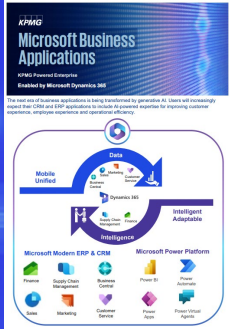




Technology Consulting



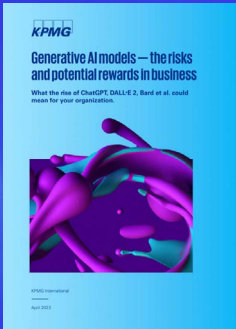
Microsoft Business Applications

The next era of business applications is being transformed by generative AI. Users will increasingly expect their CRM and ERP applications to include AI-powered expertise



The future of cloud is industry-specific

Cloud computing has been revolutionizing businesses on the journey to digital transformation for over a decade. Future-ready organizations are embracing the advantages of industry clouds to get speed to value faster while enhancing flexibility, efficiency, resilience, business value and competitiveness.



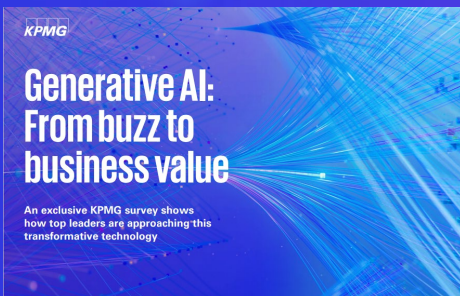
Generative AI models — the risks and potential rewards in business

What the rise of ChatGPT, DALL·E 2, Bard et al. could mean for your organization.



Healthcare providers are moving to the cloud: How to get ready

Many health systems are prioritizing the move from on-premises to cloud Enterprise Resource Planning (ERP) systems to upgrade capabilities and make operating model changes.



Generative AI: From buzz to business value

An exclusive KPMG survey shows how top leaders are approaching this transformative technology



KPMG global tech report 2023

Be determined, not deterred. Despite the headwinds of global economic uncertainty, digital transformation leaders that are committed to their innovation priorities continue to realize value at pace.





Technology Consulting



Digital innovation: benefits and risks

Regulators are seeking to understand the impacts of technology for the industry. They want to facilitate innovation, but are also focused on identifying and mitigating risks.



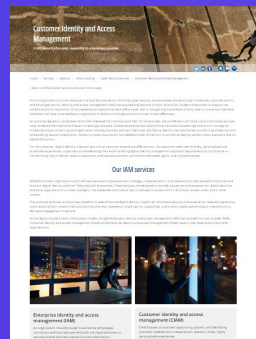
Artificial intelligence: An enabler or a double-edged sword?

Like any other opportunity, AI has its own risks which need to be effectively managed to go beyond the boundaries of limitations. Companies can face a barrage of AI-related risks in the form of algorithmic biases affecting critical decisions, cyber threats, issues around false information, deepfakes, etc.



Preparing for the future of IT

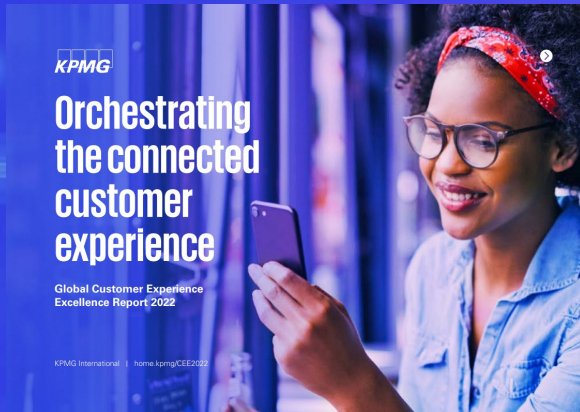
Recessionary pressures, labor shortages, and cybersecurity risks will provide additional challenges to organizations as they navigate this modernization.



