

# 中国海外投资业务部

协助中国企业在全球应对挑战

## China Overseas Investment Network

Helping Chinese businesses navigate  
their challenges globally



**EY** 安永

Building a better  
working world

# 为什么选择安永COIN

## Why EY COIN

- ▶ 发挥全球覆盖的网络和深耕当地市场和行业领域的专业团队优势
  - ▶ 依托丰富的海外投资和并购交易服务的资质及经验
  - ▶ 聚焦中国“一带一路”倡议和协助中国企业的战略布局
  - ▶ 覆盖投资前、中、后关键阶段各个环节的一站式服务
  - ▶ 提升中国企业的国际化投资和经营水平，帮助中国投资者决胜全球市场
- 
- ▶ Worldwide network coverage based on professional resources with strong local experience and deep industry knowledge
  - ▶ Sound credentials and rich experience in outbound investment and cross-border mergers and acquisitions
  - ▶ Strategic focus on the Belt and Road Initiative (BRI) and assistance to Chinese enterprises in strategic planning
  - ▶ One-stop service covering all stages of investment, from planning to execution, integration and closing
  - ▶ Devoted support to Chinese investors in enhancing their internationalized investment and management capabilities, and winning in the global market



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# Foreword

## 前言 Foreword

当前世界格局正发生着影响深远的变化，地缘政治风险普遍攀升，全球化进程正在被重塑。在此变局之下，中国政府提出在“十四五”时期要促进“国内国际双循环”的发展模式，充分利用国内国际两个市场的两种资源，优化两个市场的布局，积极促进引进外资和对外投资协调发展；同时，继续推动共建“一带一路”高质量发展，坚持合作共赢和共同发展，积极参与全球经济治理，以高水平打造国际合作和竞争新优势。

虽然短期内各种政治、经济风险难以消除，但从中长期看，“走出去”仍将是中企成长为全球行业领先企业的必经之路。因此，中企需要不断增强自身在国际市场上的竞争力，更广更深地参与后疫情时代全球产业链和供应链的调整。

近年来，安永中国海外投资业务部见证了许多中企“走出去”的历程，并在此过程中为他们提供专业协助。未来，安永将一如既往地整合全球资源，帮助中国企业顺势而为，把握先机，实现可持续增长。

The current global landscape is changing with far-reaching impact whilst geopolitical risk is rising and globalization being reshaped. In this regard, China proposed the new development pattern of “dual circulation” for the 14th Five-Year Plan period (2021-2025), in order to boost domestic and international market interactions, enhance development of the home and overseas markets, and promote coordinated development of inbound and outbound investment activities. The country is set to further strengthen quality development of the BRI for more cooperation, in addition to actively participating in the area of global economic governance, achieving high-level international cooperation and improving competitiveness.

The political and economic risks may remain in the short term. The “going abroad” approach stands as a trend for Chinese enterprises to grow in the international market. Chinese enterprises will continue to increase their strengths and participate in the shift of the global industrial and supply chains more broadly and deeply beyond the pandemic.

In recent years, the EY China Overseas Investment Network witnessed the journey of a number of Chinese enterprises going abroad and provided assistance to them along the way. Going forward, professionals in the EY global network are ready to provide the up-to-date multidisciplinary services for Chinese enterprises and help them realize their international growth in a timely and sustainable manner.



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# 中国海外投资业务部 (COIN)

中国海外投资业务部 (China Overseas Investment Network, 简称“COIN”) 将安永全球的专业人员连接在一起, 促进相互协作, 为中国企业的国际化发展提供全球一致的高质量服务。安永在美洲、EMEIA (欧洲、中东、印度及非洲) 和亚太各大区设置了专业的中国商业顾问团队, 服务网络覆盖全球超过70个国家和地区。

COIN是安永向客户提供全球无缝、高质量服务承诺的一部分, 为到海外拓展业务的中国公司提供服务。安永全球一体的服务网络使COIN能调动有敬业精神、具有丰富当地经验及深入行业知识的专业团队为客户提供各类专业服务。

## 美洲区 Americas

- |         |                    |
|---------|--------------------|
| ▶ 加拿大   | ▶ Canada           |
| ▶ 美国    | ▶ United States    |
| ▶ 加勒比地区 | ▶ Caribbean Region |
| ▶ 以色列   | ▶ Israel           |
| ▶ 玻利维亚  | ▶ Bolivia          |
| ▶ 厄瓜多尔  | ▶ Ecuador          |
| ▶ 牙买加   | ▶ Jamaica          |
| ▶ 墨西哥   | ▶ Mexico           |
| ▶ 秘鲁    | ▶ Peru             |
| ▶ 委内瑞拉  | ▶ Venezuela        |
| ▶ 阿根廷   | ▶ Argentina        |
| ▶ 巴西    | ▶ Brazil           |
| ▶ 智利    | ▶ Chile            |

