

Transforming Asset, *and* Beyond

華坊
CHFT



**NAVIGATING
VALUE,
EMPOWERING
DECISIONS**

Our Regional Presence

- Hong Kong, China
- Mainland China
- Macau, China
- Singapore
- Malaysia
- Thailand
- Indonesia
- Japan
- Cambodia





華坊
CHFT



諮詢評估有限公司
ADVISORY AND APPRAISAL LTD.

About Us

CHFT Advisory & Appraisal is a regional holistic capital market professional services firm, providing comprehensive advice in industry. Our team is a long-time player in the capital market and understands well the challenges and difficulties our clients face.

Our daily job is to develop holistic strategies to improve our clients' business and assist them to have promising growth and development. Whilst we are proud to guide our clients through the complex and disciplined process with our global experiences and local knowledge and create value for their business.

SINCE **2014**

Our Services →



VALUATION

We value all asset classes

Business / Equity Interests

- Stocks of private companies
- Stocks of pre-IPO companies
- Restricted shares
- Preferred shares

Real Estate

- Development sites • Car parks
- Residential properties
- Logistic premises
- Office buildings • Airports
- Shopping malls
- Other specialized properties

Biological Assets

- Livestock • Plants • Forestry

Plant & Machinery

- Production lines
- Power plant facilities
- Furniture & fixtures
- Transportation equipments

Infrastructure

- Sewage / solid waste treatment plants
- Toll roads / tunnels • Power plants

Intangible Assets

- Trademarks • Copyrights • Patents
- Contracts & licenses • Know-how
- Other Intellectual properties

Financial Instruments

- Derivatives • Convertible bonds
- Warrants • Swaps
- Stock options

Our valuation covers wide range of purposes:

In our valuation and modelling services, we guide our clients through the complex and disciplined process with our **global coverage** and local knowledge by using market research, cost-and-benefits analysis, peer-group and competitor analysis, site inspection / management interview, development potential study and cash flow projection.

The fast and reliable valuation could be used in the following purposes:

• Public Disclosure

Public Disclosure – Fulfilling requirements stipulated in the listing rules in Hong Kong in relation to Chapter 5 and Chapter 14 for main board listing. Chapter 8 and Chapter 19 for GEM board listing and listing rules of other listing market such as SGX, NYSE, Nasdaq.

• Pro-forma financial statements in public documents

• Transaction Reference / Negotiation

• Debit Advisory / Financing / Mortgage

• Financial Reporting in according to relevant accounting standards:

IFRS 2 – Share-based Payment (share option scheme to employees)

IFRS 3 – Business Combinations (Purchase Price Allocation)

IFRS 9 – Financial Instruments (expected credit loss, derivative financial assets, etc.)

IFRS 13 – Fair Value Measurement (framework of fair value, disclosure requirement)

IFRS 16 – Leases (incremental borrowing rate)

IAS 36 – Impairment of Assets

IAS 38 – Intangible Assets

IAS 40 – Investment Properties

IAS 41 – Agriculture (animals, living plants, harvested agricultural produce)

IFRIC 12 – Service Concession Arrangements (BOT projects, PPP projects)

• Taxation / Rating Appeal

• Expert Witness / Rent Reviews / Shareholder Dispute

• Venture Capital and Private Equity Portfolio Valuation

• Pre-IPO investment

• Fairness Opinion / De-SPAC

REAL ESTATE CONSULTANCY

To attain the finest return in investment in the real estate industry, the utilization of the property must be optimized. We aim at helping clients to make the most profitable and feasible investment decision by carrying out comprehensive analysis to review possible use of the land or the property in compliance with all relevant statutory documents, such as land lease, Outline Zoning Plan (OZP), and Building (Planning) Regulations.

Lease modification may be required if the land lease terms limit usage or maximum floor area of the land.

In order to optimize the use of the land, we can assist to apply lease modification to Lands Department by providing the following services:

- Preparation of the application letter and the required documents
- Reviewing of the Provisional Basic Terms Offer
- Reviewing the Land Premium Offer
- Appealing the premium by submitting counter-offer
- Attending valuation meeting during the appeal process
- Providing advice on the acceptance on the Binding Basic Terms Offer



SUSTAINABILITY ADVISORY

Our sustainability team provides sustainability strategy advisory, carbon management advisory, and green finance advisory to various companies who desire to improve their sustainability as the recent trend thinks it is an essential issue to enforce in order to improve employee's health, protect the environment, and influence customers with actions.

ESG Strategy and Reporting

CHFT offers customized sustainability frameworks that align with regional regulations and globally recognized international standards, including GRI, CDP, TCFD, SBTi, and SDG, among others. For corporate sustainability reporting, we help clients fulfill stock exchanges' requirements and enhance their corporate sustainability value through formulating potent ESG policies, ensuring data integrity through comprehensive reviews, setting targets, and implementing effective operational practices including green building consulting, WELL consulting and other ISO certification applications etc.

As the Cornerstone Member of WELL®, CHFT delivers inclusive enterprise and portfolio-scale solutions that promote the transition towards healthy buildings to achieve bonus points in social sustainability.

Carbon Management Advisory

CHFT offers assistance in carbon disclosure initiatives, including the implementation of CDP surveys. With our expertise in carbon trading and carbon tax consulting, we offer strategic guidance for business decarbonization through appropriate carbon credits through Verra and Gold Standard, devising a roadmap and an action plan to help your company achieve its Net Zero Emissions target.