Customer Identity and Access Management

Controlling access to online resources is a foundational tenant of strong cyber security. As businesses are becoming increasingly customer-centric and employee-centric, identity and access management (IAM) has evolved and become a major priority for modern enterprises to support the workforce and its customers. Once viewed as an operational back-office issue, IAM is now gaining board-level visibility due to numerous high-level breaches that have occurred due to organizations' failure to manage and control user access effectively.

Business Transformation



Orchestrating the connected experience



We have taken in the view of more than 89,000 consumers across 25 markets, and we've identified some of organizations leading the way.

The future of HR: From flux to flow



How Pathfinders are grappling with the current challenges faced by the function and are moving towards 2025 with purpose



The supply chain trends shaking up 2023



When disruption is constant, an organization's preparation for key supply chain trends can be a significant competitive advantage

Business model transformation: The next stage of Industry 4.0



Industrial transformation is a theme that has led to tremendous changes in the manufacturing landscape in recent years

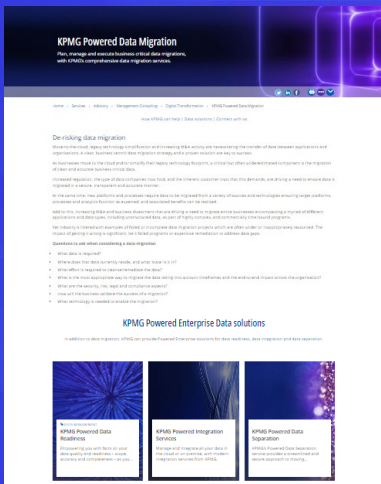


Data Analytics



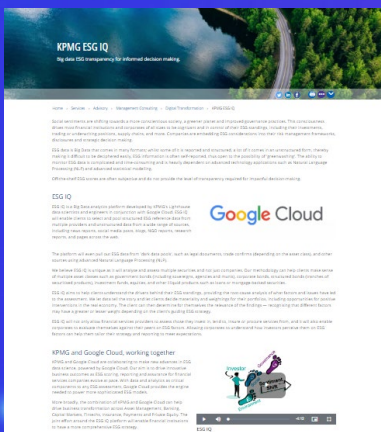
KPMG Signals - Accelerate to AI-powered big data insights

KPMG Signals utility is an active listening platform that continuously harvests both structured and unstructured data from more than 250 public and private sources, and transforms that data into over 100,000 signals — everything from unemployment data and crime statistics to school schedules and real estate prices.



KPMG Powered Data Migration

Move-to-the-cloud, legacy technology simplification and increasing M&A activity are necessitating the transfer of data between applications and organisations. A clear, business centric data migration strategy and a proven solution are key to success.



KPMG ESG IQ - Big data ESG transparency for informed decision making.

Social sentiments are shifting towards a more conscientious society, a greener planet and improved governance practices. This consciousness drives most financial institutions and corporates of all sizes to be cognizant and in control of their ESG standings, including their investments, trading or underwriting positions, supply chains, and more. Companies are embedding ESG considerations into their risk management frameworks, disclosures and strategic decision making.

Deal Advisory

Deal Advisory

KPMG in Thailand

Extensive M&A coverage

Deal Strategy

- Deal strategy, strategy, investment
- Deal/strategy of investor
- Market
- Investment
- Investment of assets
- Investment of assets
- Investment of assets
- Investment of assets
- Investment of assets

Valuation and indicative offers

- Valuation and indicative offers
- Valuation and indicative offers
- Valuation and indicative offers
- Valuation and indicative offers
- Valuation and indicative offers
- Valuation and indicative offers
- Valuation and indicative offers
- Valuation and indicative offers

Due Diligence

- Due diligence and advisory
- Due diligence and advisory
- Due diligence and advisory
- Due diligence and advisory
- Due diligence and advisory
- Due diligence and advisory
- Due diligence and advisory
- Due diligence and advisory

Negotiation, Signing, and Closing

- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing
- Negotiation, Signing, and Closing

