





ONE-STOP CONSULTING FIRM FOR THOSE DOING BUSINESS IN THAILAND

RSM Thailand is a member of RSM International, the world's seventh largest worldwide network of independent accounting, business advisory and consulting firms driven by a common vision of providing high quality professional services.

RSM is represented by more than 32,000 professionals in over 700 offices in 102 countries.

Wherever in the world your business is going, you need constant access to rapid, relevant answers and a fast-moving team on your side. RSM is one of the world's leading audit, tax and advisory networks of independently owned and managed professional services firms. With global reach and local perspective, RSM member firms deliver innovative solutions, helping you see further, adapt faster and grow stronger.

CLIENTS & INDUSTRY EXPERTISE We never forget who we're working for

Our clients range from large international enterprises, listed corporations, large privately owned organisations, government agencies, small to medium sized enterprises and individuals.

LISTED BELOW ARE SOME SAMPLE CLIENTS BY INDUSTRY SECTORS: -

- · Aeronautics
- · Agriculture
- Automotive
- Banking
- Breweries
- Charities
- · Construction
- · Consultancy
- · Design & Architecture
- Distressed Debt
- Distribution
- Education
- Energy, Oil & Gas
- Engineering
- · Financial Institutions
- · Financial Services
- Food Preservation & Canning
 Funds Management
- ·Retail

· Research

· Hospitality

· Insurance

· Logistics

· Leasing

· Printing

Investment

· Manufacturing

· Pharmaceutical

· Quality Control

· Food & Beverages

· Property & Real Estate

· Outsourcing

· Media, Publishing & Advertising

· Import & Exports

- · Technology
- · Wholesale

SERVICES Our client's interests always come first

ACCOUNTING

We're committed to providing accurate and timely reports.

RSM Thailand offers a full range of accounting and tax compliance services to companies operating in Thailand and our services may be tailored to meet the specific requirements of the client.

AUDIT AND ASSURANCE

To us, an audit is more than just a statement or opinion, its advice on how to operate your business more smartly.

Our Audit Division provides audit services to both local and international companies, including companies listed on the SEC of Thailand and the subsidiaries of companies listed overseas. We have a dedicated team of Thai CPA's, including three SEC registered auditors and our experience covers a wide range of industries.

BUSINESS ADVISORY AND LEGAL

Finding the right fit for your business is crucial. RSM Thailand provides high level and quality legal advice and offers a wide range of legal services to a number of international clients who operate businesses in Thailand.

CORPORATE ADVISORY

Pushing the envelope on business success. Assignments are carried out under the personal supervision and direct involvement of one or more of the firm's principals and / or directors. RSM Thailand familiarises itself with all aspects of its clients' or their potential targets' business and environment, which in turn enables RSM Thailand to filter and decipher the materially relevant information in an objective manner.

EXECUTIVE RECRUITMENT & OUTPLACEMENT

Fulfilling your recruitment needs one professional at a time.

RSM Recruitment was established in 2004 in recognition of Thailand's need for professional and responsive recruitment services. Since its inception, the company has placed and retained staff of all levels, to some of the biggest Blue Chip and Fortune 500 companies operating in Thailand.

IFRS SERVICES

Getting to the heart of complex international standards.

RSM Thailand's ability to deliver consistently high quality IFRS services is based on technical excellence, shared information, advanced training in complex areas and a strong network of IFRS Champions who meet regularly to share their experience and expertise.

RISK MANAGEMENT

Protect your assets, reputation and future success. Organisations face a wide range of risks that may jeopardise their ability to achieve their objectives. The consequences of inadequate or failed internal processes, people and systems or of external events should not be underestimated and can have a devastating effect on a business. It is a business necessity to put in place frameworks, processes and controls and to provide training to manage risk in order to minimise the occurrence and effects of events and threats faced by an organisation.

PAYROLL & HUMAN RESOURCES SERVICES

Protection of your assets –

your assets are your people.

RSM Thailand offers full outsource payroll services including the appropriate taxation and Social Fund filings to a number of clients. We currently provide these services to manufacturers, hotels, IT consultants and engineering consultants.

