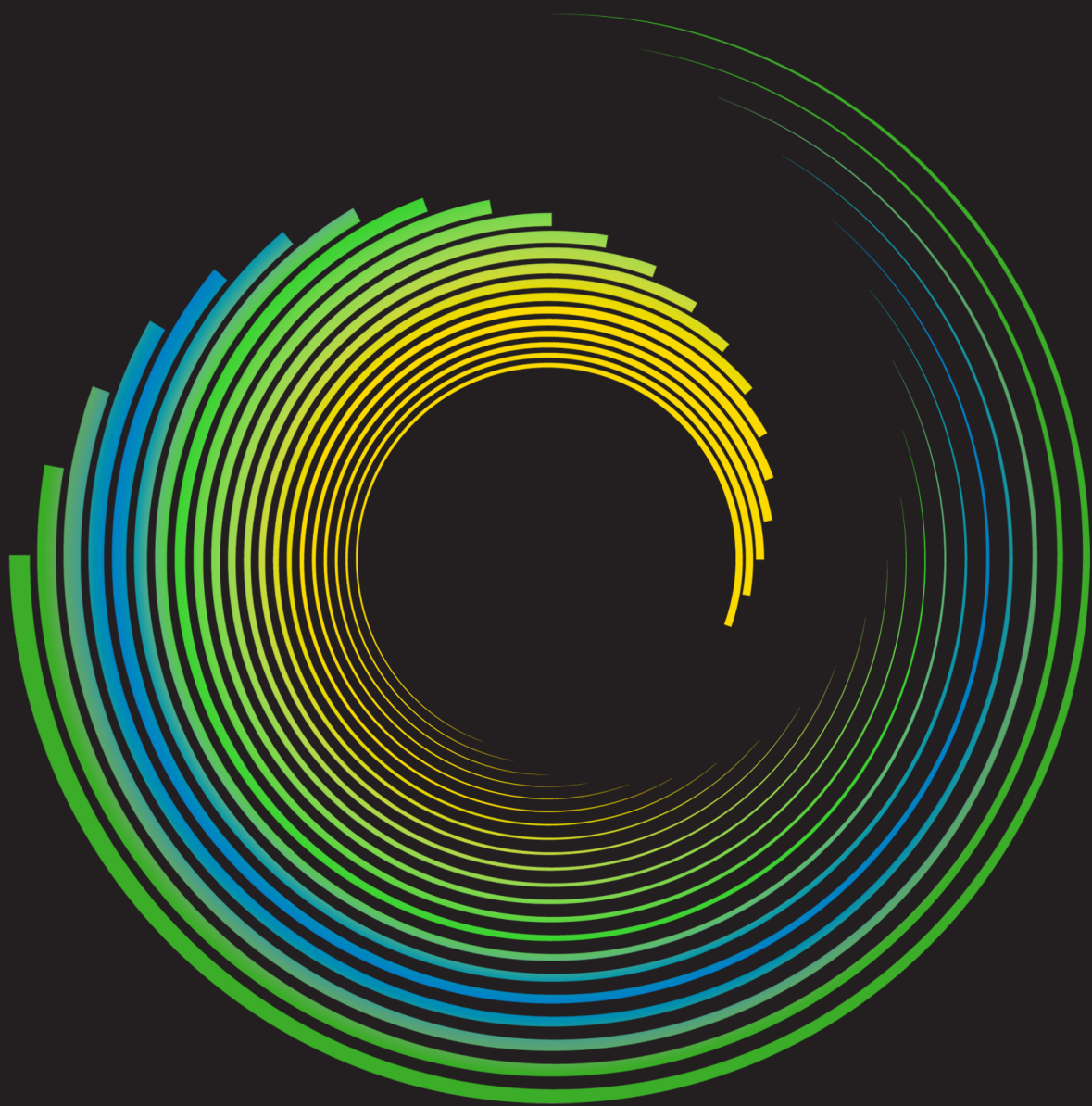
在併購後之階段，我們將提供以下諮詢服務協助公司能夠快速適應日本的新環境：

- 人力資源整合
- 系統整合
- 營運改善之諮詢

其他服務

我們也提供併購以外之諮詢服務：

- 協助在日分公司/子公司之讓售或企業重整
- 建立或解除與日本企業之合資關係
- 協助在日之不動產買賣
- 協助參與日本之土地開發案



併購交易支援服務
M&A Transaction Services

Financial & Tax Due Diligence

財務與稅務盡職調查

All transactions – whether mergers, acquisitions, leverage buyouts, joint ventures, divestitures or spin-offs – are fraught with complex issues that require dedicated expert attention. Effectively navigating the myriad of accounting, tax, regulatory, cultural and labor issues common to transactions in Taiwan is critical to ensuring that you minimize your risks and maximize your returns.

所有交易 – 無論是合併、收購、槓桿收購、合資、剝離或是分割 – 都充滿了需要專業人員注意的複雜議題。有效控管在台灣進行的併購交易中所存在的大量會計、稅務、法規、文化及勞工事件，是確保您減少風險並增加收益的關鍵。

Practitioners in our M&A Transaction Services group are seasoned financial and tax specialists who provide value-added services to private equity investors and corporate buyer clients on a daily basis.

我們的併購交易服務團隊是經驗豐富的財務及稅務專家，能為私募基金和企業買家提供即時服務。

Our due diligence and other related services focus on the most critical elements of transactions, including:

- Evaluating the proposed investment structure and rationalizing purchase price
- Identifying and quantifying industry and deal-specific risks and opportunities
- Evaluating the quality and reasonableness of historical and projected cash flows and capital expenditures
- Assessing the quality of assets and earnings
- Identifying hidden costs, commitments and contingencies
- Structuring purchase price adjustment and earn-out mechanisms
- Identifying and quantifying tax exposures and fully utilizing tax credits and treaties
- Evaluating employee benefits, internal control structure, IT systems and risk management procedures
- Evaluating operational performance to identify hidden weakness and emphasize strengths
- Identifying integration and post-transaction issues

We are also closely aligned with our M&A Transaction Services global practice, a network of nearly 3,000 dedicated M&A specialists available to support you in any industry anywhere in the world.

Our team has abundant experiences in businesses of all sizes across different market sectors.

我們的工作團隊對不同產業中不同規模的企業都具有豐富的經驗。

在盡職調查過程中，我們將著重在交易過程應注意的議題，包括：

- 評估擬建議之交易架構，並將交易價格合理化
- 確認及量化產業及交易之具體風險和機會
- 評估歷史和未來之現金流量及資本支出的品質及合理性
- 評估資產及盈餘之品質
- 確認隱藏成本、承諾和或有負債
- 協助建構交易價格調整及制定依獲利能力付款之機制
- 確認及量化稅務風險並充分利用稅務優惠
- 評估員工福利、內部控制、電腦系統和風險管理程序
- 協助評估營運改善空間及隱藏缺失
- 確認整合及交易後續事宜，包括收購價格之調整方案

我們亦與併購交易服務的全球業務保持密切合作，該部門擁有近3,000位專職併購專家，無論您在全球任何地方、涉及任何產業，均可為您提供完善專業服務。

Tax Structuring 稅務架構規劃

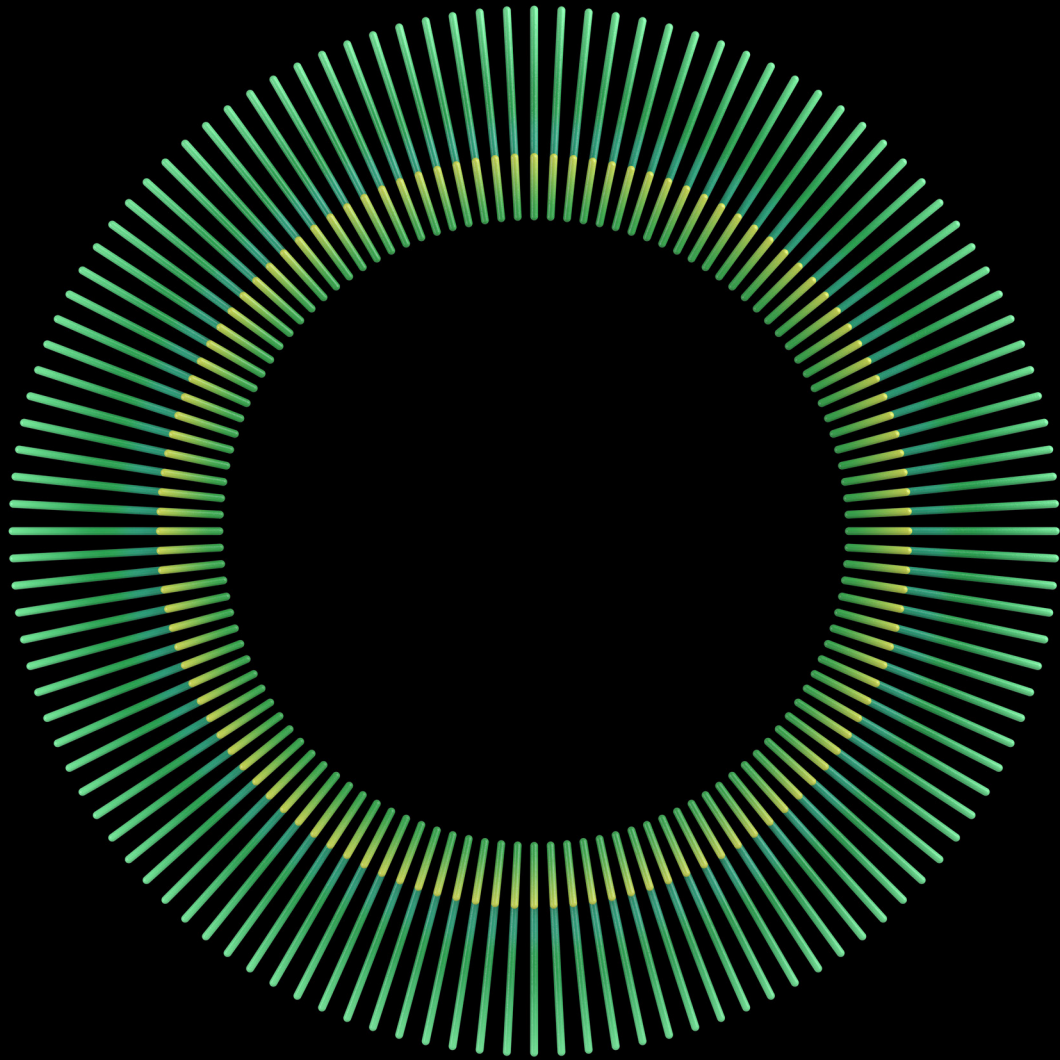
Our tax structuring professionals can assist private equity investors and corporate buyer clients with:

- Tax planning in the early stages of a transaction process (e.g. group structure planning, shareholding planning, etc.)
- Advising on tax-free versus taxable acquisition strategies
- Devising alternate deal structures to maximize long-term returns
- Assessing post-transaction tax implications (e.g., potential changes in tax incentives, NOL utilization, etc.)
- Advising on post-acquisition tax restructuring

我們的稅務架構規劃專業人員能夠提供幾個不同的服務以協助私募基金投資人和法人機構投資人：

- 併購交易流程稅務規劃 (例如，集團架構規劃、股權規劃等)
- 就收購策略之稅負影響提供建議
- 設計多種節稅架構已達到長期最佳節稅規劃
- 評估交易後稅務影響(如：稅務獎勵措施變動試算、虧損扣抵有效性分析)
- 針對併購後投資架構提供節稅建議





企業重組服務
Restructuring Services

Lender Solutions

債權人解決方案

Operating in an industry where we see how things go wrong puts us in a position to be able to offer our services to objectively review businesses on behalf of bankers and credit providers.

身處知悉事務運作方式及弊端的行業，知道問題的癥結，代表銀行及提供金融機構客觀地檢視其客戶的相關業務。

Financial Reviews

We are able to offer reviews of all or parts of a business in order to provide recommendations to clients. The range of services that we offer includes asset and liability reviews, profit and cashflow forecasts, examining the security position and undertaking a liquidation analysis. Our reviews can include analyses to assist stakeholders in evaluating their current situation and considering the alternative options available.