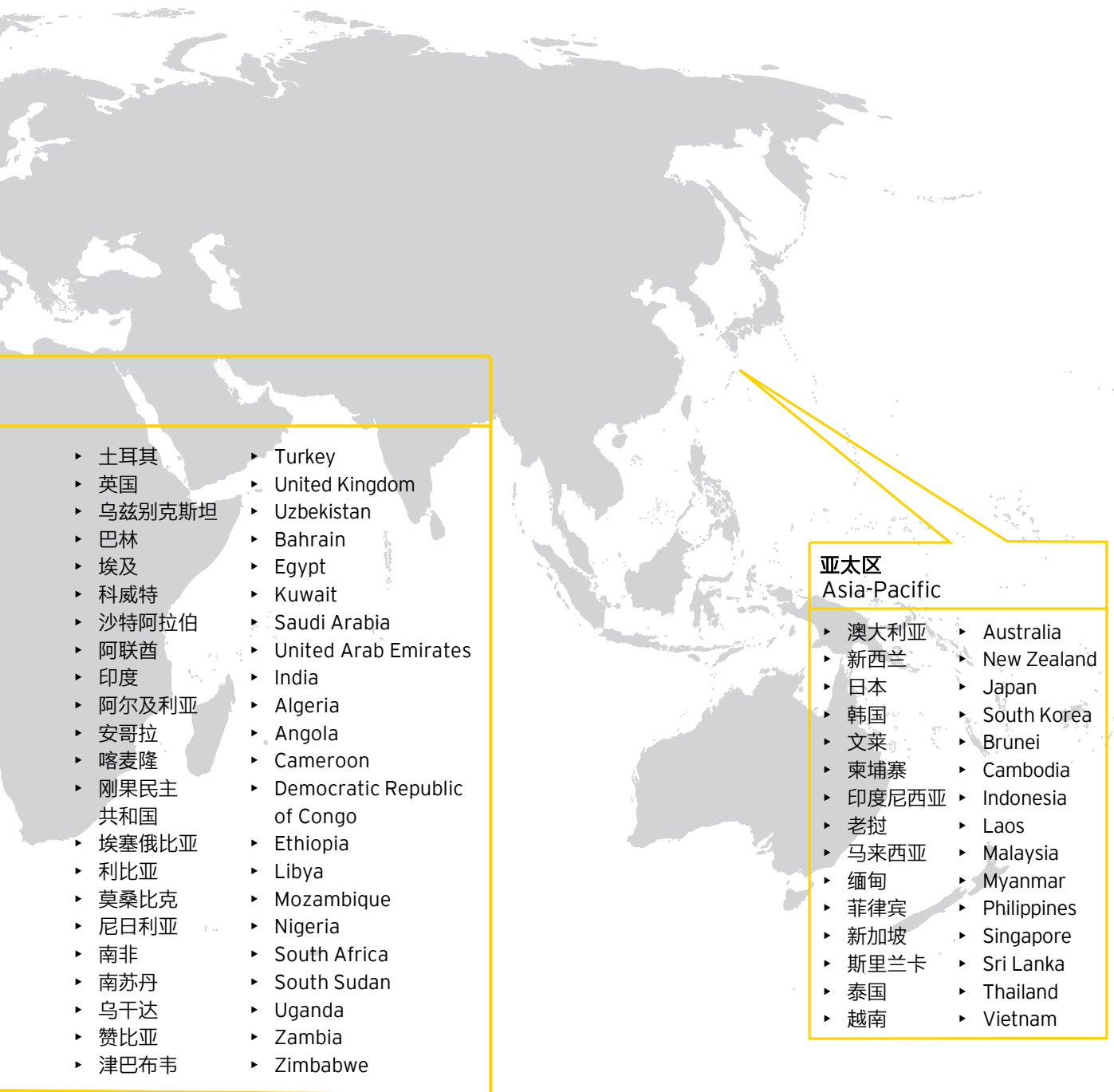
## 欧洲、中东、印度及非洲区 EMEIA

- |          |                  |
|----------|------------------|
| ▶ 奥地利    | ▶ Austria        |
| ▶ 比利时    | ▶ Belgium        |
| ▶ 捷克     | ▶ Czech Republic |
| ▶ 丹麦     | ▶ Denmark        |
| ▶ 芬兰     | ▶ Finland        |
| ▶ 法国     | ▶ France         |
| ▶ 德国     | ▶ Germany        |
| ▶ 希腊     | ▶ Greece         |
| ▶ 匈牙利    | ▶ Hungary        |
| ▶ 意大利    | ▶ Italy          |
| ▶ 哈萨克斯坦  | ▶ Kazakhstan     |
| ▶ 吉尔吉斯斯坦 | ▶ Kyrgyzstan     |
| ▶ 卢森堡    | ▶ Luxembourg     |
| ▶ 荷兰     | ▶ Netherlands    |
| ▶ 挪威     | ▶ Norway         |
| ▶ 巴基斯坦   | ▶ Pakistan       |
| ▶ 波兰     | ▶ Poland         |
| ▶ 葡萄牙    | ▶ Portugal       |
| ▶ 罗马尼亚   | ▶ Romania        |
| ▶ 西班牙    | ▶ Spain          |
| ▶ 瑞典     | ▶ Sweden         |
| ▶ 瑞士     | ▶ Switzerland    |

# China Overseas Investment Network

The China Overseas Investment Network (COIN) connects EY professionals around the globe, facilitates cooperation and provides consistent and coordinated services to Chinese clients to make outbound investments. Building on the existing China Business Group in the Americas, EMEA and Asia-Pacific areas, COIN has expanded its network to over 70 countries and territories around the world.

