



DUPONT PARTNERS

LAW FIRM

A BRIGE BETWEEN FAR EAST & LUXEMBOURG

DUPONT PARTNERS SERVE AS A CRITICAL PARTNER
TO PLAN AND EXECUTE ITS CLIENTS' STRATEGIES
AND OBJECTIVES.

— TAX

Dupont Partners' tax practice provides its clients with cutting-edge advice in domestic and cross-border transactions.

Our tax team has considerable experience handling matters for a diverse client base from institutional clients to individuals, in the following areas:

- ◆ International tax structuring (such as design of complex alternative asset investments, financing, restructuring and multi-jurisdictional coordination)
- ◆ Review and due diligence on target investment structure, existing corporate structure, tax review, analysis, risks assessment and reporting (for direct and indirect taxes)
- ◆ Assistance as to tax compliance, reporting, relations with tax authorities, auditors and/or banks
- ◆ VAT review of services agreements, service structure, VAT compliance and complex VAT arrangements
- ◆ Assistance with transfer pricing, preparation of reports, mergers, acquisition, restructuring and cross border reorganizations

— BANKING

Our lawyers have unique, widespread experience in all forms of banking transactions. From designing innovative structures to facilitating the smooth consummation of transactions, we offer clients particular strength in the context of leveraged finance, bank and bond financing, debt restructuring, and workouts.

We are regularly engaged in banking transactions relating to:

- ◆ Real estate finance
- ◆ Acquisition finance
- ◆ Fund financing
- ◆ Islamic finance
- ◆ Insolvency financing
- ◆ Capital Markets
- ◆ Securitization

— CORPORATE COMMERCIAL

We are proud to assist private families, privately owned groups, mid cap to large international corporations, financial sector professionals, as well as private equity firms on a broad spectrum of corporate work, with a particular focus on complex, cross-border transactions.

Dupont Partners' lawyers practice in the following areas:

- ◆ Corporate design
- ◆ Constitution of companies, partnerships, associations
- ◆ M&A
- ◆ Negotiations and shareholder agreements
- ◆ Corporate governance and regulatory compliance
- ◆ Joint-ventures
- ◆ Capital and debt raising
- ◆ Take overs, refinancing and restructuring
- ◆ Demergers, disposal, liquidation

— INVESTMENT FUNDS

Dupont Partners provides sophisticated services and solutions in the formation, structuring, and negotiation of a wide variety of private investment vehicles to our clients, ranging from large alternative-asset managers and institutional investors to independent boutiques and first-time fund sponsors.

We are able to address the legal, regulatory, tax and commercial issues typically associated with such transactions, such as:

- ◆ Design, set up and ongoing advice in relation to closed-ended alternative funds in the real estate, infrastructure, debt, private equity and venture sectors
- ◆ Negotiations with counterparties and investors
- ◆ Fund and commitment financing
- ◆ Advice to AIFMs (Luxembourg based or relevant Luxembourg branches), investment management and investment advisory businesses)
- ◆ Institutional securitizations (set up, listings, institutional dedicated design, Solvency II related advice)
- ◆ Private bank UHNWI dedicated solutions (including combinations with life insurance)

— KEY PEOPLE LUXEMBOURG



FREDERIC DUPONT
Managing Partner
*Head of Tax and Alternative
Investments*



PETER JAN BOSSUYT
Partner
*Head of Banking
and Restructuring*



SOPHIE GUIMEZANES
Partner
Corporate, Finance



ESTELLE WANSSY
Of Counsel
*Tax, Compliance,
Investment funds*



FREDERIC DUPONT

Managing Partner

Head of Tax and Alternative Investments

Frédéric is managing partner and oversees the tax and alternative investments' practice of the firm. His expertise covers international tax structuring (both direct and indirect, also covering transfer pricing). Frédéric is also highly experienced managing corporate and personal wealth tax planning.

Having advised a wide array of complex international transactions, Frédéric's experience also includes corporate implementations, complex institutional structured finance, alternative financing and complex asset structuring such as alternative investments, investing pools, joint venture investments, private equity, and debt management, with a strong focus on real estate, infrastructures and debt.

Frédéric fully understands the intricate nature of any financial situation that may present itself. We like to describe Frédéric as one of the few lawyers who can actually "speak the language of numbers," and has the unique ability to understand a transaction's business rationale and financial background in order to tailor made the best legal solution.

