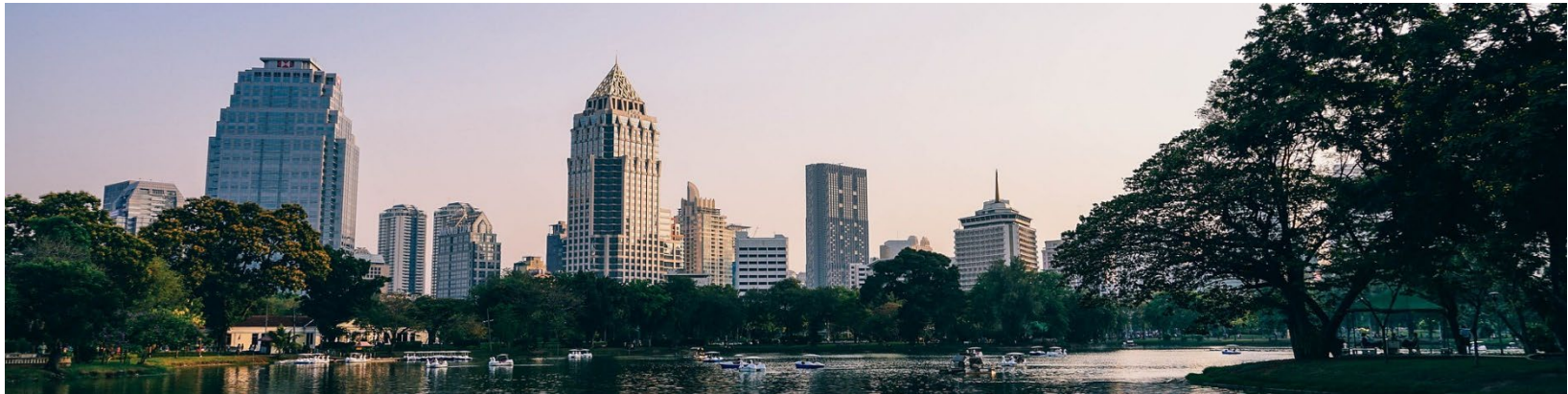




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Attorneys and Legal Counselors



Deutsch-Thailändische  
Handelskammer  
German-Thai  
Chamber of Commerce



## Blumenthal Richter & Sumet

Company Profile

2023





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# Firm Overview





Blumenthal Richter & Sumet is commercial, responsive and efficient. In a fast-changing world, we create simplicity for clients in the face of increasing complexity for them to make the right decisions, achieve their strategic priorities and identify new opportunities. We take the time to understand each of our client's unique needs, and provide solutions with in-depth knowledge of your sectors and markets.

For over 40 years, our licensed Thai, European and U.S. attorneys have worked at our clients' side, understanding your business while serving as a trusted counterpart who knows the law. Assisting you as a team, we collaborate with our clients to navigate not only the legal issues but the regulatory aspects impacting your business sectors.

Our sector experience includes automotive, chemicals, real estate, hotels and hospitality, logistics, cosmetics, energy, financial, technology, media and telecommunications.

Our services include:

- **Corporate and Commercial / M&A**
- **Foreign Direct Investment**
- **Real Estate and Construction**
- **Litigation and Dispute Resolution**
- **Tech-Media-Telecoms (TMT)**
- **Tax and Customs**
- **Regulatory Compliance and Data Privacy**
- **Intellectual Property (IP)**
- **Capital Markets**
- **Banking and Project Finance**
- **Energy and Infrastructure**
- **Labour and Employment**
- **Immigration and Foreign Employment**
- **Hospitality and Lifestyle**
- **Bankruptcy**