Post deal value creation & integration/separation

- Post deal value creation & integration/separation
- Post deal value creation & integration/separation
- Post deal value creation & integration/separation
- Post deal value creation & integration/separation
- Post deal value creation & integration/separation
- Post deal value creation & integration/separation
- Post deal value creation & integration/separation
- Post deal value creation & integration/separation

Deal Strategy and market outreach

TYPICAL M&A LIFE CYCLE



Deal Advisory Service

“ We act as a fully integrated deals advisor combining M&A financial advisory, due diligence as well as legal & tax structuring advice within the transaction in order to maximize deal likelihood, flexibility, and speed ”

Valuation insights - June 2023



The Thai capital market (SET index) lagged the post-COVID recovery of the broader developed market indices due to its heavy reliance on the tourism and automotive parts manufacturing sectors.



Restructuring trends in Thailand Q2/2023



In the first quarter of 2023, the Thai economy grew by 2.7%, faster than forecasted, accelerating from the 1.4% growth seen in the previous quarter.

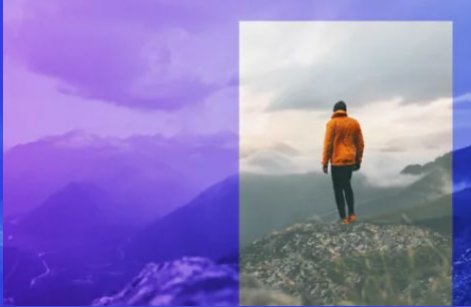


M&A Trends in Thailand Q2 2023



M&A activity in Q2 2023 exhibited strong growth, with 62 deals amounting to USD 2.3 billion, showcasing improvements in both deal value and volume.

Environmental, Social and Governance



New diligence: the rise of ESG in deals



We look at the increasing importance of ESG due diligence in the deal lifecycle – and how to create an effective framework for it.



Sustainability reporting



The global ESG reporting landscape is transforming with corporate activity set to be highly scrutinised under new sustainability reporting standards that will be ready for the FY24 reporting.



ESG reporting - TCFD to ISSB | How does my company get there?



The release of the first two IFRS® Sustainability Disclosure Standards is a key milestone in the evolution of the sustainability reporting.



Get ready for ISSB sustainability disclosures



Using these standards, companies can practically provide much-needed sustainability information



Net-zero commitments – Impacts on financial reporting



IFRS Today - Exploring topical issues in financial and sustainability reporting



Getting to net zero: ESG and COP27



Nowadays, geopolitics and climate change are major concerns for the whole world. Many countries and those in the business world have pledged to reach net zero by 2050.



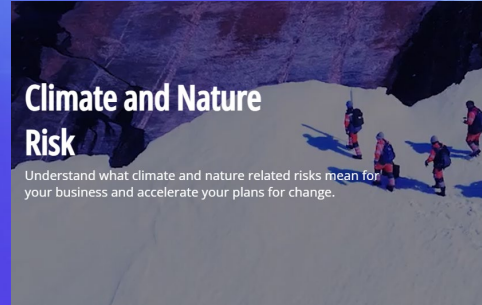
Environmental, Social and Governance



Leaders 2050: Diversity for Net Zero Report



Climate change is a global phenomenon and will impact us all. Despite this, its effects are not felt equally and those most impacted tend to be from the most disadvantaged groups.



Climate and Nature Risk



Climate change and biodiversity loss require urgent action. Together they pose the next high impact, high probability risks facing your business and the world.



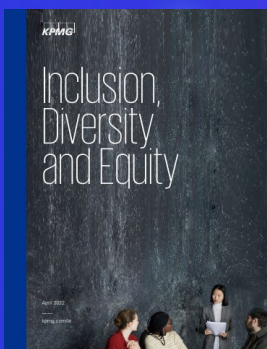
ESG for newly public companies

Develop an ESG plan pre-IPO to set up a better offering and a more successful public company



GHG emissions reporting

We increasingly find familiar concepts – accounting, reporting – with unfamiliar elements – greenhouse gases, renewable energy. This merging of worlds has made one thing clear