Green Finance and Rating Advisory

Our team also provides valuable insights and guidance to clients seeking to incorporate ESG considerations into their financing decisions. We offer advisory on green loan & investment projects application and ESG ratings improvement.

CAPITAL MARKET SERVICES

CHFT provides consulting market research and study services for corporate mergers and acquisitions as well as corporate finance. Our professional members include industry surveyors, management consultants, and industry experts. With our expertise, we can add value, and practical and feasible precision solutions to the company. Extensive network is one of our other strengths, including capital and corporate relationships.

Consulting

Our value for engagement, dialogue and collaboration leads us to integrate latest market knowledge, in order to provide tailored and unique solutions that successfully achieve clients' goals.

Market Research & Feasibility Study

Our team adopts the "top-down" and "bottom-up" approach, combines with in-depth experience in a variety of fields to provide accurate qualitative interpretation on quantitative information for our clients.

Merger & Acquisition

CHFT provides comprehensive guidance to navigate the complexities of mergers, acquisitions, and partnerships with our experts by offering:

- Management Buy-outs
- Management Buy-ins

Capital Raising & Financing

Financing is a complex and time-consuming process for corporate, and we provide expert guidance for a business's financing needs, including:

- Debt Refinancing
- Balance Sheet Restructuring

Strategic Development & Management

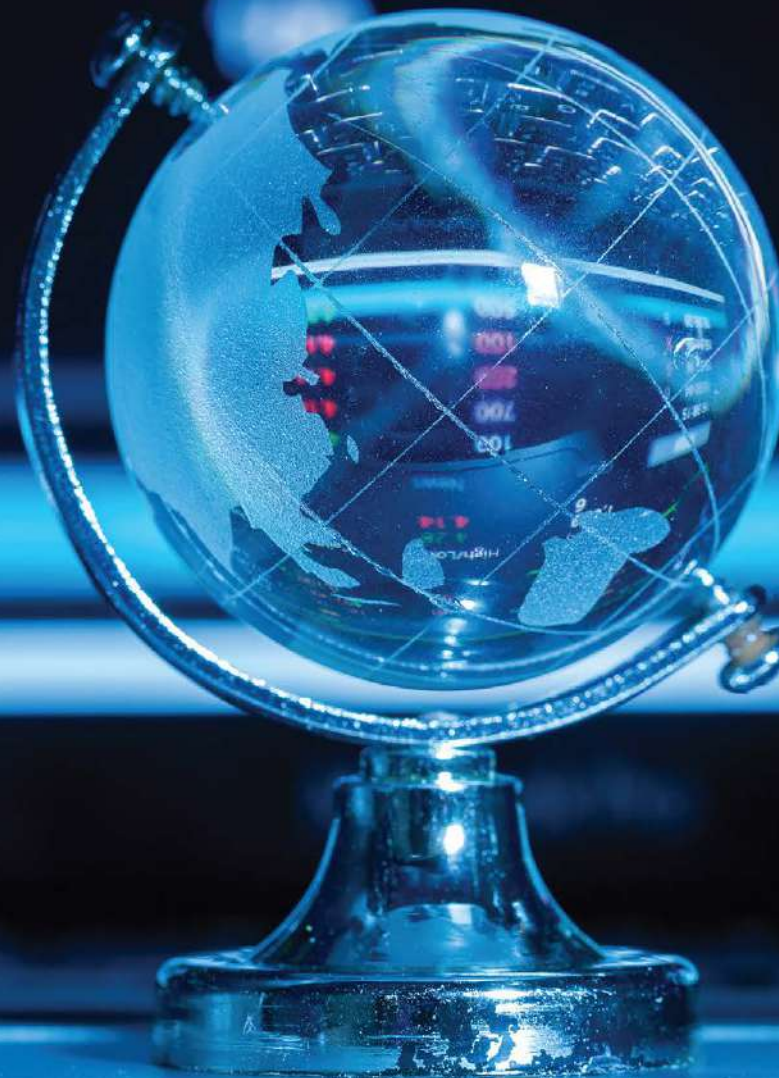
We also provide strategic development and management services under certain situations:

- Distressed Situations
- Corporate Turnarounds
- Other special situations

Brokerage & Transaction Advisory

CHFT helps to boost the process of seizing and selling a property or portfolio for strategic or financial purposes by:

- Sell-side Brokerage
- Transaction Management
- Value Enhancement



OVERSEAS INVESTMENT CONSULTANCY

(出海諮詢)

The term "出海" (Chuhai) refers to the practice of companies, particularly corporates in China, expanding their operations internationally. The need for corporates to "出海" arises from a combination of growth opportunities, strategic advantages, resource acquisition, and risk mitigation, all of which contribute to their long-term sustainability and competitiveness in an increasingly globalized economy. CHFT plays a key role in assisting our clients to go from onshore to offshore, from initial research and strategic planning to operational support and performance evaluation. By leveraging our expertise and local knowledge, CHFT helps corporates in China navigate the complexities of international expansion, minimize risks, and maximize opportunities for growth.

Business
Strategy
Development

Market
Research and
Analysis

Cultural
Adaptation
and Localization
Services

Local
Regulatory and
Compliance
Consulting

Ongoing
Support and
Monitoring

Human
Resources and
Training

Supply Chain
and
Logistics
Support

Risk Assessment
and
Management

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