Financial Monitoring

We are able to offer our services to credit providers to ensure that they are kept informed with relevant, timely and reliable information, so that corrective action can be taken should the company head off track. We are able to achieve this through working with companies to establish the procedures needed to enable key operating and financial information to be prepared, evaluated and reported on a regular basis.

Disposal & Management of NPLs & Distressed Assets

Our extensive experience in advising companies on restructuring, liquidation, exit strategies and asset recovery in Taiwan enable us to assist Banks, AMCs and Investors in formulating corporate restructuring and recovery strategies regarding NPLs & distressed assets so that they can exit with the best result.

In addition to the disposal of NPLs & distressed assets, we also assist banks, AMCs & investors in loan servicing and asset management by offering support in negotiations with different parties and in relation to the management of individual assets.

財務檢視

我們能提供全部或部分業務檢視，並向客戶提出我們的專業建議。我們提供的服務範圍包括資產與債務審核、獲利與現金流量預測、檢查抵押狀況及進行償債能力分析。我們的檢視包括進行分析以協助各相關方評估其現有狀況、並考慮其他可能性方案。

財務監控

我們可以向金融機構提供服務，確保他們即時得到相關及可靠的訊息，以便對偏離運作的公司採取改進措施。我們透過與公司緊密合作，建立必要的程序，定期編製、評估及報告主要營運及財務資料。

不良債權及不良資產處分及管理

我們擁有豐富的經驗能為台灣的企業提供重組、清算、退出策略和資產收購，並能夠幫助銀行、資產管理公司和投資者規劃及提供關於不良債權和不良資產的企業架構及重組策略，來確保企業在退出時能獲得最佳利益。

此外，我們也能夠協助銀行、資產管理公司和投資者通過參與多方協商解決貸款問題，並在與各方談判協商的過程中提供支援，協助管理個別資產項目。

Corporate Restructuring 企業重組服務

We are specialists in providing timely solutions to companies experiencing financial distress or having a complicated group structure that gives rise to financial risk to the relevant stakeholders. 我們是重組行業專家，專門向面臨財務困難的公司或因複雜的集團結構，而對各相關方帶來財務風險的集團客戶，提供及時的解決方案。

Corporate/Debt Restructuring

One of our focus areas is offering debt restructuring solutions to companies or to lenders who wish to exit or rationalize a relationship.

Our services include conducting independent financial reviews, providing recommendations to creditors, supporting negotiations between debtors and creditors, assisting in the disposal of non-core assets or investments as well as assisting in the development of a business plan and sourcing fresh capital to take the company forward.

We also assist in examining the company/group structure with a view to increasing efficiency, reducing operational costs and minimizing risks to the company/group, identifying the risk areas to the group and providing recommendations to management on the right corporate structure.

Debtor Advisory Services

We assist under-performing companies by developing a tailored “turnaround” plan based on our proven methodologies, conducting cost structure analysis, implementing cash management procedures and assisting management by liaising with creditors, lenders’ committees and regulators, if necessary.

企業/債務重組

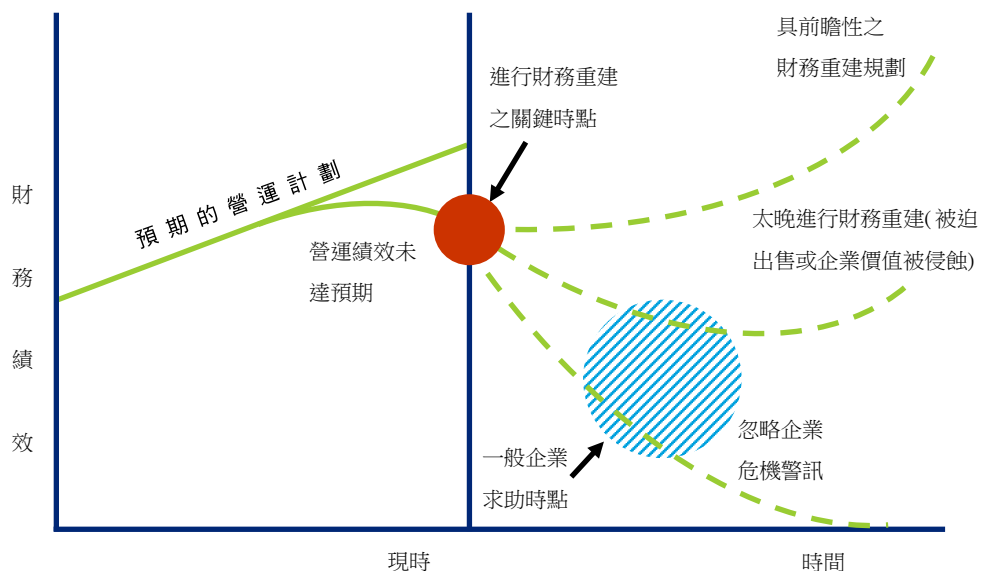
我們關注的重點之一是向有需要退出投資或重整業務關係的客戶或銀行提供債務重組解決方案。

我們的服務包括進行獨立財務檢視、向債權人提供專業建議、協助債務人與債權人磋商、協助出售非核心資產或投資，以及協助制定業務計畫及尋找公司業務所需的新資金來源。

我們還協助審核公司/集團架構，提昇效率，降低公司/集團的營運成本及風險，找出集團面臨的風險因素並向管理階層就合理的企業架構提供專業建議。

債務人財務諮詢服務

我們運用有效方法，協助經營不善的企業，量身制定”重建”計畫，並進行成本結構分析，實施現金管理程序並協助管理階層與債權人、銀行團及監管機構(如有必要)聯絡。



Exit Strategies & Closure Management

投資退場策略與投資清算管理

If your JV partner is becoming difficult and unwilling to cooperate; or if you are losing control over operations and employees; or if the JV partners delay in approving a dividend distribution; or if you are asked to increase your capital contribution, it could be a warning sign that your investment is heading for trouble.

如果您的合作夥伴刁難或不願意合作；或者您失去對公司經營及對員工的控制；再或合資夥伴拖延配息；或合作方提出增資要求，這些都是一個警訊：您的投資出現問題了。

Exit & Recovery Services

Our team is experienced in advising investors on the most appropriate course of action in a situation where the performance of an investment is deteriorating and/or the investor is losing control of operations, particularly in the case of joint venture operations. We are able to advise on the most appropriate strategy for a successful resolution of the situation to ensure the return is maximized or any loss minimized and the client's reputation is safeguarded. We are experienced in dealing with JV partners and employees, so as to gain maximum leverage out or the limited tools available to exit investments.

Closure Management

We offer a full range of closure management service which helps clients to properly wind down a business in a timely and effective manner.

Our services cover:

- Acting as the Lead Project Manager to assist with the orderly close down of a business or its operations.
- Prioritizing work and coordinating multi-disciplinary advisors so as to ensure that the relevant concerns (e.g. audit, tax, legal etc.) have been properly attended to and the relevant services will be delivered in a consistent and timely manner.
- Advising on employee entitlements
- Assisting in dealing with suppliers, landlords, employees, creditors, debtors, customers etc.

投資退場及收回投資服務

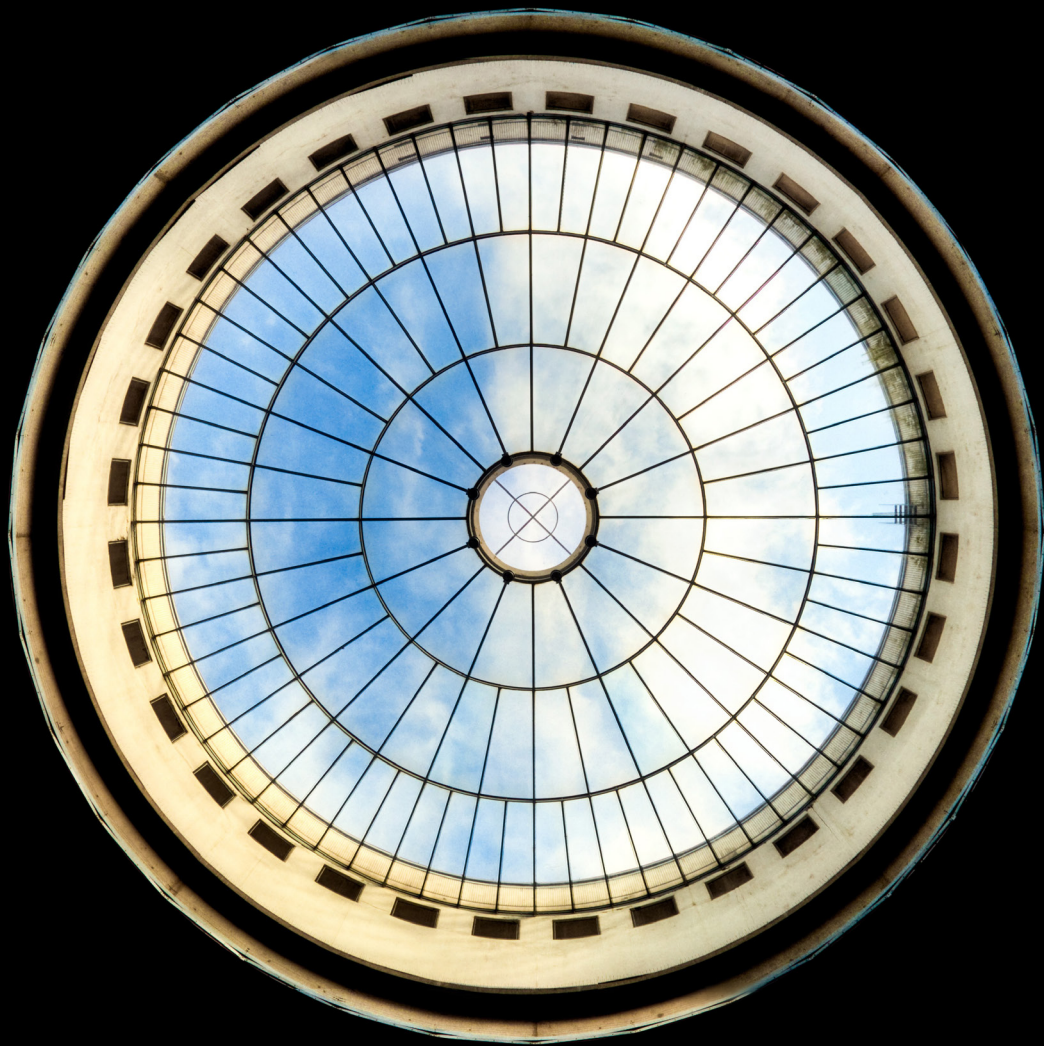
憑藉多年的專業經驗，我們的團隊能建議投資者在面臨投資表現惡化的情況及/或投資者對公司營運失去控制，特別是合資經營條件下應採取何等適當措施。我們能向客戶提供最適當的相關策略，使得投資者得到最大的回報、最小的損失及維護客戶的市場聲譽。我們具有與外資企業投資方及職工合作的資深經驗，故此能夠極大限度地利用現有有限管道，協助客戶撤出投資。

投資清算管理

我們提供全面的投資清算管理服務，協助客戶妥善及時和有效的關閉其經營之相關業務。

我們的服務包括：

- 作為專案經理人，協助客戶有秩序地關閉相關業務或營運。
- 合理安排工作程序，協調各式的顧問服務，使各類相關問題(例如:審計、稅務、法律等)得到妥善處理並及時提供連續性的相關服務。
- 就員工權益事項提供諮詢
- 協助與供應商、業主、員工、債權人、債務人、客戶等交涉。



評價與財務模組服務
Valuation & Modeling Services

Valuation & Modeling Services

評價與財務模組服務

We are specialists in providing guidance and advice on the basis of valuation methodology and modeling, and performing any related valuation advisory services in business merger and acquisition or for financial reporting purpose.

我們是評價專家，專門為客戶提供評價方法及財務模組的指導和建議，並執行企業併購或財務報導目的相關的評價諮詢服務。

Services Offered

Our valuation practitioners can perform valuations of business interests, intellectual property, intangible assets, common and preferred stock and other securities, partnership interests, employee stock option plans (ESOPs), private debt instruments, options, warrants, and other derivative products. These services are provided to assist clients with mergers, acquisitions and dispositions; taxation planning and compliance; financial reporting; bankruptcy and reorganization; litigation and dispute resolution; and strategic planning.