Inclusion, Diversity and Equity

In light of an emerging “new normal” for businesses, at KPMG, we believe that inclusion, diversity and equity (IDE) are fundamental in ensuring long term success



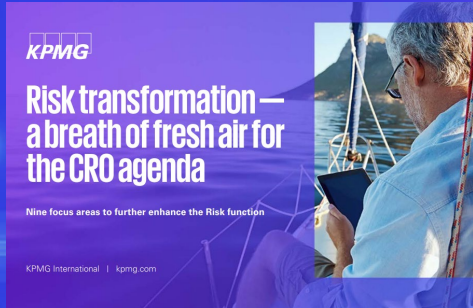
The ESG Data Imperative & Journey Ahead

As ESG becomes imperative for organisations, the intertwined need for ESG data management and technology simultaneously becomes more apparent.





Governance, Risk, and Compliance



Risk transformation — a breath of fresh air for the CRO agenda



In 2021, KPMG conducted its CRO benchmark analysis, in which more than 50 banks worldwide participated in a risk survey on their organization.



Taking risk management to the next level in banking



The journey to modern risk infrastructure is inevitable



Repowering technology audit



The technology audit function is enduring various challenges as the pace of change accelerates, and the risk climate soars in today's dynamic global environment



Set GRC initiatives off on the right foot



Take the first step toward a more effective governance, risk and compliance (GRC) program with a well-defined vision, strategy and roadmap for implementation



Implement GRC technology the rightway

Prepare your organization for updated governance, risk and compliance systems.



Controlling AI – The imperative for transparency and explainability

World-changing technologies over human history all involve a common element: Control



Governance, Risk, and Compliance



Disruption is the new norm

Seizing control over the technology environment: It's absolutely vital, but consistently elusive. From banks, to hospitals, to manufacturers, to technology companies, that is the reality facing organizations in almost every industry today.



Driving performance while managing risk - Embedding data and analytics in the business model

KPMG International designed and analyzed the online survey which was conducted by the Economist Intelligence Unit.



Risk Transformation — Driving value in risk management

Sustainability or ESG (environmental, social, governance) risks have become the center of social and political debates. The banking supervisors are reacting and expect banks to take concrete measures to integrate ESG risks into their existing risk management framework.



Third-Party Risk Management Outlook 2022

As the economic recovery picks up speed, third-party risk management (TPRM) is more important than ever before. Faced with supply chain disruption, cyber threats and growing inflationary pressure, global businesses are assessing their operational resilience and reviewing their dependence on third and fourth parties.



Cyber Security and Forensic



Cybersecurity considerations 2023



Our future is dependent on data and digital infrastructure. The COVID-19 pandemic accelerated our shift to digital channels and brought these issues into sharp focus.



KPMG Cyber trust insights 2022



In the KPMG Cyber trust insights 2022, we surveyed 1,881 executives and conducted a series of discussions with corporate leaders and professionals from across the world to explore how they are meeting the challenge, and what they need to do next.



KPMG global tech report 2022



Global technology leaders share their digital transformation progress and explore how to strengthen ongoing digital maturity.



Assume nothing, verify everything



Organizations worldwide continue to grapple with cyber security challenges as the pace of digital transformation, fast evolving business models, remote work and partner ecosystems unleash new opportunities for cyber attacks.



A pathway to industrial cyber resilience



Cyber security is being tested in bold and unprecedented ways as the frequency, sophistication and devastating impact of cyber-attack increase worldwide.



The day after



In today's alarming reality, adequate ransomware response and recovery programs should be embraced as crucial business enablers.