COIN is part of the EY commitment to provide seamless and high-quality client services to assist Chinese companies in going global and doing business overseas. The EY global organization with strong local experience and deep industry knowledge enables faster responses and professional services for clients.



- ▶ 土耳其 ▶ Turkey
- ▶ 英国 ▶ United Kingdom
- ▶ 乌兹别克斯坦 ▶ Uzbekistan
- ▶ 巴林 ▶ Bahrain
- ▶ 埃及 ▶ Egypt
- ▶ 科威特 ▶ Kuwait
- ▶ 沙特阿拉伯 ▶ Saudi Arabia
- ▶ 阿联酋 ▶ United Arab Emirates
- ▶ 印度 ▶ India
- ▶ 阿尔及利亚 ▶ Algeria
- ▶ 安哥拉 ▶ Angola
- ▶ 喀麦隆 ▶ Cameroon
- ▶ 刚果民主共和国 ▶ Democratic Republic of Congo
- ▶ 埃塞俄比亚 ▶ Ethiopia
- ▶ 利比亚 ▶ Libya
- ▶ 莫桑比克 ▶ Mozambique
- ▶ 尼日利亚 ▶ Nigeria
- ▶ 南非 ▶ South Africa
- ▶ 南苏丹 ▶ South Sudan
- ▶ 乌干达 ▶ Uganda
- ▶ 赞比亚 ▶ Zambia
- ▶ 津巴布韦 ▶ Zimbabwe

- 亚太区**  
**Asia-Pacific**
- ▶ 澳大利亚 ▶ Australia
  - ▶ 新西兰 ▶ New Zealand
  - ▶ 日本 ▶ Japan
  - ▶ 韩国 ▶ South Korea
  - ▶ 文莱 ▶ Brunei
  - ▶ 柬埔寨 ▶ Cambodia
  - ▶ 印度尼西亚 ▶ Indonesia
  - ▶ 老挝 ▶ Laos
  - ▶ 马来西亚 ▶ Malaysia
  - ▶ 缅甸 ▶ Myanmar
  - ▶ 菲律宾 ▶ Philippines
  - ▶ 新加坡 ▶ Singapore
  - ▶ 斯里兰卡 ▶ Sri Lanka
  - ▶ 泰国 ▶ Thailand
  - ▶ 越南 ▶ Vietnam





# 安永COIN如何在行业中别树一帜

## ► 国际化背景和本土化专业人才

安永全球整合的服务网络和本地经验丰富的专业人员能够使客户从中受益，在全球几乎每个国家的市场中都有很强的业绩。安永在大中华区所具备的丰富资源以及大量的境外投资经验能够协助中国企业进行海外投资活动。

## ► 多种语言的无缝专业服务

安永在审计、税务、战略与交易和咨询服务等各个领域都有精通多国语言的专业人员。COIN团队中许多专业人员拥有中国背景、熟练掌握中文且在您可能进行投资的各大主要国家或地区居住及工作。此外，也有许多来自海外的专业人员，他们在中国居住，能协助跨国客户进行各项与中国相关的投资活动。

## ► COIN的资质和经验

COIN团队曾协助众多拥有国际化战略目标的中企拓展海外市场或进行重要的跨境并购交易活动。过去三年，安永团队曾在海外国家和地区服务了超过3,500家大中华区客户，执行的服务项目数量超过80,000个。安永团队提供的服务包括战略与交易、财务、税务和咨询服务等，不仅包括投资前的战略规划与风险评估等，同时包括收购与整合过程中的尽职调查与估值，以及如何在出售与拆分中更好进行资产剥离，帮助客户提高盈利能力，优化投资组合，实现可持续增长。

安永具备丰富跨国投资经验的专业人员服务过的重点行业包括：金融服务、科技、先进制造、医疗、消费品、基础设施、新能源、电力与公共事业、油气业以及采矿业等。

## How EY COIN makes a difference

### ► Global reach and local expertise

The EY integrated global services network and local expertise bring great benefits to your global investments; EY has a strong presence and rich experience in almost every country in the world. COIN has dedicated local resources in China that are highly experienced in helping Chinese companies with their overseas investment activities.

### ► Seamless multilingual service teams

EY professionals in the Assurance, Tax, Strategy and Transactions and Consulting services are proficient in various local languages. Many of them are Chinese-speaking professionals currently working in major destination countries where you may be investing in. In addition, EY professionals from overseas who are residing in China can assist multinational clients in investment activities related to China.