Valuation services include:

- Business Valuation:
 - Valuation of equity interests
 - Intangible asset valuation
- Valuation Advisory Services:
 - purchase price allocation
 - Fair value measurements in financial reporting
 - Impairment Test in financial reporting
 - Loan impairment measurement in financial reporting
 - Bond impairment measurement in financial reporting
 - Transaction advisory
 - Fund portfolio valuation
 - Bankruptcy and financial restructurings
 - Model design and risk assessment for financial instruments
 - Capital allocation
 - Tax planning strategies and compliance
 - Capital equipment valuation
 - Inventory valuation
- Modeling:
 - Strategic valuation & financial modeling
 - Capital efficiency

我們的服務內容

我們的評價專業團隊可提供評價服務的領域包括：企業權益、智慧財產權、無形資產、普通股及特別股及其他證券、合夥權益、員工認股計畫、私募債務工具、選擇權、權證及其他衍生性金融商品。德勤財顧所提供之評價服務可以協助客戶完成合併、收購及出售資產、稅務規劃及法令遵循、財務報導、破產與重組及策略規劃等。

評價服務包括：

- 企業評價服務
 - 股權價值評價
 - 無形資產評價
- 評價諮詢服務
 - 收購價格分攤
 - 財務報告中的公允價值衡量
 - 財務報告中的資產減損測試
 - 財務報告中的放款減損衡量
 - 財務報告中的債券減損衡量
 - 交易諮詢
 - 投資組合評價
 - 破產與財務重組
 - 金融工具的模型設計與風險評估
 - 資金分配
 - 稅務規劃策略
 - 機器設備評價
 - 存貨評價
- 財務模組
 - 策略性評價與財務模組
 - 資本效益分析

Business Valuation

企業評價服務

Valuation of Business Interests

Business valuation includes the provision of either valuation opinion or valuation consulting services for the valuation of aggregate business interests or business enterprises.

Such analyses are performed for:

- Transaction planning
- Purchase or sale of business
- General business purposes
- Financial statement or tax reporting purposes
- Collateral or secured financings or refinancing
- Litigation or dispute resolution purposes

Typical illustrations include:

- Valuation or appraisals of businesses, business ownership interests, securities, and partnership and limited liability company interests in private, publicly held, or government entities
- Valuations or appraisal estimates or analyses involving estimates of fair value of aggregate business enterprises in connection with an entity's financial statements pursuant to pronouncements issued by regulatory authorities, or financial or accounting standards-setting bodies (e.g. IFRS, including IFRS 2, Share-based Payment; IFRS 3, Business Combinations; IFRS 9, Financial Instruments; IAS 36, Impairment of Assets; IAS 38, Intangible Assets; US GAAP, including ASC 805, Business Combinations; ASC 820, Fair Value Measurements; ASC 350, Intangibles – Goodwill and others).

企業評價

企業評價是就企業股權價值或企業整體價值提供評價意見或諮詢服務。

這些分析適用於：

- 交易計畫
- 收購或出售業務
- 一般商業用途
- 財務報表或稅務用途
- 抵押、融資擔保或再融資
- 訴訟或和解用途

典型的例子包括：

- 為企業、企業股權價值、證券以及合夥制及上市非上市公司或國營企業進行評價
- 按照主管機關或會計標準制定機構所頒布的準則為企業財務報表公允價值進行評價或分析(例如：國際財務報導準則(IFRS)，包括 IFRS 2，股權基礎給付；IFRS 3，企業合併；IFRS 9，金融工具；IAS 36，資產減損；IAS 38，無形資產。美國會計準則(US GAAP)，包括ASC 805，企業合併；ASC 820，公允價值；ASC 350，無形資產)

Intangible Asset Valuation

Intangible asset valuations include the provision of either valuation opinion or valuation consulting services for individual or multiple intangible assets or liabilities and intellectual property where the result are used for:

- Financial statement or tax reporting purposes
- General business purposes
- Transaction planning
- Purchase or sale of assets
- Licensing or relicensing
- Collateral or secured financings or refinancing
- Litigation or dispute resolution purposes

Typical illustrations include:

- Valuations in connection with an entity's financial reporting requirement in the context of business combinations (e.g. IFRS 3, ASC 805) or in connection with the external audit of fair value measurements
- Valuations of and/or estimates of remaining useful life of individual intangible or intellectual assets (e.g. customer lists, customer relationships, brand or trade name patents, trademarks, software, distribution rights, contractual rights or obligations, franchisor or franchisee, licensor or licensee rights and leasehold interests)

無形資產評價

無形資產評價可為單項或多項無形資產，提供價值評估或諮詢服務。評價結果可用於：

- 財務報告或稅務用途
- 一般商業用途
- 交易計畫
- 購買與出售資產
- 申請執照
- 抵押、融資擔保或再融資
- 訴訟或和解用途

典型的例子包括：

- 就企業的財務報告，進行有關合併準則如：IFRS 3，ASC805)的評估，或就企業的外部審計，進行公允價值衡量。
- 為無形資產或知識資產的剩餘年限(譬如，客戶名單、客戶關係、品牌或商品名稱、專利、商標軟體、發行權、合約權利或義務、特許授予人或特許經營人、許可人或許可權、以及租賃權益)進行估值或評估。

Fair Value Studies

“Fair, adequate consideration or reasonable value” type reports include a broad category of valuation-based services usually provided in connection with requirements arising during the purchase, sale or transfer of assets or interests or as a result of contractual, governmental, regulatory, or statutory requirements such as disclosures in financial statements as stipulated by FASB and International Accounting Standards Board (IASB) and national regulatory bodies. As a result, assets and liabilities need to be analyzed from a fair value perspective.

These services include:

- Valuation analyses or estimates of value required in connection with articles of association, by-laws, or other forms of shareholders’ agreements,
- Estimates of value required under contracts between parties or resulting from disputes between parties,
- Valuation analyses related to tax mitigation and/or planning,
- Preparation of estimates, analyses, and reports concerning matter of tax, financial, or accounting solvency frequently involving either “balance sheet” tests on the value of assets (Impairment testing studies, valuation of investments, derivatives securities and inventories), and
- Adequacy of consideration, for example, “contribution-in-kind” paid or received, in connection with a specific transaction or event.

Valuation services provided in connection with fair value studies and fairness opinions generally are based on legal or statutory requirements and may involve unique or nonstandard valuation procedures and/or definition of the standard of value measurements. Services provided in connection with these types of requirements involve specialized knowledge and experience.

公允價值評估

“公允、充份考慮或合理價值”報告提供廣泛類型的評價服務。這類服務通常是購買、出售、轉移資產或利益過程中所必須的；亦應用予合約、政府、監管或法令中的規定，例如美國財務會計準則委員會(FASB)，國際會計準則委員會 (IASB) 和其他國家主管機關頒布的財務報表揭露規定。有鑑於此，我們需要以公允價值分析資產和債務。

這些服務包括：

- 公司組織章程或其他形式的股東協議細則中規定的估值分析或價值評估；
- 為合約或合約下糾紛提供相關價值評估；
- 為節稅與/或稅務規劃進行估值分析；
- 準備與稅務、財務或會計償付能力有關的估計、分析和報告，通常涉及「資產負債表」測試(減損測試研究、投資評價、衍生性金融商品及存貨)
- 對價公允性，例如，某項特殊交易或活動的“實物出資”的實際交付。

有關公允價值評估和合理性意見書的評價服務，一般是基於法律或法令的要求，同時亦可能涉及一些獨特或非標準的評價程序。這些特殊或非標準要求的相關服務，通常涉及專業知識和經驗。

Valuation Advisory Services

評價諮詢服務

Fair Value Measurements in Financial Reporting

During the past few years a move towards fair value accounting has taken place, mainly led by provisions of IFRS and US GAAP. With the use of fair value, financial reporting becomes even more complex as there are few assets and liabilities where a market value can't be readily established. Instead, companies and their auditors need to rely on valuation models that involve the application of methods and assumptions that can be highly judgmental.

As fair value has become more and more important as a measurement standard for financial reporting purposes, it becomes increasingly important for auditors to understand the dynamics of fair value measurement and have access to relevant expertise and resources.

Deloitte member firm valuation practitioners provide support to audit engagement teams in connection with procedures related to testing fair value measurements that may include:

- Business interests
- Intangible assets
- Share options
- Business combination
- Financial instruments including:
 - Convertible bonds
 - Swaps
 - Guarantees
 - Mortgage-backed securities
 - Asset-backed securities
 - Collateralized debt/bond obligations

Transaction Advisory

Where evaluation strategic alternatives, acquisitions, or new ventures, Deloitte can provide in-depth advice to clients in their decision making. Drawing on extensive experience across a broad range of industries, specialized practitioners can provide perspectives on value as well as assistance in interpreting the impact on transaction structuring, deal making and risk

management strategies. Clients can then focus their resources on those factors with the greatest impact on value to make the most efficient use of resources and achieve speed and efficiency throughout the transaction process.

財務報告中的公允價值衡量

近幾年，在國際會計準則和美國會計準則的影響下，公允價值會計日趨普遍。公允價值的應用，使財務報告漸趨複雜，因為並非所有資產與負債之市場價值是完整建立的（因而企業與會計師必須仰賴具高度專業性與判斷性的評價模型。）

作為財務數據的衡量標準，公允價值的地位日趨重要，審計人員需要了解公允價值衡量的發展趨勢，並獲取相關的專業知識和資源。

Deloitte會員所的評價團隊為審計團隊提供公允價值衡量程序的相關協助，其中包括：

- 企業評價
- 無形資產
- 員工認股權
- 企業合併
- 金融工具

交易諮詢

無論是評估策略、收購或新投資計畫，德勤財顧能提供客戶專業建議以協助客戶制定商業決策。德勤財顧的專業團隊憑藉在各產業的豐富經驗，能夠在交易價值方面為您提供意見，並就交易結構、交易處理以及風險管理策略的影響進行解析。客戶可以將資源集中於最能創造價值的因素，以充分利用資源，使整個交易過程流暢有效。

Fund Portfolio Valuation

Many private equity, venture capital or hedge funds require independent valuation of portfolio investments for financial reporting purposes. We can estimate the fair value of investments in accordance with IFRS, US GAAP or other national accounting requirements and industry guidelines such as the International Private Equity and Venture Capital Valuation Guidelines and the Private Equity Industry Guideline Group's US Private Equity Valuation Guidelines. Alternatively, we can analyze and report on the reasonableness of management's internal fair value estimate.

Bankruptcy and Financial Restructurings

Valuation services involving bankruptcy, financial restructurings, or financially distressed entities are provided to companies experiencing financial stress or involve in bankruptcy or creditor-imposed remedial measures as well as to their creditors or lenders. This includes situations in which the services are provided when remedial measures are reasonably likely, pending, or actively underway.

Model Design and Risk Assessment for Financial Instruments

With volatile markets, complex financial structured products and increasing regulation, there is a growing need for accurate and reliable financial modeling and effective risk management models and systems. Deloitte can assist with your quantitative valuation and risk modeling needs, including model design and independent risk assessment against the latest industry benchmarks and regulations.

投資組合評價

不少私募股權基金、創投或避險基金在編製財務報表時需要為其投資組合進行獨立評價。我們可以按照國際財務報告準則 (IFRS)，美國公認會計準則 (GAAP) 或其他國家的會計準則及行業指引，如國際私募股權基金和創投評價準則，以及私募股權基金行業指引組織 (PEIGC) 的美國私人股權評估指引，為投資項目的公允價值進行評估。或者，我們可以就管理階層內部評估的公允價值提供分析和報告。

破產與財務重整

破產與財務重整的評價服務係針對處於財政困難、破產或處於債權人提出償還債務的壓力下的公司及其債權人或銀行所提供之服務。

金融工具的模型設計與風險評估

隨著市場動盪、結構化金融商品的複雜化，以及法令日益繁複，制定精準可靠的金融模型、有效的風險管理模型及系統日趨重要。德勤財顧可以解決客戶在量化分析與風險模型等方面的需要，包括針對最新的行業標準與規則，進行模型設計和獨立風險評估。

Capital Allocation

Allocation capital across diverse business units with competing projects in as ever-changing business environment is a challenge. Deloitte member firms can assist companies in developing investment policies and implementing an efficient capital allocation process that provides the structure and discipline for efficient decision making. With an increasing array of analytical options, from discounted cash flow to probabilistic modeling and real options valuation, clients can be assisted in designing an approach best suited for their organization and capital decisions.