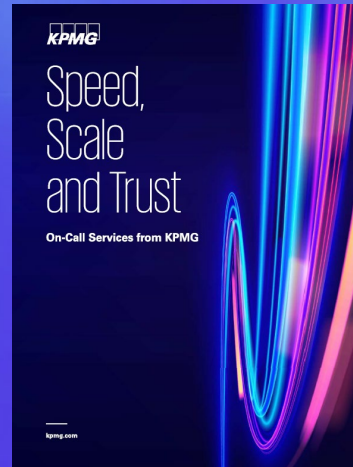
Cyber Security and Forensic



Cybersecurity in ESG

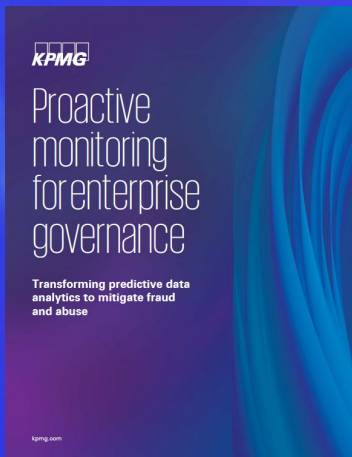


Seizing control over the technology environment: It's absolutely vital, but consistently elusive. From banks, to hospitals, to manufacturers, to technology companies, that is the reality facing organizations in almost every industry today.



Speed, Scale and Trust

Today's global companies are managing overwhelming volumes of physical and electronic information that may be subject to discovery in a regulatory proceeding or be at risk of a cyber breach.



Proactive monitoring for enterprise governance

The government does not want to hear excuses; companies have the data to monitor and analyze fraud, and they need to use it.



Harnessing the future of machine learning

Machine learning (ML) techniques are creating waves within the financial services sector. The banking industry, which relies heavily on data, is increasingly adopting these techniques and has started to leverage their powerful capabilities.





Tax Transformation

KPMG
Tax data management takes top priority

As the world moves closer to recovery, lots of uncertainties remain for tax leaders. But one thing seems clear: The new reality should include a focused strategy approach to managing tax risk and compliance. And the business case for investing in tax technology and automation is quite strong.

Avoiding international tax competition, trade tensions and changing social attitudes based on the rapid evolution of the tax authorities in one the biggest factors compelling tax leaders to change. Tax requires an increasing number of jurisdictions — including Australia, Brazil, China and India — and ongoing revenue opportunities to comply by collecting and analyzing related tax transaction data in real time.

Tax teams no longer have weeks or months to review the quality of their tax data before the regulators have access to it. This can make it critical to have systems in place to get the data right the first time — and even more so in the future when we expect tax authorities will have even harder line with taxpayers to help resolve potential unpaid government tax.

Recently, tax leaders are under more pressure to review their offshore value-adding activities. Again, tax data can be a critical asset. Many tax leaders must now get data that is housed in multiple systems, many of them owned by other departments such as Finance, procurement or HR. This can be a challenge to ensure consistent, accurate and comprehensive data. Getting the data into an automated, structured and centrally managed system can help address these challenges.

The partners highlighted the deficiencies in tax data management for many companies, as tax leaders actively working from have struggled even harder to access and verify tax data from many different, far-flung sources.

For these reasons, we believe that tax management is now one of the leading factors in the success of the tax function and is likely to become even more crucial in the years to come.

Thorough approach for tax data management

More than ever, tax leaders should be able to access and aggregate shared data from multiple sources, bring it into a central system and transform it so it's ready for use in all of the tax compliance and reporting processes that it's needed for — and for use in more forward-looking, value-adding ways.

Many of the international companies we work with are solving these problems by investing in systems designed in cooperation with France, IT and other leaders in a variety of tax markets, including those of the tax function. By taking operational, automated tax data processes and centralizing into a central system, which leverages data management frameworks — often leveraging leading finance transformation investments — tax teams get all the right tax data in the right format over time, with the right tax authorities, currencies, nomenclatures or manual interventions.

These data management frameworks should also align with and help drive the company's overall strategy for tax, opening opportunities across the tax function to help improve business operations and processes, scoring risks and performance management.

Five categories of tax technology solutions

What types of technologies should tax leaders consider in building their tax data management system? There are essentially five categories of digital tax solutions being employed in some of the most leading tax functions today.