### ► COIN credentials and experience

COIN worked with many Chinese enterprises as they went abroad and in their numerous significant Chinese outbound transactions. In the past three years, EY teams have served over 3,500 clients from the Greater China region in overseas countries and regions, executing more than 80,000 service projects. EY teams assisted with the strategy and transactions, finance, legal and consulting services, from pre-deal strategic planning and risk assessment to due diligence in the merger and acquisition process, and asset carve-outs in disposal and spin-off projects, with the aim to improve the profitability of clients, enhance investment portfolio and realize sustainable growth.

EY professionals possess solid experience in major sectors such as financial services, technology, advanced manufacturing, health care, consumer products, infrastructure, new energy, power and utilities, oil and gas, and mining.

# “一带一路”对中国海外投资和全球化的影响

“一带一路”倡议由中国发起、各方共建、世界共享，以政府间政策协调沟通为基础，各方互联互通，金融机构互相合作，在深化国际合作及促进共建国家经济发展和增长等方面都发挥了重要的作用，通过合作共赢为全球经济复苏注入了新动力。

当前，共建“一带一路”国际环境日趋复杂，但仍面临重大机遇，推进共建“一带一路”高质量发展应与中国构建双循环新发展格局紧密结合，不仅要深化“五通”发展，还要不断开展健康、绿色、数字、创新等新领域合作，培育合作新增长点。目前，部分“一带一路”国家和地区已成为中企海外投资的热门目的地。2022年1月，《区域全面经济伙伴关系协定》（RCEP）正式生

生效签署，标志着全球规模最大的自由贸易协定正式达成，预计将进一步推动“一带一路”倡议的高质量发展。

安永“一带一路”专业服务团队在基础设施建设、能源、金融、通信和制造等领域拥有丰富行业经验，为中国企业在这些国家进行投资和开展业务提供有效协助。近年来，安永已覆盖90%的“一带一路”沿线国家和地区，过去三年安永团队已协助超过1,700家中国企业在“一带一路”共建国家开展业务，总共参与的服务项目超过38,000个。安永专业团队能够帮助企业进行前瞻性的战略规划、风险管理，搭建系统的投资管理框架，为中国企业投资“一带一路”保驾护航。

## Impact of the BRI on China outbound investment and globalization

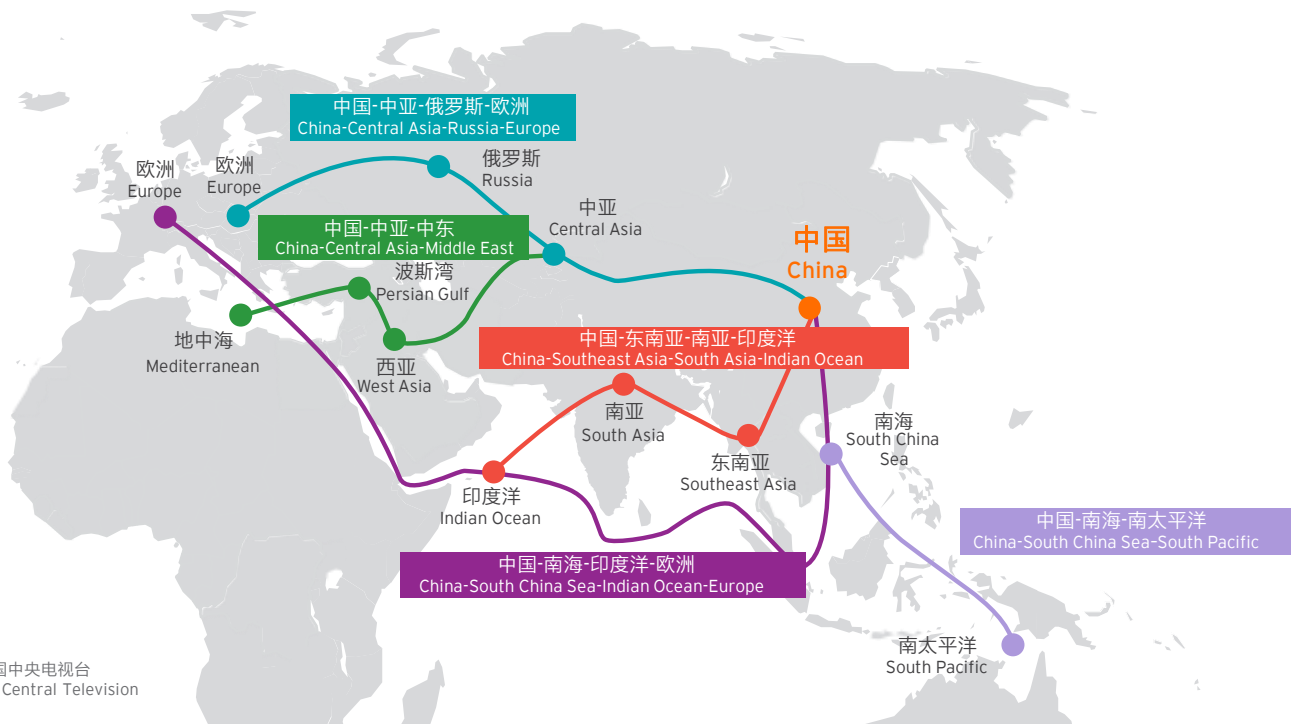
The BRI is initiated by China, jointly built by all parties and shared with the world. It is built on intergovernmental policy coordination and communication, interconnectivity, and cooperation between financial institutions. The initiative has played a significant role in deepening international cooperation and promoting economic development and growth among the partner countries, while the business cooperation has fueled the global economic recovery.