Tax Planning Strategies and Compliance

Deloitte member firm professionals provide clients with independent valuations that support tax service offerings for planning and compliance on a worldwide basis. These services help analyze and support various tax situations. Member firm practitioners are knowledgeable about the valuation requirements of each situation and have substantial experience supporting their valuations. Additionally, they have the ability to leverage the experience of Deloitte member firms' tax specialists to provide clients with a full range of services.

資金分配

在變幻莫測的商業環境下，面對競爭項目的多類業務部門之間合理分配資金是企業的一個挑戰。德勤財顧可以協助客戶制定投資政策，實施有效的資金分配程序，制定相關架構和原則便於管理階層有效做出決策。我們為客戶提供廣泛的評價服務，從現金流量折現法、機率模型到實質選擇權解決方案，協助客戶制定最適合的資金決策方案。

稅務規劃策略

稅務目的之評價通常為企業因應稅法之規範，以及與稅務機關間之爭議或協商所需，例如某些資產項目如商譽、專利技術或其他無形資產因稅法上之要求須進行價值評估。



Modeling

Support clients in the resolution of the most significant business decisions they face by designing bespoke planning and decision support tools. Assess complex strategic, transactional and operation situations, translating and reflecting these into useful financial and valuation models that can provide deeper insight and better enable the decision making process.

These solutions include :

- Strategic Valuation & Financial modeling
- Capital Efficiency

Strategic Valuation

Develop financial models and valuations to support client's strategic business decisions and purposes such as :

- Feasibility studies
- Budgeting
- Stress-testing
- Business plan analysis
- Forecasting
- Independent value analysis
- Strategy support
- Restructuring options
- Key asset review

Transaction modeling

- Assist in evaluating the financial implications of transactions such as mergers, acquisitions, joint ventures, partnerships, carve-outs and other commercial arrangements.
- Develop financial models to evaluate a transaction including the projection of future financial performance, integration / separation costs, synergies and stress testing of key metrics
- Support the preparation of financial submissions / evaluations to contract bidders

財務模組

透過設計客製化方案以及決策支援工具，我們幫助客戶解決重要的業務議題。評估複雜的策略、交易、營運狀況，並將上述議題轉化並反映至財務模組，這些模組可提供更進一步的分析以協助決策順利完成。

這些解決方案包括：

- 策略性評價以及財務模組
- 資本效益分析

策略性評價

我們建立財務模組協助客戶進行策略性業務決策以及目的，例如：

- 財務可行性分析
- 預算
- 壓力測試
- 營運計畫分析
- 財務預測
- 獨立價值分析
- 策略評估
- 重組方案
- 關鍵資產評估

交易性模組

- 協助評估如合併、收購、合資、合夥、分拆以及其他商業安排等交易的財務影響。
- 建立財務模型以評估交易案效益，包含未來財務績效、合併/拆分成本、綜效以及關鍵財務因子的壓力測試等。
- 協助準備財務及評估文件。

Operational modeling

- Develop financial models for operational business transformation initiatives including ongoing costs / benefits management .
- Create bespoke models/tools to support the financial and operational management of the business, such as management information dashboard and reporting tools .

Capital Efficiency

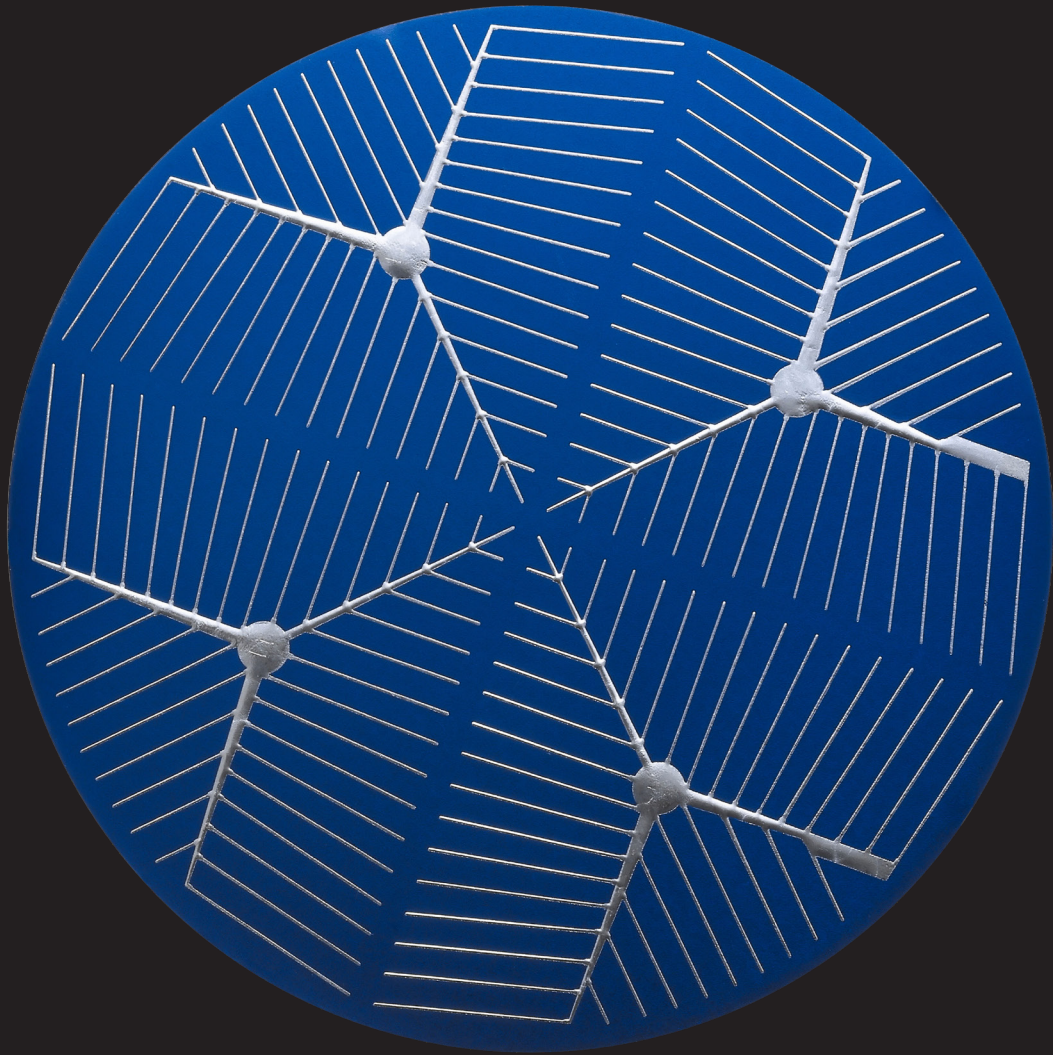
- Develop integrated financial models to project, evaluate and understand the financial impact of key capital allocation planning assumptions and decisions.

營運性模組

- 建立財務模組以協助營運轉型計畫之評估，包含成本與效益分析。
- 建立客製化模組或工具以協助企業的財務或營運管理，例如：管理資訊儀表板或管理報表等。

資本效益分析

- 建立整合性財務模組，以評估不同資本配置假設下對計畫帶來的財務影響。



基礎建設/能源/水務專案投融资服務
Energy & Resources Project Advisory Service

Energy & Resources Project Advisory Service

基礎建設/能源/水務專案投融資服務

Deloitte has achieved worldwide success in the energy & resource industry fields by providing comprehensive advisory services with well-rounded advice in strategy, operation, technology, and financial aspects. Our services encompass investment planning, equity restructuring (including strategic and financial investments), debt restructuring, project financing, and financial modeling. Our clients come from both the public and private sectors. Our professionals have hundreds of proven track records. Deloitte, as one of the leading advisors in energy and resources industry, has extensive experience and talented specialists.

In Taiwan, Deloitte has assisted numerous long-term investors in participating in various renewable energy and water treatment investment projects, bringing the domestic funding into national infrastructure plans. Through designed solid risk management framework, investors expect to gain the stable rewards. Deloitte is one of the few advisory teams in Taiwan with experience in the infrastructure industry, especially focusing on renewable energy and water treatment sectors.

Our energy and resources team provides advisory services across the life cycle of the project, and offers our clients total solutions to the issues and problems occurring in their energy and resources projects.

德勤財顧過去多年來在各個國家深耕能源及資源產業，提供策略面、營運面、技術面及財務面等全方位顧問服務，包含投資規劃、股權重組(含引進策略性及財務性投資人)、債權重組、專案融資、財務模組試算等多面向服務，客戶涵蓋公私部門，專案實績達數百件，是具有豐富經驗及專業人才的能源及資源專案顧問專業機構之一。

在台灣，德勤財顧已經成功協助多家長線資金機構法人參與國內再生能源以及水務處理的專案投資，引導國內資金投入國家基礎建設，並且透過嚴謹的風險控管機制，讓投資者可以獲取穩定的投資收益。德勤財顧是台灣少數最了解基礎建設，且特別深耕再生能源及水務處理產業的專案顧問團隊。

我們的能源及資源專案顧問服務涵蓋基礎建設專案的生命週期，當客戶的能源及資源基礎建設專案若面臨問題，德勤財顧能提供整合性的全方位解決方案。

Building an Energy & Resources Business

A well-established energy & resources business relies on careful market assessments and in-depth knowledge of the industry. Through our hands-on experience and connections with the industry, Deloitte tailors project plans, equity & debt restructuring strategy, and project implementation processes, which assist our clients, e.g. developers, investors, and financiers in entering the market. Meanwhile, we excel in identifying risks of business development and operation efficiently, as well as in providing the solution scenarios correspondingly. Furthermore, the negotiation of project contracts (e.g. EPC contracts, O&M contracts), joint venture contracts, share purchase agreements (SPA) and project financing agreements can be carried out with specialists possessing exceptional industry knowledge, leading to successful outcomes.

Managing an Energy & Resources Project

When an energy & resources project is ongoing, the establishment of joint venture mechanism, organizational structure, and investment standards can enhance the operational efficiency of the project. Meanwhile, our project managing experts assist investors and the management in analyzing and monitoring project operations, detecting irregularities, and revising business operation in the early stage. Besides, when conflicts arise during project implementation, experts can offer professional negotiation and advisory services to ensure the stability of the project.

建立能源及資源事業

建立能源及資源事業時，需要審慎的市場環境評估並倚賴深入的產業經驗，德勤財顧透過豐富的成案經驗及廣泛的產業連結，依照客戶需求擬定客製化的專案架構、股/債權重組策略，及專案的執行程序，可以讓開發商、投資機構、融資機構順利的進入市場展開事業；同時，在德勤財顧的協助下，能有效釐清專案開發及營運風險並提出對應解決方案。此外，在事業建立時面臨的各項專案合約(例如興建合約、維運合約)、合資協議、股權買賣協議，及專案融資合約的協商談判，也須在豐富產業經驗的專家協助下方能順利達成。

管理能源及資源事業

在專案進行中，透過合資協商機制、組織運作機制、投資標準之建立可精進事業營運、提升組織運作效能，使專案的運作更加順暢；同時，專案管理專家可以協助營運事業進行投資評估、協助投資人及管理階層進行專案的營運管理分析、監控，並及早發現異常狀況及導正經營方向。此外，在專案執行發生爭議時，專業的協調折衝及諮詢協助總能讓專案化險為夷。

Buying and Selling an Energy & Resources Project

Transaction advisory plays a crucial role in assisting businesses in different stages, whether investors are in the stage of project expansion or in the stage of reaping the benefits of successful project disposal. Deloitte helps both buyers and sellers to mitigate transaction risks by providing negotiation assistance on share purchase agreement, due diligence, valuation, etc., and offers related tax and financial regulatory compliance advisory services as well.