1 Workspace automation	2 System integration	3 RPA/Robo-Process	4 Process automation	5 Cognitive capabilities
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Tax data management takes top priority
As the world moves closer to recovery, lots of uncertainties remain for tax functions.

KPMG **Microsoft**

KPMG Digital Gateway

Your doorway to a world of technology solutions built for today's most challenging tax, data analytics and other business issues.

Tax leaders today face an increasingly complex tax and business landscape. In this environment, technology and innovation can be the difference between a function that's on the defensive, a department that is barely keeping pace and one that is proactively solving what makes and sustains the organization. How can tax leaders keep pace with the latest technology solutions?

KPMG can help

Powered by Microsoft Azure, KPMG Digital Gateway is a single platform, cloud-based solution that gives you access to the full suite of KPMG tax technologies built to support you across the complete end-to-end aspects of tax and financial reporting, offering consistent tax function data and deeper management insights.

KPMG Digital Gateway provides you with direct access to our extensive network of tax experts, data analysts, global capabilities and best practices all in one place, all under the KPMG Digital Gateway umbrella. This platform combines the expertise of KPMG's global network of tax professionals, our proprietary technology solutions to form an integrated platform that has been built to support tax leaders and the evolving needs of their functions.

Tax leaders can use the suite of technologies available to help you tackle a range of business challenges, including direct and indirect taxes, transfer pricing, trade and customs, anti-tax avoidance. With KPMG Digital Gateway and its wealth of KPMG solutions and best practices, you can better regulatory change, streamline processes and reporting, equipment with deeper planning and transaction data insights.

Key capabilities of KPMG Digital Gateway

- One-stop access to KPMG's suite of tax technologies that you can use to solve your tax and business issues.
- Gain tax data insights on your tax and business data in a secure, self-serve, real-time environment.
- Automate complex and repetitive tax and business processes.
- Leverage our global network of tax professionals and data analysts to help you solve your tax and business issues.
- Access our global network of tax professionals and data analysts to help you solve your tax and business issues.

Potential benefits

Leveraging KPMG Digital Gateway helps you to transform your business function for the modern demands you face.

- **Manage** the reporting process, verify flow and documentation across borders, ensuring the right balance of services and local ability to respond and generate collaboration across the globe.
- **Connect** or quickly establish and establish on a global basis, across your teams and with the KPMG member firm teams that serve you.
- **Optimize** your business activities, set strategic and tax management, as decision speed from one benefiting from your data and how the collecting it.
- **Balance** the need to react with the opportunity for proactive insights, so you can react and respond to tax change, regulatory changes and perform well for your needs.
- **Transform** your business function through the adoption of modern technology solutions and data driven business management techniques.



KPMG Digital Gateway
Your doorway to a world of technology solutions built for today's most challenging tax, data analytics and other business issues.

KPMG **Meijburg & Co**
The KPMG

Reverse Indirect Tax Audit using Advanced Analytics

Using Advanced Analytics to identify VAT recovery potential



Reverse Indirect Tax Audit using Advanced Analytics
An opportunity to create value by identifying VAT recovery potential using advanced analytics.

Legal – Investment incentives



Efficiency Enhancement Measure for Digital Technology Adoption

In March 2021, The Announcement of No. 4/2564 Efficiency Enhancement Measure for Digital Technology Adoptions was made by the Board of Investment (“BOI”). This measure would encourage further implementation of digital technology. In fact, we see a growing trend of companies aiming to utilize digital technology to implement new operations and improve operational efficiency.



New BOI categories for high precision machinery

In August 2022, the Board of Investment (BOI) announced new categories covering high precision machinery. By obtaining the BOI promotion certificate of these new categories, five-year or eight-year corporate income tax exemption is granted. The BOI categories for machinery existing from the past are limited to those such as automation, and their tax incentives are mainly for three or five-year. These new categories include a better tax incentive with eight-year. The new categories are not limited to the manufacturer of the machinery itself, but also include the manufacture and repair of related equipment and parts, which means that specific machinery manufacturers as well as companies in related industries may be able to apply in this category.