7

Partners

7

Senior  
Associates

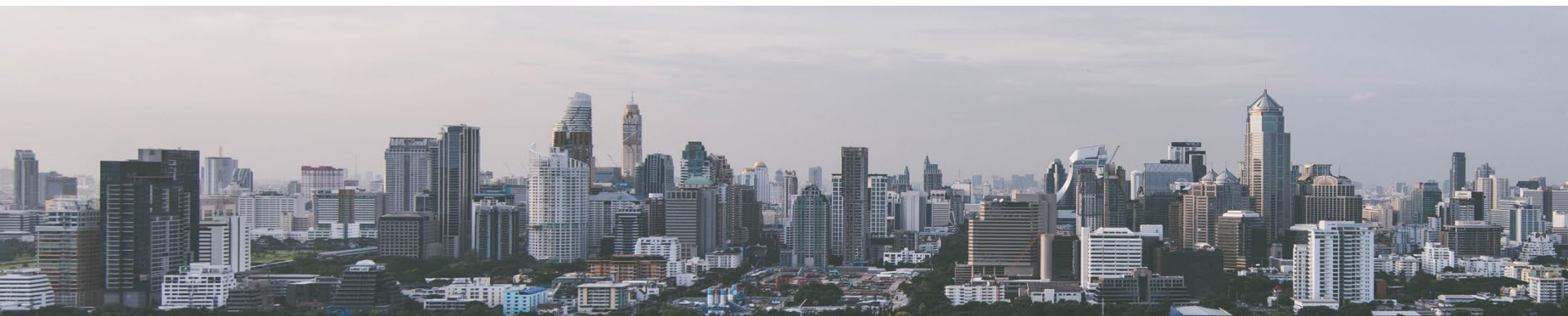
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Associates



In today's competitive business environment, expert advice is key to making sound financial investments and strategic business and management decisions. The firm works closely with an established network of professional contacts at the local, national and international level, and combines business intelligence with corporate finance and advisory services, including:

- *Market Entry Studies*
- *Feasibility Assessments*
- *Sourcing*
- *Site Selection*
- *Environmental Impact Assessments*
- *Research Services*
- *Audit and Accounting Services*
- *Senior Management Recruitment*





BRS is the exclusive Thailand representative of INTERLAW, the preferred law firm network for companies doing business internationally. With more than 7,500 attorneys in 150 cities, INTERLAW is recognized as a leading law firm network worldwide, and provides BRS with access to specialist legal practitioners in every major worldwide jurisdiction.

BRS is a Thailand representative of IR GLOBAL, one of the largest international professional services networks, for Banking and Finance, Commercial Arbitration, Corporate Law, Foreign Direct Investment, M&A, Project Finance, Real Estate and TMT. IR GLOBAL is ranked as a leading law firm network globally.





BRS has been ranked consistently as a “**Leading Firm**” by the legal profession’s foremost independent directories, including *The Legal 500* and *Chambers & Partners*.

Individual departments and partners have been recognized year-on-year for their outstanding practices and level of expertise, including Corporate/M&A, Litigation and Dispute Resolution, Real Estate and Construction, Tax and Customs and TMT.





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# Your Team






**Ira E. Blumenthal, Senior Partner.** Ira is an entrepreneur and co-founding partner of BRS. He has represented foreign clients on some of the largest land purchases to date in Thailand, including advanced multi-use residential and commercial enterprises, high-end villa developments and hotel projects.

Ira is recognized as one of Thailand's Top 100 Lawyers in the A-List of Asia Business Law Journal, where clients in the research process place emphasis on lawyers with extensive knowledge, and who are responsive and creative in solving complex problems to navigate the nuances of Thai law with practical advice.

His main areas of practice are foreign direct investment, property, mergers and acquisitions, joint ventures and corporate matters in Thailand and Southeast Asia. His industry experience includes real estate, hospitality, technology, automotive, chemicals, minerals and manufacturing. He also has in-depth knowledge of the laws, regulations and business procedures of Cambodia, Indonesia, Singapore and Vietnam.

Ira is a member of the New York State Bar of the Inter-Pacific Bar Association, and has served on the Board of Trustees of the International School Bangkok for over a decade, as well as various other boards of multi-national companies.

Born in Brooklyn, New York, Ira received his Juris Doctor (J.D.) from Georgetown University Law Center, and his Bachelor of Arts (B.A.) (Honors) in Finance from Baruch College, where he received a 4-year full tuition scholarship. He is a dual citizen of Thailand and the United States.