Financing an Energy & Resources Business

Due to its capital intensive and long capital payback cycle nature, project financing plays an essential role in optimizing the shareholders' return. To assist the sponsors in enhancing their local creditability and obtaining non-recourse financing, Deloitte provides a series of project finance advisory services, ranging from financial modeling, financing terms negotiation, syndication arrangement, to bank due diligence support and other ancillary financing services through leveraging the profound connection with financial institutions and strong experience accumulated through IPP financing. With the favorable renewable energy policy, Deloitte has assisted numerous developers, especially in the field of water treatment and solar energy, in obtaining project finance.

Our energy and resources advisory services include:

- Energy industry: renewable energy, e.g. independent power producers (IPP), solar power plants, wind farms, electricity storage, smart grids, etc.
- Resource recycling industry: water treatment, sludge drying, water reclamation, desalination, etc.
- Modern agriculture: plant factories, etc.
- National infrastructure projects: electronic toll collection (ETC), exclusive terminal at the port, airport expansion, etc.

買入或處分能源及資源產業事業

當投資方積極擴展推動專案項目前行，或當專案項目成功後要處分事業享受果實，在不同的階段，專業的專案顧問都會扮演重要的後盾，在股權買賣合約的談判、實地查核、價格計算等各方面協助降低買方、賣方交易風險並協助完成相關財稅的法令遵循事宜。

專案融資能源及資源產業事業

因能源及資源產業資本支出高及投資回收期長，為提升專案投資報酬率，專案融資扮演重要的角色。德勤財顧透過長期與金融機構的深厚關係以及各類電廠融資豐富經驗，提供一系列的專案融資服務，從財務模型建置、融資條件協商，到銀行團籌組、銀行盡職調查協助及其他融資相關等服務，協助客戶建立在地信譽及取得無追索權的專案融資。隨著政府大力推動綠能政策，德勤財顧已成功協助多家客戶參與水資源及太陽光電產業的專案融資。

能源及資源專案顧問服務主要包含以下產業：

- 能源產業：包含民營電廠(IPP)、太陽能發電、風力發電等綠能發電事業；儲能系統、智慧電網等綠能電力科技
- 資源循環產業：包含汙水處理、汙泥乾燥處理、中水回收、海水淡化等資源循環事業
- 新農業：包含植物工廠等科技農業
- 國家基礎建設專案：高速公路收費系統、港務專用碼頭、機場擴建專案等

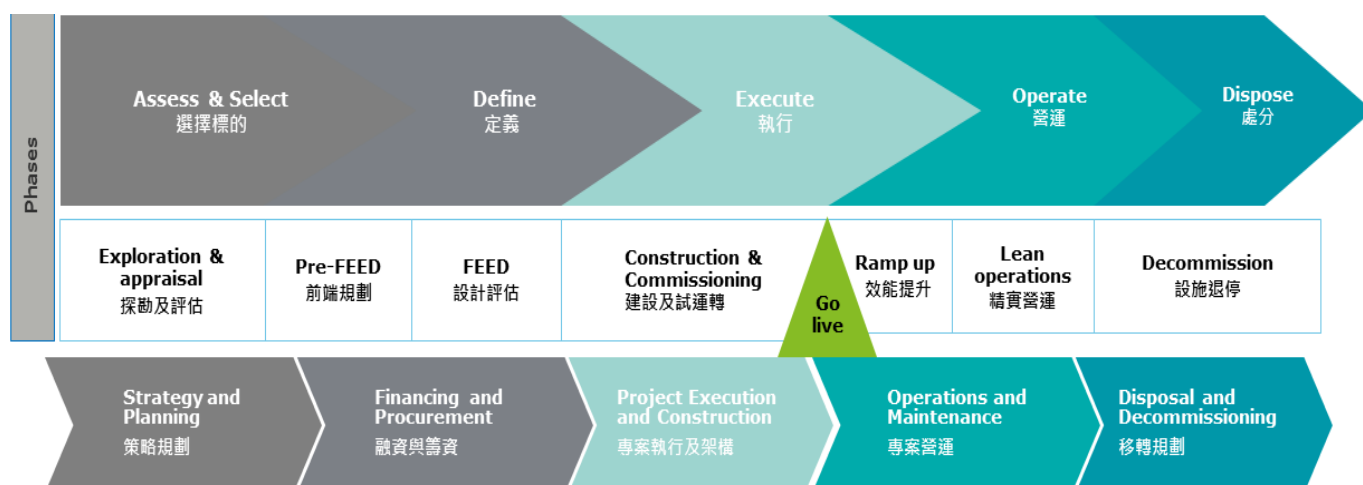
In ASPAC, Deloitte is the most prestigious advisor in energy and resources sectors among the Big Four. Recently, our advisory services have been in high demand along with the rapid growth of outbound investments in this area. The main services encompass:

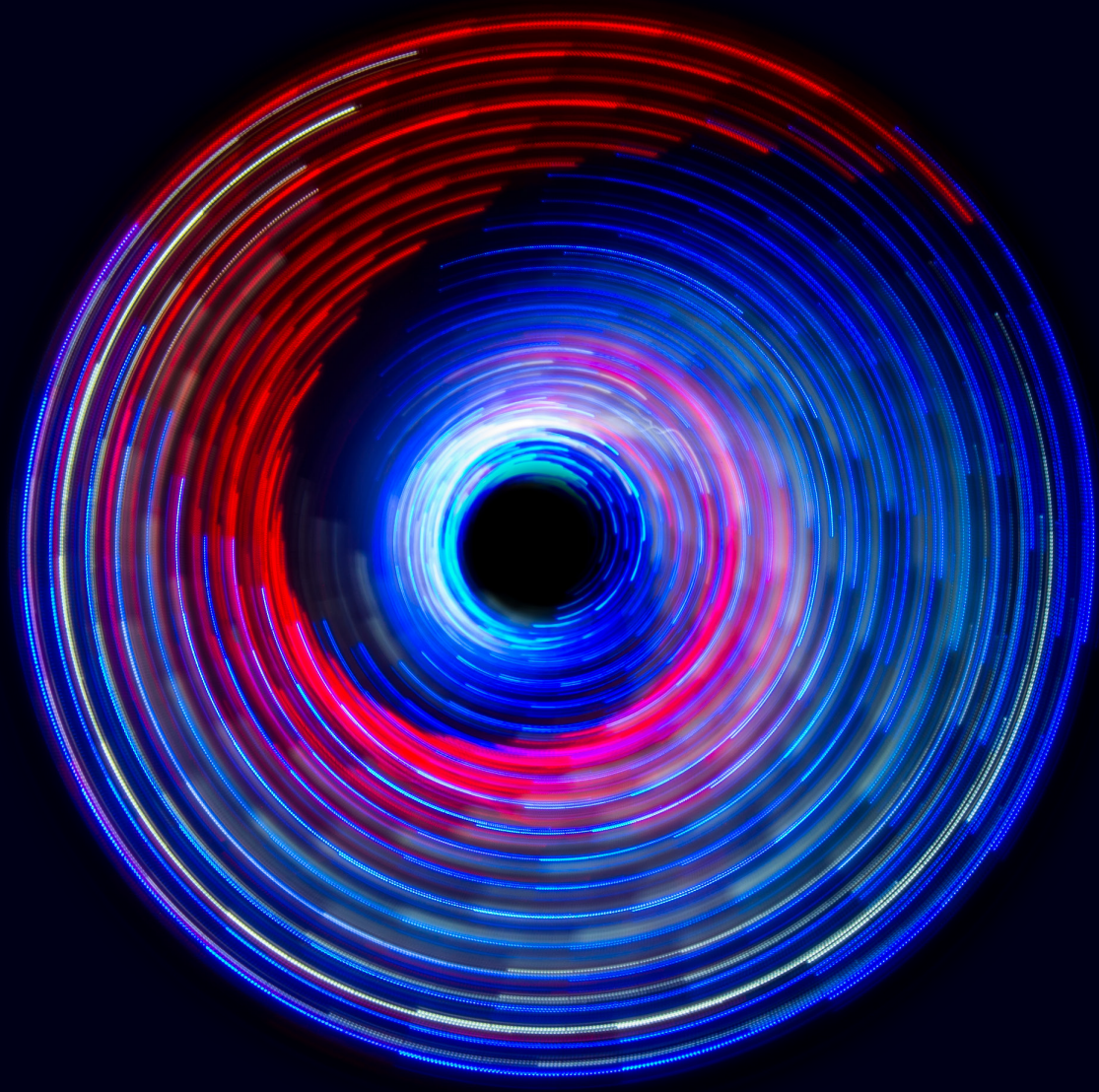
- Setting up Energy & Resources Business
- Equity Advisory
- Debt Finance Advisory
- Project Finance Advisory
- M&A and Disposal
- Project Bidding Advisory
- Project Valuation / Price Calculation / Pricing Strategy
- Project Feasibility Study
- Financial Modeling and Planning
- Financial Due Diligence
- Green Energy Strategy Advisory

在亞太區能源及資源專案顧問服務中，德勤財顧是四大會計師事務所數一數二的提供者；隨著亞太區公司近年對外投資的快速增加，客戶對我們服務的需求也與日俱增。目前客戶對我們服務的主要需求包括以下幾點：

- 建立能源及資源事業
- 股權重組
- 債權重組
- 專案融資
- 併購及處分
- 標案財務顧問
- 評價及價格計算諮詢
- 可行性及先期計畫研究
- 財務模組及財務規劃
- 財務實地查核
- 綠電交易策略諮詢

我們的服務涵蓋專案的生命週期 (Our Client Through Project Life Cycle)





智慧財產管理諮詢服務
Intellectual Property Advisory Service

Intellectual Property Advisory Service

智慧財產管理諮詢服務

Technology companies have an enormous opportunity to capitalize on the many intangible assets they create. These include intellectual property (IP) rights such as patents, copyrights, trademarks and trade secrets, as well as other assets including data, brand reputation, strategies, and customer and business relationships.

Many technology businesses place strategic emphasis on having freedom to operate in new markets. This freedom gives them a platform for rapid expansion and product commercialization. However, this requires a strong awareness of competitor patent filing, as well as an understanding of IP litigation risks to confirm the balance between freedom and expenditure.

At the same time, technologies companies have amassed huge portfolios as a results of significant investment in R&D. IP transactions has now become integral to portfolio management as a recognized way to unlock additional revenue for companies.

In summary, IP assets drive a considerable amount of value for businesses, but are often not fully understood, managed or leveraged. How these IP assets are managed is critically important to a business' ability to realise value from them. This requires a deep understanding of the IP portfolio, along with adequate approaches to IP protection, risk management and commercial exploitation.

Our Services

Deloitte IP Advisory assists clients globally throughout the IP life cycle, help them develop comprehensive IP strategies, implement effective IP processes, build and strengthen their IP portfolios, seek operational efficiencies and assess, value and monetize their IP asset.

We have a long history of helping clients to understand the commercial value of their IP and supporting them through strategic IP-centric transactions such as IP sales and acquisitions, licensing and technology transfers.