Despite the international dynamics for jointly building the Belt and Road (B&R) is increasingly complex, there remains remarkable opportunities for promoting quality development that is closely linked to the new development pattern of dual circulation. In this light, the “five links” advocated under BRI will be further developed, especially in the areas such as health, green, digital and innovation for more cooperation and growth momentum. Currently, a number of B&R countries and regions are relatively popular destinations for Chinese overseas investment.

The *Regional Comprehensive Economic Partnership (RCEP)* officially effective since January 2022 marked the advent of the largest free trade zone in size in the globe, which will contribute to the quality development of BRI.

The EY B&R professional services teams have extensive experience in providing assistance to Chinese enterprises on investing and doing business in the sectors of infrastructure, energy, financial services, telecommunications, and manufacturing in these markets. In recent years, the services provided by the EY network have covered 90% of the countries and regions along the B&R. In the last three years, EY teams assisted with more than 1,700 Chinese enterprises to expand their business in B&R partner countries and engaged in over 38,000 service projects. EY professional teams provide advice and assistance regarding strategic planning, risk management, structured investment management framework to help Chinese enterprises in their business endeavors in BRI.





资料来源：中国中央电视台  
Source: China Central Television

## 安永大中华区“一带一路”专业团队 EY Greater China Belt and Road Task Force



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# 安永全程一站式的服务

中国公司在走向世界过程中会遇到许多挑战，安永COIN在海外投资的前、中、后各个阶段（包括筹划、执行、整合）提供广泛的专业服务，帮助客户应对这些挑战。

## 计划和市场进入

- ▶ 市场进入策略
- ▶ 投资地点调研
- ▶ 投资环境和市场分析
- ▶ 新市场开发分析
- ▶ 并购战略
- ▶ 寻找目标企业
- ▶ 政府关系管理
- ▶ 法律服务\*
- ▶ 风险评估
- ▶ 房地产交易咨询
  - ▶ 建造及发展咨询
  - ▶ 投资分析

## 项目交易执行

- ▶ 财务尽职调查
- ▶ 税务尽职调查
- ▶ 商业尽职调查
- ▶ 运营尽职调查
- ▶ 交易结构设计
- ▶ 融资方案规划
- ▶ 税务筹划
- ▶ 估值模型和经济咨询
- ▶ 交易谈判支持
- ▶ 政府审批和公司注册协助
- ▶ 房地产咨询
  - ▶ 房地产尽职调查及估价
  - ▶ 房地产税务筹划
  - ▶ 程序设计及管理
- ▶ 财务会计咨询
  - ▶ 会计准则转换
  - ▶ 交易会计与报告支持
  - ▶ 收购对价分摊

## 整合与退出

- ▶ 首天准备程度评估及首100天工作规划
- ▶ 协同效应评估及落实
- ▶ 重组/整合
- ▶ 业绩改善——财务/客户/供应链
- ▶ 风险——风险评估/内部控制/变革
- ▶ 信息科技咨询
- ▶ 审计服务——合规及报告/财务报表审计/合并报表/内部控制审计
- ▶ 税务咨询、税务政策及争议解决
- ▶ 转让定价及运营效能优化
- ▶ 人力资本
- ▶ 人员流动管理
- ▶ 海外上市
- ▶ 项目退出卖方协助
- ▶ 房地产咨询
  - ▶ 房地产重组
  - ▶ 项目管理
- ▶ 金融服务咨询
  - ▶ 反洗钱活动
  - ▶ 监管法规和合规风险
  - ▶ 市场风险和定量咨询服务
  - ▶ 信贷风险、营运风险、流动性风险
  - ▶ 经济资本和经风险调整后业绩管理
  - ▶ 精算服务
- ▶ 财务会计咨询
  - ▶ 整合财务关账流程
  - ▶ 有关合并的财务和会计支持

\*在部分国家和地区提供法律服务  
(承接部分服务需满足相关条件，详情请与我们接洽)

## 聚焦行业中心

- |           |           |             |
|-----------|-----------|-------------|
| ▶ 汽车和运输   | ▶ 保险      | ▶ 电力和公共事业   |
| ▶ 银行和资本市场 | ▶ 医疗与生命科学 | ▶ 房地产、酒店与建造 |
| ▶ 清洁技术    | ▶ 媒体和娱乐   | ▶ 科技和电信     |
| ▶ 消费品     | ▶ 采矿和金属   | ▶ 先进制造业     |
| ▶ 政府和公营机构 | ▶ 石油和天然气  | ▶ 财富及资产管理   |



## EY one-stop services

Chinese businesses that plan to invest overseas face a wide range of challenges. EY COIN offers a wide spectrum of professional services to help address these challenges, covering all stages of overseas investment, from planning, execution to integration.