 +662-022-1011 (Ms. Emorn)

 [ira@brslawyers.com](mailto:ira@brslawyers.com)



A seasoned international commercial lawyer and litigator, Patsawut boasts an impressive track record in strategizing and identifying solutions for complex commercial transactions and dispute resolutions both internationally or locally, particularly in the construction, oil & gas, renewable energy, and infrastructure projects sectors and in relation to financial services.

Within the realm of commodities and derivatives, Patsawut's expertise spans the entire range of crude oil, lithium, electricity, and precious metal trading, such as gold and platinum, covering both contentious and non-contentious issues. Joining BRS from one of Thailand's leading oil & gas refineries and fuel distributors, where he served as an in-house attorney, Patsawut's skills extend to advising domestic and multinational corporations on joint ventures, mergers and acquisitions, operation spin-offs, public tenders, government-sponsored bidding preparations and project development.

Patsawut's experience in the large scale enterprise and trading sector stimulated his further knowledge of banking & finance and commercial law which are foundations of his ability to create a bankable deal structure where debt financing is significant. He has represented major borrowers and acquaintances with financial intuitions across major financial sectors including investment and commercial banking, asset management, and private equity. His proficiency also includes structuring internal loans and financing structure between Parent and Affiliate entities both domestic and cross-border financing. Moreover, Patsawut is highly experienced in structuring startups and setting them up for success in entering the venture capital market.

Patsawut is an Extraordinary member of the Thai Bar Association and the Lawyers Council of Thailand. He also holds a Notarial Services certificate



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# Highlight Experiences by Industry





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**Automotive**



## Our highlight experiences in the Automotive sector include advising:

- Cars24 Group, a unicorn startup headquartered in India with a valuation of over USD 1 billion, on the formation of its subsidiary to operate its business in Thailand including assisting in obtaining the relevant licenses, advising on capitalization procedures and providing other general advice on business operations in Thailand
- one of the most well-known German automotive companies worldwide on market entry strategies, corporate structuring and related tax and customs issues, valued at EUR 1 billion
- a major German car manufacturer on market entry strategies, corporate structuring and related tax and customs issues, valued at EUR 800 million
- a large German automotive supplier on market entry and the establishment of a manufacturing plant including extensive land due diligence, land acquisition, construction contract work, contractor defaults, Board of Investment promotion and compliance with regulations and deliverables, complex contract negotiations and HR-related matters, valued at EUR 500 million
- the largest automobile manufacturer in Thailand that supplies vehicles domestically and exports to countries worldwide on the debt restructuring of dealerships' businesses, exploring legal implications and practical solutions including the preparation of a related agreement and MOU for a business reorganization plan to make a debt repayment for over THB 2 billion
- a leading German lightweight automotive parts manufacturer on establishing a joint venture with a local stock market-listed, first-tier parts supplier for car makers, valued at over THB 1.1 billion
- a manufacturer of modern vehicles on the sale of its shares to the National Science and Technology Development Agency valued at THB 400 million, drafting a share purchase agreement, shareholders agreement and all other relevant documents for the transaction as well as assisting in its increase of the company's registered capital and other corporate matters
- a leading Japanese manufacturer of automotive parts in the business takeover/acquisition of two Thai metal manufacturing companies, including conducting legal due diligence on the target company and its assets (i.e., machinery, buildings and real estate), contract drafting as well as extensive reviews, discussions with government officials and processing Building Code-related permits and licenses, valued at THB 230 million
- a German global market leader in the development of automobile products on entering into a joint venture with a Thai automotive supplier including drafting and negotiating the joint venture agreement and asset sale and purchase contracts as well as advising on general corporate and commercial matters
- a leader in automobile products, which had successfully signed a joint venture agreement with an automobile parts manufacturer, on various Thai corporate law matters related to the implementation of the joint venture
- on an extensive corporate legal due diligence and providing a legal opinion related to the parent company's IPO listing for a leading manufacturer of exterior automobile parts