TAXATION

Plan now...or panic later.

RSM Thailand offer a full range of Thai and international consulting services, helping you to optimise your tax position and to mitigate any adverse tax implications which may arise from your international business dealings within Thailand.

FAST FACTS - WHY YOU SHOULD CHOOSE RSM

VISION

For our members to be the provider of choice to internationally active growing organisations who are looking for accounting, tax, consulting and specialist advisory services that will create lasting success and help them reach their goals.

PURPOSE

We will surprise you with:-

- \cdot Our culture of partnering and understanding
- \cdot Our relentless pursuit of quality in business
- \cdot Our passionate drive for your success

VALUES

- · Integrity: We will build trust, act ethically and responsibly and respect differences
- · Partnering: We are ambitious for each other and for our clients
- · Excellence: We will understand first and then deliver with quality

THE RSM INTERNATIONAL NETWORK

For those seeking to expand their businesses internationally, RSM Thailand draws on a specialist team of local practitioners with international experience as well as RSM International, one of the world's largest accountancy and consulting groups with associate firms in over 700 locations around the globe.

RSM THAI PRACTICE

Established in 2001, the Thailand practice is a member firm of RSM International and the RSM Asia Pacific Group. We are a business advisory practice with internationally and locally experienced professionals who share genuine enthusiasm for your business.

EXPERT ADVICE

We are an integrated group of specialists who are professionally trained and equipped to understand your business and provide the advice and support you need.



BUSINESS SUPPORT SERVICES

At RSM Thailand, we deliver a unique blend of business support services to businesses that demand a one-stop service provider that combines international best practices with deep local expertise.

TAXATION

An interdisciplinary approach.

Every business wants to reduce its taxes, but to do it legally and pragmatically isn't always that simple. Often tax strategies that look good by themselves can be less realistic, even impractical and unworkable, in the context of your whole business.

RSM takes a balanced and integrated approach. We focus on your total business picture, not just your next return. Our tax consultants help you define the best overall tax position, designed to save you money, while meeting your larger business goals. Since we regularly provide advice on many aspects of a client's business, we can see opportunities that other tax specialists might overlook.

IN ADDITION TO PROVIDING ONGOING ADVICE, WE OFFER A NUMBER OF SPECIFIC TAX SERVICES INCLUDING:-

- Cross-border tax planning covering profit repatriation, funding and currency issues
- · Customs and trade
- · Disputes with local tax authorities
- · Income tax return preparation & filing
- $\cdot \operatorname{Indirect} \mathsf{tax}$
- · International tax planning

- · Outbound and inbound investment structuring
- · Sales tax & Value Added Tax (VAT) matters
- \cdot Statutory audits for tax purposes
- · Transfer pricing
- \cdot Withholding tax
- \cdot Workforce solutions such as expatriate tax advice



ACCOUNTING | PAYROLL & HUMAN RESOURCES | TAXATION



ACCOUNTING Communication, Accuracy & Timeliness.

Management of companies requires accurate and prompt financial information for decision-making and performance monitoring.

Our accounting staff are highly qualified and trained to respond to our clients' needs, providing effective, timely and cost–effective services.

RSM's services include comprehensive accounting, tax compliance and outsourced payroll services, encompassing monthly VAT and withholding tax returns and the production of management reports. Companies who have in-house bookkeepers may engage us to provide quality control and review services and we regularly assist clients who are subject to Revenue Department tax examinations or who are entitled to tax refunds.

RSM are also the corporate tax representatives of a number of clients requiring the completion and filing of annual and mid-year corporate income tax returns.

RSM (Thailand) Limited 26th Floor, Sathorn City Tower, 175 South Sathorn Road, Thungmahamek, Sathorn, Bangkok 10120 Tel: (662) 670 9002–6 Fax: (662) 670 9027–8 Email: AskUs@rsmthailand.com Website: www.rsmthailand.com

PAYROLL & HUMAN RESOURCES

Protection of your assets - your assets are your people.

In this day and age many businesses rely on their human capital and consequently need assurances that their staff remuneration and entitlements, as well as any statutory payments, are accurately controlled and recorded.