科技企業有極多的機會將其創造的眾多無形資產資本化。這些無形資產涵蓋專利、著作權、商標和營業秘密等智慧財產權，以及其他如數據、品牌聲譽、策略、和客戶及業務關係等。

很多科技企業將智慧財產戰略重點放在自由實施權，以確保旗下業務快速拓展及產品在新市場中的投放。然而，這需要瞭解競爭對手及主要專利持有者的專利申請狀況以及智慧財產訴訟風險，來協助企業在智慧財產投入和市場自由實施權之間取得平衡。

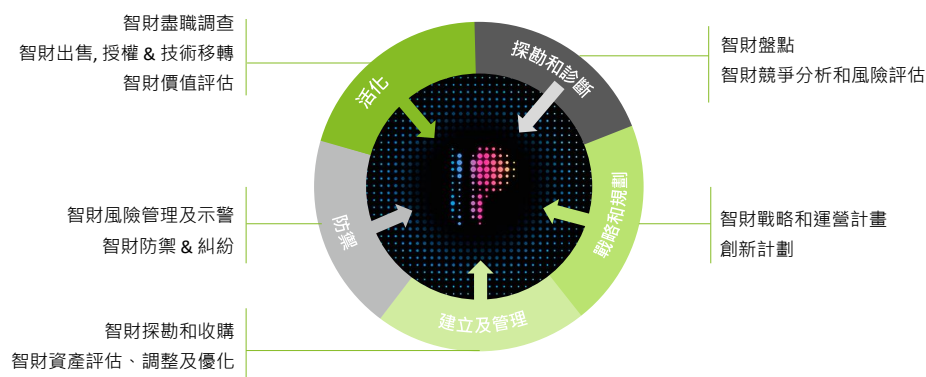
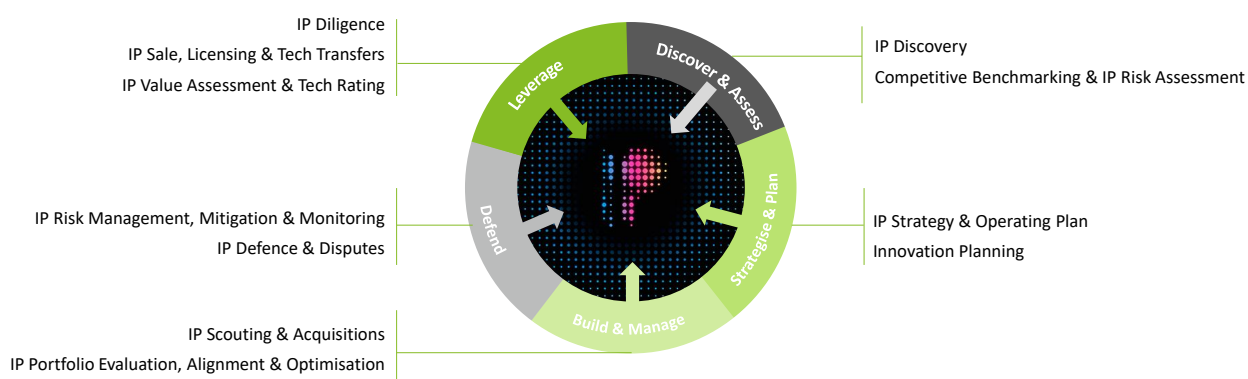
於此同時，科技企業透過多年研發投入，累積了大量的智財資產。智財交易現在已變成智財資產管理中不可或缺且被眾多企業認同作為企業產生額外收入的一種模式。

智財資產可替企業帶來可觀的收入，但卻時常不能得到充分的了解、管理或發揮最大價值。因此，如何管理智財資產使其發揮價值對企業而言是至關重要的經營能力。這需要企業對其擁有的智財組合有深入地了解，以及在智財保護、風險管理和資產活化三方面採用適當的方法。

我們的服務

德勤財顧智財顧問團隊涵蓋智財生命週期，包括建立全方位的智財策略，實施高效率的智財管理流程，建立及強化智財組合，尋求智財營運效率，以及診斷、評價客戶的智財資產並幫助其活化。

在協助客戶了解其智財商業價值與提供交易協助方面，德勤財顧智財顧問團隊具有豐富的經驗，包括以智財為核心的戰略性交易(如智財出售和收購、授權及技術移轉)。



Competitive Benchmarking & IP Risk Assessment

A Competitive Benchmarking & IP Risk Assessment provides clients with a deep understanding of their competitive IP positioning, potential innovation opportunities, as well as any potential risks and vulnerabilities associated with their IP portfolio. We explore the IP related to the client’s technology areas to gain an insight into the IP position and behaviour of competitors; help client understand how they might leverage a strong IP position for competitive advantage and/or the threats they may face from competitors, their freedom to operate (FTO) position, and gain an insight into where ‘white spaces’ in the industry exists in order to guide their patent filing strategy.

競爭者分析及智財風險診斷

競爭者分析及智財風險診斷服務是幫助客戶深入了解所持智財在業內的競合地位以及與競爭對手的差距，洞悉對手維權爭訟之慣例，引導客戶專利布局時避開風險或威脅，並依其所持資產聚焦創新技術前瞻研發，運用智財提升競爭力，搶占全球商機。

IP Strategy & Operating Plan

An IP strategy is part of a broader corporate blueprint ensuring your IP portfolio is in line with your against cost and position yourself within the market against your competitors. Having a clear plan of action for your intangible assets ensures each asset serves a direct purpose to your business and steers effective decision making and planning.

IP Scouting & Acquisition

The IP Scouting & Acquisitions service is aimed at identifying and evaluating third-party IP to be licensed-in or purchased. The acquisition or licensing of IP which aligns with and strengthens your product strategy will help you develop or improve your competitive advantage. It may be that you have concerns about patent assertion from a third party and want to acquire patents to counter-assert. In other cases, it can help in remedying a gap in your existing IP portfolio. Our bespoke strategic patent acquisition service is tailored to your objectives and timescales. We have an unmatched track record to delivering results while addressing clients' concerns, thanks to our decades of IP transaction knowledge and experience, highly skilled in-house analyst team and extensive deal network.

IP Portfolio Evaluation, Alignment & Optimisation

The Portfolio Evaluation, Alignment & Optimisation service helps you identify the important value of the assets you own and what assets you are maintaining which may no longer serve a strategic purpose. By identifying assets that are no longer core to your business, you are able to reduce overall maintenance costs while improving the quality of your portfolio. The goal is to assess the value of each asset within a portfolio typically from two angles:

- Align the portfolio to the business strategy by identifying assets that are core or of high strategic value to the business.
- Identify “surplus” pool for cost saving and monetisation opportunities.

智財策略及運營計畫

智財策略是廣闊的企業藍圖的一部分以確保客戶的智財資產符合長期業務目標並有助於創造價值。協助客戶透過規劃風險和成本效益分析，進而布建貼近市場需求的專利，使戰略化的無形資產在利基產品體現最大價值。

智財探勘和收購

智財探勘和收購目的主要為客戶取得與戰略相關的外部專利，除藉由強化對相關技術的控制權以鞏固競爭優勢外，在受到外部專利訴訟時，也可藉由收購的高價值專利進行反訴。德勤財顧智財顧問團隊制訂戰略專利收購服務是依客戶的策略目標及計劃表而量身制訂的，並針對客戶的顧慮提出適當的解決方案。團隊亦累積數十年的智財交易知識與經驗，具備專業能力的分析團隊以及在廣闊的交易網絡。

智財組合評估及優化

智財組合評估和優化服務是協助客戶清查過往所投入的專利資產，依其營運策略將所持之資產去蕪存菁，可節省冗餘的維權費用，且提升智財資產的品質。由兩方面去評估無形資產的價值：

- 動態調整智財組合確保智財策略與核心利基產品營運戰略相符
- 找出未充分利用但具有市場價值的智財資產並尋找可將資產售出或向外授權的機會

IP Defense & Disputes

IP Advisory provides strategic and tactical support when a client is approached with an IP licensing demand, IP litigation threat or are already involved in a contentious action. For example, a competitor may demand a license fee for alleged past, current and/or future use of a patented technology. In exchange for the license fee, the company will secure freedom to operate with respect to such patents. IP Advisory provides objective data and an independent evaluation of the IP and financial risks you are facing. Clients are then better prepared to respond and decide whether to enter into a license and under what terms. IP Advisory provides a range of factual and objective arguments to support a negotiation strategy to be adopted as part of the client's settlement discussions with a potential licensor. In situations that are already contentious, IP Advisory works alongside the disputes teams in Forensics to provide IP and technical subject matter expertise in support of defence advisory and expert witnessing engagements.

IP Value Assessment

An IP value assessment is an assessment of the range of possible outcomes related to a technology or IP licensing or acquisition opportunity. This includes qualifying potential risks, as well as quantifying costs and benefits. Both are based on different scenarios designed to support the client's decision making in terms of whether to enter into a commercial arrangement and under what terms. The outcome is objective views on the value indicators, robustness and market attractiveness of the IP portfolio or technology. Typical steps would include:

- Scenario development
- Financial model
- Royalty rate setting
- Findings and recommendations

智財防禦&糾紛

德勤財顧智財顧問在客戶遇到外部威脅(如智財授權勒索、訴訟警告或已涉及侵權行為)時提供因應之道。例如最常見為競爭者追索授權金，主張權利金計算始點需溯及既往。德勤財顧智財顧問提供客觀數據和獨立地評估客戶面臨的智財與財務風險，讓客戶可以做好應對策略後進行回應，同時決策適合的授權條件，並提供事實及客觀的論點支持適用於客戶與授權方的談判策略，確保客戶支付後專利授權金後可自由實施。如涉及爭議案件時，德勤財顧智財顧問與德勤法證團隊合作並適時提供智財或技術方面的專業辯護或專家證人建議。

智財價值評估

該服務考量智財運用不同商業情景及多種可能結果而做出的價值評估，譬如針對智財技術的許可和收購情景。這類評估包含鑑別潛在風險，以及量化潛在的支出及效益。通過不同的商業情景沙盤推演，智財價值評估就價值指標，穩健性以及智財或技術的市場吸引力提供客觀建議，協助客戶訂定合理的商業決策，譬如是否接受協定及採用何種商業條款。典型的評估步驟包括：

- 各種商業模式推演
- 財務模型及預測
- 訂定合理授權金
- 結果和建議

IP Sales, Licensing & Tech Transfers

Deloitte IP advisory supports you through the entire IP sales, licensing & tech transfer process. By offering a deep understanding of the value and market relevance of intellectual assets, we help you strategically identify key assets to sell, who key buyers may be, and then we help you execute the transaction. Our experienced team is highly skilled in drawing out key market and IP considerations to influence valuation and take a pragmatic approach to support negotiations to achieve the best commercial outcome.

智財銷售 授權及技術移轉

德勤財顧智財顧問在智財銷售、授權及技術移轉過程中提供協助。藉由提供對智權價值的深入了解以及對市場關聯，協助客戶找出潛在的買家，並完成智財交易。德勤財顧智財顧問團隊在擬定關鍵活化市場，綜合評估會影響智權價值的各項因素，及交易談判中有豐富的經驗，幫助客戶達到最佳商業成果。





不動產顧問服務
Real Estate Advisory Services

Real Estate Advisory Services 不動產顧問服務

Global Real Estate Advisory Service

Network

Deloitte's Global Real Estate practice serves many of the industry's top real estate players including investment advisors, PE funds, developers, property management and leasing companies, REITs, service companies and insurance companies. Our global Deloitte network of over 8000 professionals dedicated to the real estate sector span across member firms in over 40 countries. From this deep bench, we draw upon an established team of specialists who can assist our clients with their global real estate transactional requirements.

德勤不動產顧問服務之全球發展

德勤財顧在全球有逾8000名的專業顧問分佈在40個以上不同國家為客戶提供全方位的不動產諮詢服務。主要服務對象為有跨境不動產相關服務需求的企業法人，如MNC、壽險業者、REIT、私募基金、不動產投資公司、土地開發、建設公司、公共工程、房屋銷售及不動產服務公司等。



REFA Transaction Service Breakdown

The DTT REFA platform enables the ease of a one stop shop acquisitions management service that coordinates a range of foreign experts to successfully consummate a real estate transaction.

- Target Identification : Select ideal targets to meet investor' s requirement.
- Deal Evaluation : Including site visit, strategy planning and schedule set-up.
- Investment Preparation : Support to underwrite deals and financial planning.
- Tax Structure : Appropriate Tax Structure Introduction and SPV set-up.
- Deal Processing : Advise investors on the investment plan and organize due diligence team
- Documentation : Advise PSA term negotiations with professionals including accounting, tax, engineering and legal.