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# Real Estate



## Our highlight experiences in the Real Estate sector include advising:

- Prosperity Development Co., Ltd., a leading property development company, on a lease with one of the government authorities in Thailand that manages property of Thailand and assisting in the structuring of the client's project to develop a hotel and retail shops on the land, valued at over THB 1 billion
- Amburaya Property (Samui) Co., Ltd., a leading developer of resorts, hotels and residences in Thailand, on preparing the lease structure for a lease extension and negotiation of the terms for W Hotel in Koh Samui
- a Thai private equity fund on strategy development, management, mechanics and deployment of liquidity financing principally in the resort real estate market. The fund has allocated in excess of THB 3 billion, which is THB 750 million tranches
- on the development and deployment of a yield bearing stable digital currency that is collateralized against real estate. We are advising on asset selection methodology, risk mitigation protocols and fund raising. Secondary fund raising is principally taking place on a DeFi Platform
- numerous high-net-worth clients on purchasing luxury properties in Thailand, including villas in Phuket involving many projects, and advised on approximately 20 condominium units in Bangkok at the Four Seasons, Mandarin Oriental and Ritz Carlton
- a leading private equity firm focused on innovative hospitality real estate that provides real estate investment funds for under-valued hospitality assets in the Asia-Pacific on a legal due diligence review of current legal issues in connection with the business operations of a leading residential building and condominium company
- Simon Property Group, Inc., a U.S.-based global leader in premier shopping, dining, entertainment and mixed-use destinations, on its joint venture with Siam Piwat, one of Thailand's leading retail and real estate developers, to form Siam Piwat Simon for developing the Siam Premium Outlets Bangkok, an outlet near Suvarnabhumi Airport that delivers luxury designer brands and restaurants, valued at THB 4 billion
- a family office based in Europe on an asset split involving the restructuring of a portfolio of assets, including real estate assets, valued at THB 1.5 billion
- a major real estate company on filing a civil case against a project developer seeking for the endorsement of the court to settle a civil dispute between our client and a project developer in Thailand whereby it terminated a contract entitling our client to receive money and damages in return. We successfully convinced the court to render a judgment in our favor and obtain the return of money. This case will introduce a new concept of law in Thailand



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# Hospitality



**Our highlight experiences in the Hospitality sector include advising:**

- a company on a joint venture involving the acquisition of a hotel, implementation of an equity-based distribution model across all ancillary F&B outlets and development of hotel room expansion, with an anticipated development cost of approximately THB 2.2 billion
- a hotel operator in the sale of its assets which includes a hotel and its other restaurant outlets, valued at THB 1.9 billion
- a large hotel in Phuket, Thailand on negotiations with 50 employees in a labor dispute case claiming compensation for layoffs due to Covid-19. We gradually convinced each ex-employee to settle at a significant discount of the total claim, convincing the mediator and ex-employees that to win the labor case at this stage would not result in any gain or benefits from the judgment, as the hotel has no cash or assets to pay each ex-employee
- a German package tour operating company on a hotel acquisition in Khao Lak, Thailand, including conducting comprehensive legal corporate and property due diligence, implementation of corporate holding structure and drafting of sales and purchase agreement with complex provisions regarding the financing of the acquisition, valued at THB 700 million
- PACE Development Corporation Public Company Limited, one of the largest luxury real estate developers in Thailand and the owner of the iconic MahaNakhon building, on entering into a credit facility agreement with The Siam Commercial Bank Public Company Limited in Thailand, valued at THB 1.1 billion, in order to finance the investment of Dean & DeLuca, Inc., a leading restaurant chain, for:
  - Capital expenditure for stores openings
  - Operating expenses and capital expenditure in relation to existing operations
  - Partial capital expenditures of store openings
- PACE Development Corporation Public Company Limited on entering into credit facility agreements with The Siam Commercial Bank Public Company Limited, valued at approximately THB 6.88 billion, for the development of four projects:
  - Nimit Langsuan
  - MahaSamutr Villas
  - MahaSamutr Country Club
  - The Bangkok Edition Hotel