### Planning and market entry

- ▶ Market entry strategy
- ▶ Location study
- ▶ Investment environment analysis and market diligence
- ▶ New market development analysis
- ▶ Merger and acquisition strategy
- ▶ Company targeting
- ▶ Government relations
- ▶ Law\*
- ▶ Risk assessments
- ▶ Real estate advisory
  - ▶ Construction and development advisory
  - ▶ Investment analysis

### Deal execution

- ▶ Financial due diligence
- ▶ Tax due diligence
- ▶ Commercial due diligence
- ▶ Operational due diligence
- ▶ Deal structuring
- ▶ Financing planning
- ▶ Tax planning
- ▶ Valuation, modelling and economics
- ▶ Deal negotiation support
- ▶ Government approval and business registration support
- ▶ Real estate advisory
  - ▶ Real estate property / portfolio due diligence and valuation
  - ▶ Real estate tax planning
  - ▶ Process design and management
- ▶ Financial accounting advisory
  - ▶ GAAP conversion
  - ▶ Transaction accounting and reporting
  - ▶ Purchase price allocation

### Integration and closing

- ▶ Day-one readiness assessment and 100-day planning
- ▶ Synergy assessment and delivery
- ▶ Restructuring
- ▶ Performance Improvement - finance / customer / supply chain
- ▶ Risk - risk assessments / internal control / transformation
- ▶ IT advisory
- ▶ Assurance services - compliance and reporting / financial statement audit / consolidated reporting / internal control audit
- ▶ Tax advisory, tax policy and controversy
- ▶ Transfer pricing and operating model effectiveness
- ▶ Human capital
- ▶ Mobility
- ▶ Overseas IPO
- ▶ Sell-side assistance at the closing stage
- ▶ Real estate advisory
  - ▶ Real estate restructuring services
  - ▶ Project management
- ▶ Advisory for financial services
  - ▶ Anti-money laundering
  - ▶ Regulatory and compliance risk
  - ▶ Market risk and quantitative advisory services
  - ▶ Credit risk, operational risk and liquidity risk
  - ▶ Economic capital and risk-adjusted performance management
  - ▶ Actuarial services
- ▶ Financial accounting advisory
  - ▶ Integration of financial statement closing process
  - ▶ Consolidation and reporting

\*Legal services are provided in specific countries and territories.  
(Services are offered subject to certain conditions; please contact us for details.)

### Industry focus

▶ Automotive & transportation	▶ Insurance	▶ Power & utilities
▶ Banking & capital markets	▶ Health care & life sciences	▶ Real estate, hospitality & construction
▶ Clean technology	▶ Media & entertainment	▶ Technology & telecommunications
▶ Consumer products	▶ Mining & metals	▶ Advanced manufacturing
▶ Government & public sector	▶ Oil & gas	▶ Wealth & asset management



# 海外投资的挑战及安永团队可以提供的协助

## 海外投资战略与可行性分析

中企“走出去”面临的挑战和需要考虑的问题

- ▶ 如何评估目标国家的投资吸引力，包括国家战略导向、区位布局、宏观经济状况与发展潜力、与中国的双边关系等
- ▶ 如何识别不同国家海外投资的重点行业与聚焦产业，包括细分行业的投资吸引力评估
- ▶ 如何有效管理海外投资风险
- ▶ 采用何种适合的方式进行海外投资

## 项目融资

中企海外投资过程中融资面临的挑战

- ▶ 如何分析项目的投资回报及其必要回报水平
- ▶ 如何识别不同项目的风险并在项目合同中使用适当的结构和条款进行合理的分配和管理
- ▶ 如何结合项目特点对项目的可融资性进行合理判断，并搭建合适的融资架构
- ▶ 如何有效地管理多团队、多流程、涉及多方利益诉求的复杂工作

## 海外投资的风险管理与合规

中企海外投资过程中面临的项目风险管理与合规的挑战

- ▶ 如何通过评估不同风险管理职能的风险覆盖范围，优化风险管理工作
- ▶ 如何了解、评估和管理公司数字化转型期间的风险
- ▶ 如何构建合规的治理框架，创建持续的风险监控框架
- ▶ 评估投资目的国的法律监管环境，防范和控制行业准入、外汇、公司治理、环境保护、劳动、知识产权等法律风险