Business owners need to concentrate their efforts on managing their businesses competently, efficiently and profitably and accordingly require their independent advisors to be professional, accurate and timely and at the same time to have an understanding of the importance of confidentiality.

RSM Thailand offers a comprehensive and professional payroll and outsourcing service to clients of all sizes.





OPERATIONAL SERVICES

At RSM Thailand, we offer a range of strategic, outsourcing, and industry-focused operational services that assists companies to evaluate their audits, risk governance functions and international reporting standards.

RISK MANAGEMENT

Protect your assets, reputation and future success.

Organisations face a wide range of risks that may jeopardise their ability to achieve their objectives. The consequences of inadequate or failed internal processes, and systems or of unforseen external events should not be underestimated and can have a devastating effect on a business. It is a business necessity to put in place frameworks, processes and controls and to provide training to manage risk in order to minimise the occurrence and effects of events and threats faced by an organisation.

RSM Thailand has a comprehensive range of risk management services designed to bring a new perspective to complicated issues within organisations, including Consulting and Corporate governance.

"The demand for risk management services is increasing at a rapid rate across Asia Pacific as organisations realise how positive risk management can add value and help create a performance culture."

ULTIMATELY EFFECTIVE RISK MANAGEMENT WILL:-

- · Improve the identification of opportunities and threats
- Further develop the governance and control frameworks within a business
- Help organisations operate efficiently and contribute to improved performance
- Aid decision making and planning by accounting for uncertainty and assessing actions that may or may not be taken

AUDIT & ASSURANCE

Meet the auditors who want the best for your business.

Every company is different – each case needs an individual solution. Because efficiency is an important factor in the quality and cost-conscious processing of an assignment, we always combine well-tested experience with an innovative creative approach to each new case.

Our auditors are professionally equipped to offer audit services that add value to your business by providing regular feedback on your operations. The RSM International Audit Methodology provides an effective, cost-efficient, independent audit, carried out in a timely manner by experienced professionals who only want the best for your business and as such, a good audit can help when you deal with banks, investors or partners in joint ventures, improving your chances for obtaining favourable financing.

RSM insists on superior audit quality and we set tough targets to achieve results. We are proud of our professional standards and deliver our promises to all stakeholders. We employ competent staff and invest heavily in training and technology. Our services comprise external auditing of listed and non-listed entities as well as internal, special purpose and investigative audits.



AUDIT & ASSURANCE | RISK MANAGEMENT | IFRS



IFRS SERVICES

Getting to the heart of complex international standards.

It is essential for internationally active growing companies to have a comprehensive knowledge of International Financial Reporting Standards (IFRS). These are complicated standards and it is evident that many companies are still in the transition phase of implementation. Following the development of a simplified IFRS for small and medium sized businesses, it appears to be only a matter of time before all types and sizes of entities in all countries are required to adopt IFRS either in full or in this simplified form.

RSM Thailand's ability to deliver consistently high quality IFRS services is based on technical excellence, shared information, advanced training in complex areas and a strong network of IFRS Champions who meet regularly to share their experience and expertise.

LOCAL AND INTERNATIONAL IFRS SERVICES INCLUDE:-

- · Advice on share-based payments
- Audit of IFRS financial statements
- $\cdot\;$ Due diligence in an IFRS environment
- · IFRS conversion projects
- · IFRS training
- · Reconciliations between IFRS and US GAAP and IFRS and local GAAP
- Valuations relating to the purchase price allocation process
- · Other IFRS technical assistance

"IFRS IS SET TO BE THE COMMON ACCOUNTING LANGUAGE OF FINANCIAL REPORTING WORLDWIDE. A THOROUGH KNOWLEDGE OF IFRS IS NOW ESSENTIAL FOR INTERNATIONALLY ACTIVE GROWING BUSINESSES."

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Benefit from the ideas and insights of our most senior experts.

ADVISORY SERVICES

Finding the right fit for your business is crucial. RSM Thailand provides high level and quality advisory services that facilitate the ability of clients to make informed and calculated decisions.