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# Manufacturing





## Our highlight experiences in the Manufacturing sector include advising:

- a leading provider of highly accurate bulk materials handling solutions on an Asset Sale and Purchase Agreement, including advice on the transfer of a factory license and operation license as well as immigration and foreign employment matters
- on an extensive corporate legal due diligence and providing a legal opinion related to the parent company's IPO listing for a leading company in manufacturing, distributing, importing and exporting plastic products and molds
- a world leading manufacturer of sealing inserts for plastic and aluminum seals on revoking an execution writ petitioned to the labor court by an ex-employee where we successfully convinced the court that there was a legal obligation of our client as the employer to deduct withholding tax
- a leading tanning and leather production group on a partial business transfer valued at approximately THB 500 million, preparing all relevant documents and agreements for the transaction
- a large Chinese industrial group on the acquisition of a Thailand-based PET bottle manufacturer, including conducting an extensive legal due diligence on the target company and the structuring of guarantees for protection of the buyer company, valued at THB 550 million
- a German DAX-listed multinational company in the business of supplying high-performance sealants and coatings for the metal packaging industry with the Thailand portion of a global acquisition, valued at EUR 920 million
- on post-acquisition advisory work for a German DAX-listed multinational company with leading brands and technologies including providing substantial regulatory support services for various manufacturing licenses for hazardous products and implementation of the entire business transfer of the acquired company
- on the structuring and implementation of an asset acquisition, including extensive contract drafting and advice on corporate, real estate and foreign business law issues as well as negotiations with the opposing counsel for the adhesive technologies division of a multi-national company that operates worldwide with leading brands, valued at almost THB 1 billion
- a U.S.-based manufacturer of industrial refrigerators on setting up a manufacturing facility in Thailand, including assisting with negotiations for the acquisition of a plant facility and conducting a legal due diligence on the same, valued at over THB 600 million
- a large German industrial tools manufacturer on the restructuring of its Thailand operation including the setting up of an additional group of subsidiaries and obtaining Thailand Board of Investment approval for these subsidiaries
- a market leader in manufacturing and assembling low-voltage switchgear solutions in Singapore on the licensing requirements for its business operation, including assisting its Thai subsidiary with making necessary adjustments to its current setup and applying for additional licenses, a matter that was particularly complex because the client has been operating in Thailand for a significant time period. We also advised on the relevant legal possibilities and developed a strategy for compliance with local requirements and its implementation



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# Infrastructure, Construction and Transportation



## Our highlight experiences in the Infrastructure, Construction and Transportation sector include advising:

- on Thailand's Suvarnabhumi Airport in Bangkok, valued at USD 4 billion
- on the Blue Line Subway in Bangkok, valued at USD 3 billion
- on the construction of the new headquarters of the Stock Exchange of Thailand
- on the Thanaleng – Vientiane 20-km railway project in Lao PDR
- on the construction of the Ho Chi Minh City Subway in Vietnam
- on the construction of the Department of Highways' nine networks of main four-lane highways widening project for Thailand's four regions (Phase 2) totaling 4,366-km, with a budget of THB 103,300 million over a period of 11 years, or USD 3.4 billion
- on the construction of the 26-km Red Line elevated railway project financed by Japan International Cooperation Agency (JICA) and owned by the State Railway of Thailand, running from central Bangkok to the northern suburb of Rangsit, including Civil Contract 1, Bang Sue Grand Station and Depots with Unique and Sino-Thai as the main contractors; Civil Contract 2, Bang Sue – Rangsit Railway with Ital-Thai Development Public Company Limited as the contractor; and Electrical and Mechanical Contract 3 for Bang Sue – Rangsit Railway and Bang Sue – Talingchan Railway with a contractor to be selected, valued at USD 2 billion
- on an arbitration dispute regarding a default of a construction agreement where the claimant claimed for an unpaid installment with the respondent arguing that there were many defects in the works and no official handover of the works, an international arbitration case conducted in English
- a major Netherlands-based offshore marine service provider on the implementation of a foreign controlled corporate structure in a highly regulated domestic market, including assisting with the importation and re-flagging of two offshore service vessels, mortgaging of the vessels as well as obtaining Thai Marine Department clearance and various related maritime law related permits and registrations. We obtained the final governmental approval of the corporate holding structure by providing last minute legal opinions and precedents
- a German bank on the structuring of a secured debt package for the expansion of the Thailand facility of a supplier of components for aircraft engines, including the establishment of extensive machinery pledges as collateral, valued at THB 250 million
- an international freight forwarding and logistics business on customs law regarding the application of privileges under (i) the "ASEAN Trade in Goods Agreement" (ATIGA) and (ii) the "Agreement on Trade in Goods of the Framework Agreement on Comprehensive Economic Co-operation between ASEAN and the People's Republic of China" in the case of third-party invoicing, including drafting a trade agreement and providing comments and suggestions on the most cost-efficient trade agreement structure, a cross-border matter involving Thailand and Vietnam