安永团队可以在以下方面为中国企业海外投资提供协助：

- ▶ 海外投资国家及聚焦产业吸引力评估
- ▶ 目标国家宏观经济及投资风险分析
- ▶ 基于公司战略的海外投资战略规划与实施路径
- ▶ 海外投融资平台搭建
- ▶ 海外投资目标公司商业尽职调查
- ▶ 海外投资模式与市场进入方式设计
- ▶ 海外投资商业计划与业务案例编制/审阅
- ▶ 投资组合评估与优化

安永团队可以在以下方面为中国企业海外投资提供协助：

- ▶ 高度针对项目特点及风险的项目投资可行性分析
- ▶ 审阅包括项目特许权文件、融资文件在内的项目文件，并提供相应的谈判支持
- ▶ 设计项目融资方案并协助实现项目融资关闭
- ▶ 分析目标项目的特点及招标文件的主要内容和要求，编制财务模型在内的投标所需文件，协助项目投标决策
- ▶ 作为全程财务顾问，协助管理项目进程、协调各方工作并一揽子提供上述协助
- ▶ 作为财务会计顾问，协助管理层分析复杂的财务交易安排、相关的主要会计与财务报告问题，以及协助管理层准备合并或备考财务报表以应对监管要求

安永团队可以在以下方面为中国企业海外投资提供协助：

- ▶ 对于将战略和绩效风险考虑因素嵌入并深度融入到现有企业风险管理，帮助企业保持敏捷性，减少业绩波动并提高韧性
- ▶ 通过评估不同风险管理职能的风险覆盖范围，调整董事会和管理层层面的风险管理角色，并根据利益相关者的预期调整风险偏好，优化风险管理工作，评估数字化对整体风险职能的影响
- ▶ 建立强大的治理框架，创建持续的风险监控框架，通过机器人赋能平台实现风险监控自动化，定期进行风险评估，以及持续更新风险监控方面的监管变化
- ▶ 改进风险和合规活动，帮助您以预计成本实现战略目标



# Challenges in outbound investment and how EY teams can help

## Outbound investment strategy and feasibility analysis

Challenges and issues to consider when making decisions

- ▶ How to assess the attractiveness of the target country, including the state strategic orientation, layout arrangement, macroeconomic condition, development potential and relationship with China.
- ▶ How to identify prioritized industries and focused sectors in different countries, including assessment of the investment attractiveness of the industrial segments.
- ▶ How to manage outbound risks effectively.
- ▶ What is the appropriate method of conducting outbound investment.

## Project financing

Challenges when financing outbound investment:

- ▶ How to analyze the returns of investment and the required rate of return for projects.
- ▶ How to identify risks for different projects and reasonably assign and manage risks in project contracts by using proper structures and clauses.
- ▶ How to make reasonable judgment on the bankability of the project based on its features and how to build proper financing structure.
- ▶ How to effectively manage multi-team work, multi-flow tasks and complicated work involving multi-interest appeal.

## Risk management and compliance related to outbound investment

Risk management and compliance challenges faced by the Chinese enterprises when investing overseas:

- ▶ How to enhance risk management through evaluation of risk coverage of different risk management functions.
- ▶ How to identify, assess and manage the risks associated with enterprise digital transformation.
- ▶ How to formulate the compliance and governance framework and establish sustainable risk monitoring framework.
- ▶ Evaluation of the legal and regulatory environment of the investing jurisdiction to prevent and control the legal risks in relation to industry entry, foreign currency, corporate governance, environmental protection, labor, intellectual properties, etc.

Assistance EY teams can provide to address challenges and issues

- ▶ Attractiveness assessment of the target countries or focused sectors
- ▶ Macroeconomic and investment risk analysis of the target countries
- ▶ Advisory for outbound investment strategy and approach implementation based on overall corporate strategy
- ▶ Advisory for overseas investment and financing platform setup
- ▶ Commercial due diligence for overseas targets
- ▶ Advisory for the outbound investment mode and market entrance design
- ▶ Preparation / review of the outbound investment business plan and business case
- ▶ Assessment and optimization of the investment portfolio

Assistance EY teams can provide to address challenges and issues

- ▶ Investment feasibility study tailored to project features and risks
- ▶ Review of project files including concession files and financing files, and negotiation support
- ▶ Advisory for financing plan design and support for the close of the project financing
- ▶ Analysis of the target features, contents and requirements of the bidding files, advisory for financial model-inclusive bidding file preparation, and assistance for project bidding decisions
- ▶ Acting as a financial advisor to assist the project process, coordinate the work from all parties and provide all the above services as a package
- ▶ Acting as a financial accounting advisor to provide analysis on complex transaction structures, related key accounting and financial reporting issues; and to support the preparation of combined or pro-forma financial information to satisfy relevant regulatory requirements