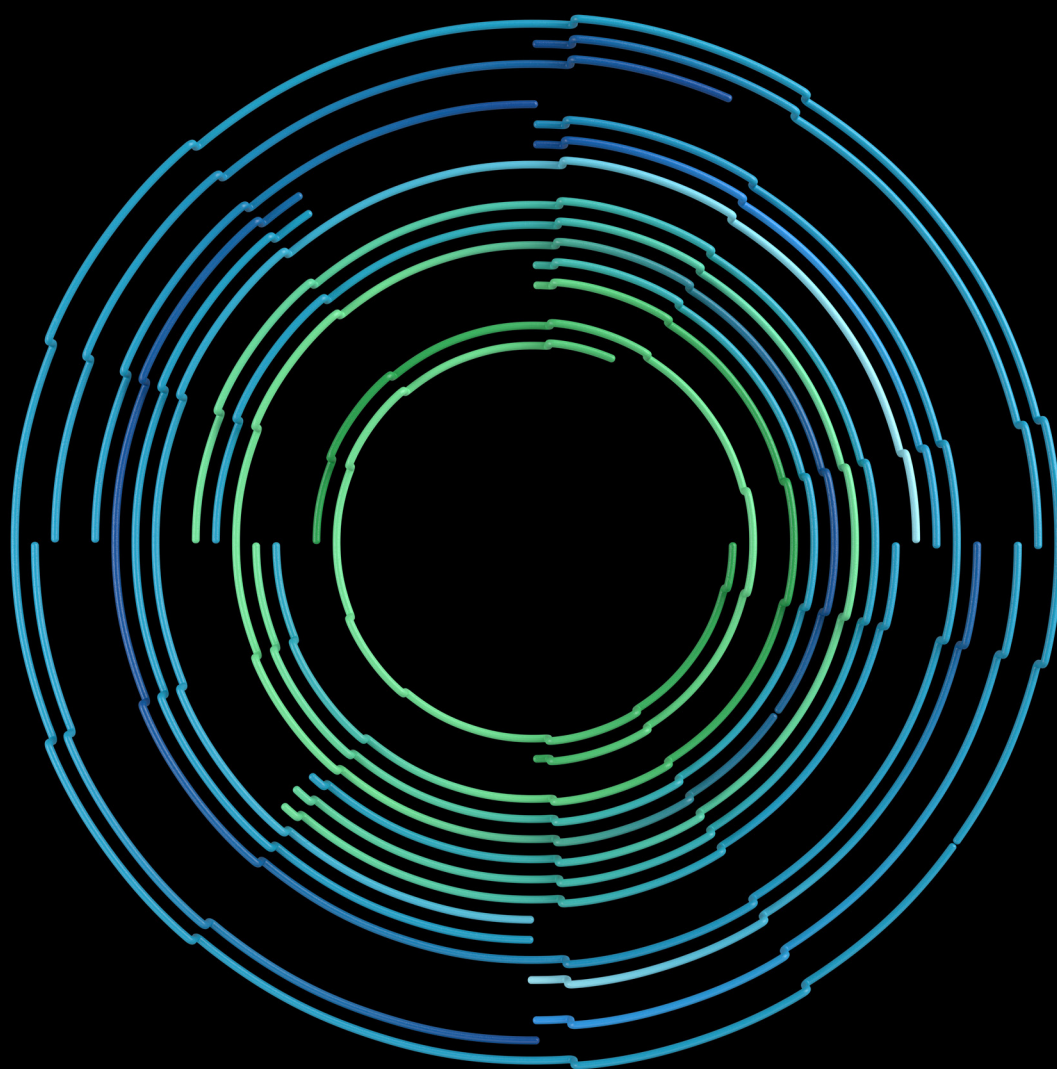
德勤不動產交易顧問服務

德勤不動產財顧隸屬於德勤財顧並共享資源，我們的團隊將充分運用與全球接軌的優勢，為跨國投資者設計不動產稅務投資諮詢服務。具備堅強的產業經歷及併購經驗，曾為眾多不動產產業之領先企業提供服務，因此我們對於不動產產業運作的獨特性有充分的知識，我們的專業人員具備廣泛的國際經驗與實績，提供獨立全面的不動產相關股權及資產併購諮詢服務，協助客戶在適當時間以合理的價格達成交易，並在提供收購服務時協助客戶釐清財務、稅務及法律各層面之風險因子。

- 標的搜尋：為投資者搜尋符合投資標準的標的。
- 案件評估：交易策略、時程規劃與安排實地考察行程。
- 投資評估：協助分析投資標的、評估投資/合資策略、為資金進行財務規劃。
- 稅務規劃：規劃稅務架構及評估交易前、後稅務安排以使長期收益最大化。
- 交易執行：就評價和交易架構提出意見，並協助擬訂交易談判策略及實地查核重點。
- 合約評估：統籌各方包括財務、稅務、會計、法律、建築等專業人士針對買賣契約意見，並提供前開面向之建議。

德勤不動產顧問將全程協助投資人進行物業收購交易規劃





數位鑑識與舞弊偵防服務
Forensic Services

Fraud Risk Assessment and Control Enhancement Services

舞弊風險評估與控管強化服務

The proactive and precautionary fraud prevention mechanism can not only greatly reduce the company's losses due to fraud, but also minimize the impact of fraud on the company's operations and goodwill. Deloitte has a complete knowledge base of process operations and fraud scenarios, which describes in detail the possible fraud scenarios, actual cases and recommended control measures in each link, which can help companies quickly identify possible frauds in various process operations. Risk assessment methodologies and tools help companies to systematically sort and respond to fraud risks and maximize the benefits of limited resources.

How we can help

Deloitte Forensic team is composed of professionals in the fields of operations, accounting, information technology, law, and etc. Combining relevant industry knowledge, identifying the form of bribery behavior from the business operation process of the enterprise, and combining the risk assessment mechanism methodology of Deloitte with rich case investigation practice, assist companies to review fraud prevention policies, and quickly identify possible fraud risks in various process operations.

Our fraud risk assessment and control enhancement services cover:

- Fraud risk education and training
- Enhanced services for corporate fraud risk assessment and control
- Purchase/sale/salary fraud risk assessment and control design recommendations

主動且事前預防的舞弊防範機制除了可以大幅減少公司因舞弊造成的損失金額以外，亦能讓舞弊對公司營運與商譽的衝擊降到最低。德勤財顧擁有完整的流程作業與舞弊情境對應知識庫，詳細描述各環節可能發生的舞弊情境、實際案例以及建議控制措施，可協助企業快速辨識各流程作業中可能發生的舞弊，並經由舞弊風險評估方法論與工具，協助企業有系統之排序與回應舞弊風險，將有限資源的效益最大化。

我們能提供協助

德勤財顧數位鑑識與舞弊偵防團隊由營運、財會、資訊科技、法律等專業領域人才組成，能結合相關產業知識，從企業營運流程中識別舞弊行為樣態，搭配德勤風險評估機制方法論及豐富的案件調查實務，協助企業審視現行作業流程，並快速辨識各流程作業中可能發生之舞弊風險。

我們的舞弊風險評估與控管強化服務包括：

- 舞弊風險教育訓練
- 企業整體舞弊風險評估與控管強化建議
- 採購／銷售／薪酬舞弊風險評估與控管設計建議

Integrity Management and Anti-Bribery Management System Implementation Service 誠信經營與賄賂防制制度建置服務

The bribery issues disproportionately interferes with market fairness, increases operating costs, and reduces the quality of products and services; moreover, it poses a serious threat to enterprises' goodwill and sustainable development.

How we can help

We assist customers to establish a risk assessment mechanism for bribery and misconduct. Based on the results of the risk assessment, we help companies to tailor their own policy and procedures to enhance controls over different bribery schemes. We also help companies to design due diligence procedures for high-risk transactions, activities, employees and business partners to suppress or detect additional bribery risks.

We also provide overall anti-bribery management system implementation service to companies which look to get ISO 37001 certified.

Our integrity management and bribery prevention system establishment services cover:

- Establishment of services for dishonesty/ bribery risk assessment mechanism
- Integrity management code revision and management system establishment service
- ISO37001 anti-bribery management system implementation service
- Overseas anti-corruption and anti-bribery compliance advisory service

賄賂問題過度干擾市場公平、增加營運成本以及降低產品和服務品質，甚至對企業商譽、永續發展造成相當嚴重的威脅，在國際間已被列為重大營運風險。

我們能提供協助

面對多變的不誠信行為，德勤財顧能協助客戶建立不誠信行為風險評估機制，從企業營運背景與作業流程中，識別企業內潛在之不誠信行為風險，幫助客戶針對高風險之交易、活動、員工及商業夥伴，執行盡職調查程序，抑制或偵測賄賂風險，並從商業夥伴關係的全生命週期，落實相關非財務控管措施，強化商業夥伴管理。此外，對於企業整體，德勤財顧也能協助客戶依企業與產業特性，規劃與訂定誠信經營政策、員工行為準則與相關管理規定，展現企業對於誠信經營之善良意圖，以及對賄賂零容忍的積極態度。

我們的誠信經營與賄賂防制制度建置服務包括：

- 不誠信行為/賄賂風險評估機制建立
- 誠信經營守則修訂與制度優化
- ISO 37001賄賂防制管理制度導入
- 海外反貪腐與反賄賂遵循方案諮詢

Conduct Watch 舉報平台服務

According to a report from ACFE, Association of Certified Fraud Examiners, there is 54% of enterprises that already build a reliable reporting mechanism. In order to build a reliable reporting procedure, it should be discussed in three dimensions: process, trustworthy platform and classification and investigation advisory.

How we can help

1. Well defined process

While building the reporting procedure, the responsibilities, procedures, and related controls should be designed to each stage from the receiving, accepting, processing, and reporting. Before the reporting system goes live, companies shall provide a series of campaigns and training programs to potential users.

2. Trustworthy platform

Our Conduct Watch service provide a platform to all personnel who can report issues of concerns through different channels such as website, email, fax, mail. All reports will be logged in this platform so whistleblowers can trace their cases and also choose to report anonymously. Our Conduct Watch platform is maintained in ISO/IEC 27001 certified environment.

3. Classification and risk assessment

Deloitte consultants will confirm the classification, define risk level so companies can have a better idea how to response.

根據ACFE(Association of Certified Fraud Examiners)的統計，全球僅有約54%的企業已設置完善的舉報機制，然而完善的舉報機制，應著重三大面向，包含：案件發生前的準備、發生後的回應以及機制安全性進行討論。

我們能提供協助

1. 完整的舉報機制與流程

在建立舉報機制的同時，即應設計自接收、受理、處理到呈報各階段作業所對應的角色權責、程序與相關控制。而在機制開始運行後，需推動一系列的宣導及教育訓練活動，以幫助潛在使用對象熟悉舉報平台的使用。

2. 安全信賴的平台

本服務提供企業以及舉報者一個安全信賴的平台，能夠透過不同管道(包含：網站、電子郵件、傳真、郵寄等方式)進行舉報。所有的舉報案件均會被登錄在Conduct Watch平台中，方便舉報者檢視所舉報案件之進度，且開放接受匿名舉報。Conduct Watch平台的維運環境亦獲得國際資訊安全標準ISO/IEC 27001認證。

3. 案件分類與風險評估

每個案件均會由德勤顧問進行第一步檢視，確認案件類型、評估案件風險，以確保案件分派至正確受理人員。



Fraud Risk Analysis and Monitoring Platform Service

舞弊風險分析與偵測平台

In the past, by applying the data analysis, enterprises focused too much on those business and marketing issues. In recent years, more and more benchmarking enterprises start applying data analysis on risk management, to assist conventional audit and to mitigate the deficiency in manual sampling. Along with building up complete monitoring systems and applying advanced data analytical tools, the enterprises can identify the operational risks and address them in advance.

How we can help

In data visualization, Deloitte equips with trustable experience and techniques. With developing dashboards and building continuous, automatic, and alert reportable platforms in high risk operations, such as Account Receivable alert, we can help enterprises to identify high-risk customers in advance and lower any loss. In data analysis, Deloitte not only applies traditional rule-based analysis but also implements other data science methods, including clustering, regression, NLP, machine learning, deep learning, etc., to detect and alert risks which could not be found by traditional methods.