BUSINESS ADVISORY & LEGAL

Advice tailored to our clients' needs.

All investors to Thailand need efficient and up-to -date advice on the changing business environment and legislative amendments which may affect their operations and organisation structure.

At RSM we have a team of qualified lawyers who are committed to achieving the best results for our clients.

We look for the optimum solution that fits each stakeholder's individual circumstances and ensure that all our clients are kept abreast of the latest laws which may affect them.

Our dedicated team are able to offer assistance with the selection of the structure of your business, registration of the corporate entity, tax registrations, Board of Investment (BOI) applications, American Treaty applications, drafting and review of agreements, ongoing corporate secretarial services advice on relevant laws, including land, labour and licences and work permits and visas for your expatriate staff. For investors who are looking to acquire an existing business in Thailand, our legal due diligence will help to ensure that the target company is properly constituted and reduce the risk of inheriting liabilities. RSM Thailand provides high level and quality legal advice and offers a wide range of legal services to a number of international clients who operate businesses in Thailand.

OUR SPECIALIZED AREAS COMPRISE THE FOLLOWING:

- · Commercial Contracts
- · Corporate & Commercial
- · Corporate Secretarial Services
- Intellectual Property
- · Labour & Employment
- · Legal Due Diligence
- · Litigation & Dispute Resolution
- · Mergers & Acquisitions
- · Real Estate
- · Specific Licenses & Permits
- · Taxation
- · Visas & Work Permits



CORPORATE ADVISORY | BUSINESS ADVISORY & LEGAL



CORPORATE ADVISORY

Offering an objective perspective.

Our corporate advisory services include, but are not confined to, providing due diligence, feasibility, investment, transaction support, strategy, forensic, investigative and restructuring services to corporate entities, as well as to individuals.

We also provide a range of services to clients in financial distress and advice to their creditors, using practical and workable approaches.

WE FOCUS ON ENHANCING SHARE VALUE AND IMPROVING OUR CLIENTS PREPARATIONS FOR ALL TYPES OF TRANSACTIONS, FACILITATING DECISION MAKING AND PROFITABILITY.

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RECRUITMENT SERVICES

RSM Recruitment (Thailand) Limited was established in 2004 in recognition of Thailand's need for professional and responsive recruitment services.

Since its inception, the company has placed and retained staff of all levels, to some of the biggest Blue Chip and Fortune 500 companies operating in Thailand.

EXECUTIVE RECRUITMENT & OUTPLACEMENT

Fulfilling your recruitment needs, one professional at a time.

In keeping with all the professional services offered under the RSM umbrella, our Executive Recruitment Division's prime focus is your company's success. We know that finding and retaining good people is one of the most challenging tasks a company faces in today's increasingly competitive environment. We are committed to sourcing candidates whose work experience, knowledge and personality match both your existing vacancy and your corporate culture.

We specialise in providing executive recruitment services for mid to senior management positions across a wide range of industries. Our goal is to provide you with top quality candidates, thereby allowing you to focus your efforts on your business.



EXECUTIVE RECRUITMENT | OUTPLACEMENT



EXECUTIVE RECRUITMENT & OUTPLACEMENT

Fulfilling your recruitment needs, one professional at a time.

OUR SERVICES

Key to the service we offer is taking the necessary time to build strong relationships with our clients and in the process gain a sound understanding of their business, culture and recruitment needs. In order to secure the best candidate we employ one or more of the following methodologies:

- · Direct sourcing techniques often referred to as 'headhunting'
- Our existing database of candidates
- · Targeted advertising in local newspapers / publications and on the internet

FOCUS

Though we are willing to undertake a broad spectrum of recruitment assignments, RSM Recruitment specializes in sourcing mid to senior level professionals in the following disciplines:

- · Accounting & Finance
- HR, Legal & Administration
- Information Technology
- · Manufacturing

- · Sales & Marketing
- · Senior Management
- Supply Chain

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RSM (Thailand) Limited is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network.

Each member of the RSM network is an independent accounting and consulting firm, each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 11 Old Jewry, London EC2R 8DU.

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