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A background image of a bundle of fiber optic cables, with many individual strands glowing with bright blue light against a dark blue background.

## Technology, Media and Telecommunications



## Our highlight experiences in the TMT sector include advising:

- the National Institute of Development Administration, a leading educational institution in Thailand, on complying with the Personal Data Protection Act (PDPA) including preparing all legal document templates. We are also conducting data mapping and GAP analysis as well as trainings and workshops
- KCK Ltd., a family investment fund that invests in a diverse range of industries which has the opportunity to invest in a corporate group, Kaidee, Thailand's largest online market place, on the restructuring of Kaidee's subsidiary in Thailand. We advised on the proposed restructuring plan, recommended a more suitable plan and advised on the capitalization and tax mitigation structure
- a leading online media technology company on regulatory and compliance matters under Thai law with respect to governing the operation of a short-form live-streaming online video platform in Thailand. We are also conducting legal analysis for the client on their future online promotion campaign with respect to the client's application
- a leading owner and operator of fiber optic networks based in Malaysia on a loan to use an arrangement of Telecommunication Equipment (telecommunications poles to receive bandwidth signals) by the client at the premises of their customers in Thailand involving the Telecommunications Business Act, Notification of the Office of the National Broadcasting and Telecommunications Commission (NBTC) and the Civil and Commercial Code of Thailand
- a next generation borderless financial infrastructure FinTech company on agreements related to the development of a technology solution to connect a money transfer operator with its money remittance program and the provision of payment processing services
- one of the world's most well-known luxury fashion houses on Thai laws and agreements applicable to promotion campaigns to be launched in Thailand. We are also advising the client on compliance with the Personal Data Protection Act (PDPA), conducting GAP analyses and preparing documentation required by law
- the leading full-service data center and cloud service provider which is a subsidiary of one of Thailand's largest private companies on ensuring compliance with the Personal Data Protection Act (PDPA) during the data center implementation process
- a major drone maker in the PRC on regulations regarding geographical mapping software in its drones to be sold into the Thai market. Our advice covered local data storage requirements, transferring of such data outside Thailand, mapping activities (regulations and restrictions), regulations of the National Broadcasting and Telecommunications Commission and the Civil Aviation Authority of Thailand
- one of the largest social media companies worldwide on a licensing due diligence for a potential telecommunication partner in Thailand. The due diligence was concerned with a type of technology and whether the potential partner held the necessary license for the particular technology



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A glowing incandescent light bulb is the central focus of the image. The bulb is illuminated from within, casting a warm, yellow-orange glow. The background is a dark, gradient blue, with a blurred light source visible in the upper left. A semi-transparent blue rectangular box is overlaid on the middle of the image, containing the word 'Energy' in white text.