Our services include:

- Credential data leak detection and alert
- AR risks alert
- Abnormal product pricing detection
- Abnormal procurement detection
- Frauds detection and alert
- Analysis of enterprises risk management
- Ad-hoc analysis for single risk incident
- Risk detection platform development

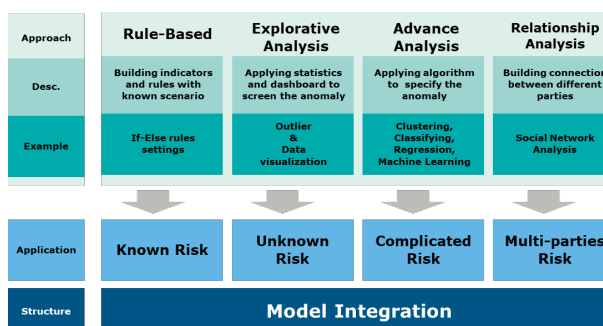
企業在過去運用分析能力上，往往著重於業務及行銷上的議題。不過越來越多標竿企業開始將資料分析應用在風險管理上，以彌補過往透過人力抽查的缺點。隨著企業建立完整的監控系統與運用先進的資料分析技術，將可以及早甚至提前發現各種企業經營可能遇到之潛在風險。

我們能提供協助

資料視覺化方面，德勤財顧具有可信賴的經驗以及技術，透過儀錶板展現企業各區/各部門之風險值，並對企業高舞弊風險作業，建置持續性自動化分析與預警平台，如應用於應收帳款風險預警，提早發現呆帳高風險客戶，降低公司損失。資料分析方面，德勤財顧除了應用傳統的固定規則分析外，也開始拓展到其他資料科學領域，如分類、分群、迴歸、文字探勘、機器學習、深度學習等，來偵測與預警以前固定規則無法發現之風險。

我們的舞弊風險分析與偵測平台服務包括：

- 機敏資料外洩偵測與預警服務
- 應收帳款風險預警服務
- 異常產品售價分析服務
- 異常原物料採購分析服務
- 舞弊偵測與預警服務
- 企業風險管理分析服務
- 單一風險事件一次性全面分析
- 風險偵測平台建立服務



3rd Party Audit Service

第三方查核服務

According to the global business growing, the cooperation between enterprises keeps getting closer. Each enterprise needs to manage more and more third parties, including supplier, business partner, sub-company, vendor, sub-contractor, outsourcer, reseller...etc. Especially it founds lots of fraud and bribery events involved third party. Therefore, third party management become an important issue. No matter in which stage of project, you can control and assess potential risk via third party audit. Our services include :

Due Diligence before M&A

Before commencing investment or M&A, enterprises should understand the actual situation of target. We can assist the due diligence of IT environment and IT operation, fraud risk assessment, FCPA compliance, and anti-bribery compliance...etc., to assist the investor to control the potential risk in advance.

Compliance Audit during progress of project

To efficiently help the enterprise to realize the effectiveness of vendor or supplier, Deloitte can perform third party compliance audit to confirm if the vendor fulfill the requirement of contract and deliver the qualified results as required term. It also helps to find out the potential risk of fraud or bribery, and the earlier flag can be detected the more treatment change to prevent.

隨著經濟環境的發展，企業間合作關係越來越緊密，每家企業需要合作或管理的第三方單位越來越多，包含：供應商、商業夥伴、子公司、合資公司、外包商、代理商等。尤其許多舞弊案件或者賄賂案件多涉及第三方單位的參與，因此，第三方風險管理成為企業需要面臨的重要議題之一。針對與第三方合作的前期或執行過程中，均可透過第三方查核服務，有效掌握第三方單位的情況，據以評估並掌控潛在的風險。我們的服務包含：

併購前的盡職調查

企業在進行投資或併購前，應明確了解投資標的的實際執行情況，我們可以協助進行資訊作業的盡職調查、舞弊風險查核、FCPA遵循性查核、賄賂防制遵循性查核等，以協助投資方事先掌握潛在的風險。

合作過程中的遵循性查核

為有效協助企業掌握供應商或代理商的執行成效，透過第三方遵循性查核，可檢視供應商是否落實合約要求，達成合約規定之成果，並可檢視是否有潛在的舞弊或賄賂風險，能夠及早發現及早預防。

Fraud Investigation Service

舞弊案件調查服務

Both multinational corporations and small enterprises may face the risk of fraud. When fraud incidents occur, internal investigation work is imperative. It not only demonstrates the company's "zero tolerance" attitude towards fraud, but also serves as a reference for decision-making at different levels of appeals to law, internal punishment, or internal process improvement. The company expects to accurately identify the person involved in the case and the suspect's purpose, tactics and criminal structure during the internal investigation stage, and evaluate the impact of the incident.

How we can help

Deloitte provides professional evidence collection procedures and fraud investigation services to ensure the completeness and evidentiality of evidence when enterprises encounter internal fraud incidents. Deloitte uses forensic analysis tools and data analysis techniques to diagnose the potential violations scope and behavioral patterns for the efficiency of the investigation process. Our Forensic investigation specialists help enterprises evaluate evidence, identify the control weaknesses and detect fraud patterns and gimmicks. Deloitte can assist clients on business loss calculation and issue expert appraisal/assessment of evaluation reports/opinions, so that the court can make a reasonable judgment; meanwhile, it takes the economics of litigation and the timeliness of the trial into consideration.

Our fraud investigation service include:

- Fraud, corruption and misconduct investigations
- Regulatory enforcement investigations
- Calculation of loss
- Dispute advisory

無論是跨國集團公司或是中小企業，皆可能面臨舞弊風險。當舞弊事件發生時，內部調查工作勢在必行，不僅彰顯企業對舞弊採取「零容忍」之態度，亦是作為訴諸法律、內部懲處或是內部流程改善之不同層次決策參考依據。我們了解企業期望在內部調查階段，便能準確地找出涉案人員，及該嫌疑人從事舞弊行為之目的、手法及犯罪結構，並且對於事件影響程度進行評估。

我們能提供協助

德勤財顧能提供專業蒐證程序及舞弊調查服務，於第一時間進行完整蒐證，確保證據資料充分且具備證據能力，以協助企業進行後續釐清事件、分析或舉證。運用鑑識分析工具及資料分析技術，迅速診斷潛在違規範圍及行為模式，提高調查過程之效率。

由財會、資訊、法律、商業及資料科學等領域專家組成之調查團隊進行證據評估、識別舞弊手法及控制弱點，迅速歸納案件爭點及釐清事件真相，不僅可作為企業內部了解案件使用；亦可視需求協助進行商業損失估算、出具專業鑑定／評估報告及專家鑑定／評估意見，以提供法院作出合理判決且兼顧訴訟經濟與審理之時效性。

我們的舞弊案件調查服務包括：

- 各類舞弊、賄賂、不當行為案件調查
- 商業損失計算
- 爭議事端與其他紛爭諮詢

Digital Forensic Technology

數位鑑識科技服務

With the emerging of technology, the crisis events often exist enterprise's information environment. No matter the malicious behavior comes from inside or outside, digital data is often aimed at compromise target. For active enterprises, they want to protect their own right; for passive enterprises, they may need to comply with legal requirements. Both reasons will trigger the investigation to find out the truth of event. Under the consideration of cost-effectiveness, enterprise will chose to cooperate with professional digital forensics consultant instead of building an internal team.

How we can help

Deloitte owns the first ISO accredited commercial digital forensic lab in Taiwan, and the only one registered ordered investigation agency in both area for digital forensics and forensic accounting. When the organization encounters the negative event (such as security breach, information leakage, internal abuse, fraud, trade secret, etc.) and intend to deal with that in a evidential way, Deloitte specialists would assist to perform evidence preservation and escrow, forensic analysis and report writing. We are experienced to communicate with attorneys, and help to eliminate the gap between IT and law.

Our digital forensic technology services include:

- Digital data investigation (Email/artifact/file content/network)
- Forensic preservation for all IT environment (Cloud/Mobile/VM/Server/PC/Database)
- Digital Forensic Investigation (Data leakage/internal IT abuse/trade secret)
- ISO Lab Forensic Analysis (Recovery & Search)
- Ordered Investigation Agency

隨著新興科技的發達，企業所面臨的危機事件常發生在資訊環境中。無論是來自外部或內部的不當行為，常以企業環境的數位資料作為侵害目標。主動型企業會因保護自身權益的需求，進行事件調查；而被動型企業也會因法規要求，而釐清事件的真相。在長期成本效益的考量下，相較於企業自建部門，與專業數位鑑識顧問團隊合作會是更佳的選擇。除了享有與國際接軌的專業工具保證，我們更是由司法院登載的公正第三方鑑定機構。

我們能提供協助

德勤財顧具備民間第一家ISO/IEC17025認證數位鑑識實驗室，也是司法院唯一登載數位鑑識民間囑託鑑定單位。以此豐富技術基底，在組織遭遇各類侵害事件而考量以嚴謹方式進行處理時，無論是個資侵害、內部濫用、商業舞弊、智財或營業秘密侵害等事件，皆能透過嚴謹標準進行現場證據的處理與保全，及使用國際認可的專業設備實行鑑識分析技術，出具鑑識分析報告及完整證物托管，並協助與法律人士溝通，使委託方的數位證據優勢最大化。

我們的數位鑑識科技服務包括：

- 數位資料鑑定服務 (郵件真實性/操作行為/檔案一致性/網路行為)
- 預防性及各類事件環境之數位鑑識證據保全 (雲端環境/行動裝置/虛擬機器/電腦/資料庫)
- 數位鑑識事件調查 (資料外洩/不當行為/營業秘密侵害)
- 數位鑑識實驗室鑑識分析 (刪除檔案還原與搜尋)
- 法院囑託鑑定機構 (數位鑑識/鑑識會計)

Electronic Discovery Service

跨國eDiscovery服務

It is an inevitable for enterprise to face the risk from foreign law compliance. When involving litigation, if enterprise will not be able to follow the law procedure, it will result to great among of penalty. Before the phase of disclosure or respective litigation, audit or government investigation, enterprise usually receives the order of legal hold. Before the data being disclosed in the court, enterprise should rely on eDiscovery platform service to process, minimize and protect the data, then to ensure the sensitive data would be leaked accidentally.

How we can help

Electronic Discovery has become an important challenge of international enterprises, when they encounter the litigation requirement of discovery of disclosure to deal with huge electronic data. Deloitte specialists are experienced to assist enterprise to collect huge electronic storage information under complex IT environment. Deloitte owns professional eDiscovery platform, which maintained with information security of ISO standard. We also could follow the civil procedure to perform data processing, reviewing and hosting for necessary eDiscovery, which would meet the requirement of international litigation, arbitration, sanctions, antitrust, antidumping, etc. eDiscovery platform could assist minimize the volume of data and focus on related files effectively. It aligns with the foreign lawyer practice, make enterprise control the content of submitted data, and accelerate whole litigation process.

Our eDiscovery Service include:

- eDiscovery Platform supporting
- Forensic Collection
- Forensic Data Processing
- Forensic Data Hosting
- Document Reviewing

因應海外法規帶來的風險，是跨國企業無可避免的挑戰，當涉及訴訟時，由於國外法律制度的差異，若未能遵循當地法規，即有可能導致懲罰性的裁罰。企業在進入證據揭露(Disclosure)階段之前或因應其他預期的訴訟、稽核或政府調查時，通常需要遵循法院命令進行證據的法定保留(Legal Hold)。而處於保留狀態的資料在提交到法院揭露於對造之前，企業應仰賴eDiscovery科技調查平台服務的協助，對於如此大量的資料進行處理與保護，才能確保公司機敏資料不會意外流出。

我們能提供協助

如何遵循法規對巨量資料進行電子證據開示(eDiscovery)已成為跨國企業面對外國訴訟時的重大挑戰。德勤財顧專家具有豐富經驗以協助企業於數位環境下對巨量電子儲存證據(ESI)進行保全，並利用架構於符合ISO安全標準機房內的國際專業eDiscovery科技調查平台，依美國聯邦民事訴訟規則進行完善的電子與紙本證據資料處理、審閱與託管，以因應跨國調查、訴訟仲裁、國際制裁、反托拉斯、反傾銷等國際訴訟案件情境需求。eDiscovery平台能協助企業於大量的資料中，快速且有效率地聚焦於重點事件，並與海外律師訴訟實務接軌，讓企業得以掌握所有資料交付的內容狀態且加速作業過程。

我們的電子證據開示服務包括：

- 跨國調查、國際涉訟之電子證據開示支援
- eDiscovery電子證據蒐集保全
- eDiscovery電子證據文件聚焦處理
- eDiscovery資料平台託管
- eDiscovery文件審閱

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