Assistance EY teams can provide to address challenges and issues

- ▶ Help the client stay agile, reduce performance variability and enhance resiliency by embedding strategy and performance risk considerations into existing enterprise risk management (ERM) processes
- ▶ Help optimize risk management efforts by evaluating the extent of risk coverage by various risk management functions; alignment of risk management roles at the board and management levels; and alignment of risk appetite with stakeholder expectations. Also help assess the impact of digitization on the risk function as a whole
- ▶ Help establish a strong governance framework, creating an ongoing risk monitoring framework, automating the risk monitoring through a robotics-enabled platform, conducting regular risk assessments and providing ongoing regulatory updates for risk monitoring
- ▶ Help improve risk and compliance activities and achieve the strategic objectives at a predictable cost





# 安永——全球业务整合的专业服务机构

安永团队配合客户业务日益全球化的趋势，将全球超过150个国家和地区的业务整合为以下三个区域：美洲、EMEIA（欧洲、中东、印度及非洲）和亚太区，这使安永成为全球业务整合程度最高的专业服务机构之一。

安永团队在全球市场中整合的丰富经验和深入的行业知识，向客户更加迅速地提供更切合客户需求的服务。安永团队整合的组织、紧密联系和协调模式也可以使客户从其全球视野和高效运作中获益。

中国是一个偌大的市场，变化急遽的程度前所未有，即使对在该市场有经验的人士而言也存在众多挑战和复杂性。安永团队凭借在全球和当地的专业知识，协助保留

投资者对客户的信心、管理企业风险、强化控制措施、抓住机遇并发挥潜能。1981年，安永成为首批获准在中国大陆开展业务的国际专业服务机构之一。安永团队向许多知名的中国企业以及在区内经营业务的跨国公司提供审计、税务、战略与交易和咨询服务。

安永大中华区通过34个办事处地点为客户提供服务，包括：北京、上海、香港、深圳、广州、澳门、长沙、成都、重庆、大连、海口、杭州、合肥、济南、昆明、南京、宁波、前海、青岛、沈阳、苏州、太原、天津、武汉、厦门、西安、郑州、新竹、高雄、台中、台南、台北、桃园和乌兰巴托。安永在大中华地区拥有逾23,000名员工，为客户配置适当的资源并提供优质服务。

## EY - A globally integrated professional services organization

EY teams respond to the globalization of your business and industry. EY teams in over 150 countries and territories are organized into three integrated geographic areas - the Americas, EMEIA and Asia-Pacific, making EY one of the most globally integrated professional services organizations.

The EY truly borderless approach to the global markets enables faster responses and more tailored services for you, from broader, more experienced teams with deeper industry knowledge. And because EY teams operate as a united, connected and consistent organization, you will benefit from EY global perspectives and operational effectiveness.

China is a vast market undergoing unprecedented changes, posing challenges and complexities even for those with significant experience of operating in China. EY teams draw upon global and local knowledge to help you retain the confidence of

investors, manage your risk, strengthen your controls, grasp opportunities and achieve your potential. EY presence in China dates back to 1981 when EY was among the first international professional services networks to set up operations in mainland China. EY teams offer Assurance, Tax, Strategy and Transactions and Consulting services to many well-known Chinese companies and multinational companies operating in China.

EY teams are able to support you through 34 offices in the EY Greater China Region: Beijing, Shanghai, Hong Kong, Shenzhen, Guangzhou, Macau, Changsha, Chengdu, Chongqing, Dalian, Haikou, Hangzhou, Hefei, Jinan, Kunming, Nanjing, Ningbo, Qianhai, Qingdao, Shenyang, Suzhou, Taiyuan, Tianjin, Wuhan, Xiamen, Xi'an, Zhengzhou, Hsinchu, Kaohsiung, Taichung, Tainan, Taipei, Taoyuan and Ulaanbaatar. With over 23,000 people in Greater China, EY teams can pool the right resources to give you quality client services.

## 安永全球COIN网络

如欲取得更多有关中国海外投资业务部的信息, 请浏览网站[ey.com/zh\\_cn/coin](http://ey.com/zh_cn/coin) 或联系:

## EY Global COIN network

For more information about China Overseas Investment Network, please visit website at [ey.com/en\\_cn/coin](http://ey.com/en_cn/coin) or contact:

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\*关于安永在全球各主要国家和地区相关法律实体的定义详见本手册第24页注释

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3. “安永特立尼达和多巴哥”指代“Ernst & Young Services Limited”
4. “安永以色列”指代“Kost Forer Gabbay& Kasierer”
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8. “安永阿根廷”指代“Pistrelli, Henry Martin y Asociados S.R.L.”
9. “安永玻利维亚”指代“Ernst & Young (Auditoria y Asesoría) Ltda.”
10. “安永智利<sup>1</sup>”指代“Audidores Servicios y Asesorías Limitada”
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15. “安永委内瑞拉”指代“Mendoza, Delgado, Labrador & Asociados”
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20. “安永土耳其<sup>1</sup>”指代“Ernst & Young Kurumsal Finansman Danismanlik A.S.”；“安永土耳其<sup>2</sup>”指代“Kuzey Yeminli Mali Musavirlik ve Bagimsiz Denetim A.S.”
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31. “安永西班牙”指代“Ernst & Young Servicios Corporativos, S.L.”
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