Energy



## Our highlight experiences in the Energy sector include advising:

- on IPPs with electricity capacity of 5,000 MW (Third Round in Thailand)
- on IPPs with electricity capacity of 4,400 MW (Second Round in Thailand)
- regulators on reviewing and finalizing a power purchase agreement with a brown field power plant with electricity capacity of 900 MW
- a multinational renewable energy company on the acquisition of a local target company through a judicial business reorganization process, including a debt-to-equity swap, and conducting extensive corporate due diligence and advising on business reorganization and contract drafting
- a Germany-based solar renewable energy company and its private equity shareholder on the reorganization and recapitalization of its Thailand and Singapore subsidiaries
- a Singapore-based renewable energy group on the restructuring and subsequent acquisition of its Thai debtor
- on the Star Petroleum Refinery Company restructuring, valued at USD 1.5 billion
- a Thai public limited company on a joint venture solar farm project in Ninh Thuan, Vietnam covering 70 hectares
- the subsidiary of the largest oil refinery in Thailand on a Bio-Ethanol Plant (400,000 LPD) in Ubon Ratchathani Province, Thailand involving complex dispute resolution relating to controversies involving the owner and the EPC contractor over the commissioning and acceptance of the ethanol refinery under the EPC contract and the contractual structure of split construction-supply obligations between the local contractor and actual foreign (Chinese) EPC contractor, extending to cover four ISBL and OSBL sub-contractors
- a client on tax planning for its cross-border business in the oil sector spanning Thailand, Myanmar, the UAE and Singapore
- on discussions and answering the Revenue Department's questions in relation to allegations of VAT and Corporate Income Tax for a client in the oil industry that registered as liquidated and was being audited by the Revenue Department. We reviewed the issues in question and the accounting documents provided, and successfully defended against the allegations, valued at over THB 650 million
- on the share swap of two leading energy companies, valued at THB 8 billion
- a leading coal company on handling an administrative case filed by the Global Warming Association against the client's factory



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**Others**



**Our other highlight sector experiences include advising:**

- a global specialty chemicals company on the sale of all shares of one of its Thai subsidiaries to a Japanese buyer
- a Netherlands-based client on the structuring and subsequent turn-key implementation of a large chemical manufacturing plant in Thailand, including obtaining Board of Investment approval, assisting on land acquisition and extensive contract drafting work related to plant construction, supplier agreements and employment matters, valued at THB 500 million
- a major German chemical manufacturer on the implementation of a joint venture with a local partner for the establishment of a pilot plant for the manufacturing of food additives
- a full due diligence of a publicly traded, licensed insurance underwriter for the acquisition by another publicly listed (and licensed) insurance underwriter, with the due diligence being conducted over a 90-day period; handled all negotiations with the Thai regulator of insurance (the Office of the Insurance Commission) on approvals for the acquisition, as well as documentation including the Share Sale and Purchase Agreement, closing and six month hold-back period of the final payment of shares, valued at THB 200 million
- a provider of pharmaceutical instrument qualification services on all aspects regarding their market entry into Thailand, including setting up operations in the country, applications for Board of Investment promotion and foreign business licenses within a short timeframe
- an Austrian-headquartered developer, producer and marketer of products for the pharmaceutical industry and other industries on the purchase of an additional land plot in an Industrial Estate Area in Thailand, which included the review of a land sale and purchase agreement and contract work for the extension of the client's existing factory on the newly purchased land
- a global health and personal care product manufacturer on a tariff audit and defended against claims alleged by the legal division of Thailand's Customs Department, valued at THB 80 million
- a German-based chemical manufacturer that supports patient-friendly health care with pharmaceutical industry product developments and assisted with implementation of a joint venture with a local partner for the establishment of a pilot plant for the manufacture of food additives
- a Thai stock market listed cement production company on Phase II of the Thailand wide acquisition of 13 cement plants and the long-term lease of an additional 5 cement plants after successfully assisting with the pre-acquisition related due diligence and contract work, valued at THB 250 million
- a large cement producer in Thailand on regulations under the Land and Building Tax Act B.E. 2562 (2019) and providing complex tax calculations on property tax relating to the client's assets, particularly complex as the Land and Building Tax Act does not contain provisions on land classification and tax calculation methods used for each type of land requiring interpretation and classification of the client's assets under applicable laws and providing creative alternative solutions for property tax, valued at THB 2.9 billion



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