Frédéric is a French qualified lawyer (Paris and Luxembourg Bars) and is graduated from Munich Maximilian University, Germany (LL.M in Business and tax Law) and University of Paris II - Assas (Master degree in Business Law).

— Results – Driven Track Record

Over the last ten (10) months, Frédéric has participated in advising (structuring, design, implementation, financing) clients on the structuring or restructuring of the following (list is not exhaustive):

- ◆ A EUR 450 mio restructuring in relation to a prime real estate building in Paris for Asia-based institutions;
- ◆ A GBP 450 GBP mio prime real estate office in London for Asia-based institutional investors in London;
- ◆ A GBP 500 mio orphan structure through Luxembourg for the financing of United Kingdom real estate;
- ◆ A USD 200 mio restructuring of an industrial group owned financing platform in Luxembourg;
- ◆ A EUR 220 mio family owned group restructuring including multiple mergers and related reorganizations.
- ◆ Design of an asset-backed cryptocurrency refinancing platform through Luxembourg.



PETER JAN BOSSUYT

Partner

*Head of Banking
and Restructuring*

Peter-Jan's recognised broad and in depth expertise ranges from secured and unsecured lending in acquisition, real estate, structured, project, fund or Islamic financing to high yield notes or bonds issued or guaranteed by Luxembourg entities. His polyvalent pan-European and transatlantic expertise makes him the counsel of choice not only for banks but also for large corporate groups, investment funds, private equity investors or insurance companies.

He has also a broad experience with respect to insolvency and financial restructuring work and enforcement of security interests and representing his banking clients for recovery of assets as well enforcing security interests.

With regard to corporate law, Peter-Jan deals with M&A and on private equity transactions, in both national and cross-border transactions.

Peter-Jan is a Belgian qualified lawyer (Brussels, Brugge and Luxembourg Bars) and is graduated from King's College London, United Kingdom (LL.M in Finance and Banking Law) and Catholic University of Louvain, Belgium (Master degree in Law).

Since several years Peter-Jan is recommended by Chambers, Legal500, IFLR and Who's Who Legal as a highly regarded practitioner in banking and finance for Luxembourg.

— Results – Driven Track Record

Over the last ten (10) months, Peter-Jan handled as special counsel a large number of transactions with a combined deal value of over EUR 3.5 bn

Just to name some, he acted as Luxembourg counsel in relation to:

- ◆ Various big ticket real estate transactions as lenders' counsel involving the acquisition of landmark buildings all over Europe.
- ◆ The constitution of securitisation vehicles and their various multimillion bond issuances.
- ◆ Structuring the corporate and finance aspects of international acquisitions through Luxembourg SPVs for various global private equity houses.
- ◆ Subscription or NAV financings.



SOPHIE GUIMEZANES

Partner

Corporate, Finance

With over 10 years of experience, Sophie Guimezanes specializes in general corporate law, cross-border acquisition, corporate finance, joint ventures, and group restructuring matters for transactions of all sizes.

Sophie's initial background is in the field of banking and finance, which gives her extensive insight and working knowledge of the many aspects of complex operations involved, such as cross-border leveraged acquisitions and restructuring. She has had experience acting on behalf of a group of companies and banks in connection with domestic and international financing.

Having relocated to Asia since 2012, Sophie is fully integrated into the local culture. She graduated from the leading Kellogg-HKUST EMBA program in Hong Kong. She has also been advising clients in major multi-jurisdictional operations within Europe and the United States. Her truly international profile serves as an asset in transactions where sensitive intercultural considerations are involved.

Sophie is a Luxembourg qualified lawyer (Luxembourg and Paris Bars) and is graduated from ESCP-EAP & Paris XI University, Paris (Master degree in financial products and capital markets law) and Kellogg-HKUST Executive MBA, Hong Kong.

— Results – Driven Track Record

- ◆ Several asset backed securitization transactions in the aircraft sector and in particular a 640 million asset backed secured securitization used to acquire a portfolio of mid to end life aircraft with a diverse geographic spread, notably across the US, Europe and Asia.
- ◆ The acquisition of a real estate portfolio including a complex of four buildings and over 1,000 parking spaces in Poland.
- ◆ The establishment of a joint venture for the acquisition of a collection of resort hotels across key locations in Spain, valued at more than EUR 150 million.
- ◆ Provided assistance to a leading global private investment firm for the sale of a portfolio of real estate assets in the UK with a value exceeding EUR 350 million.
- ◆ Assistance with the completion of complex due diligence for a joint venture of investors, purchase, and reorganization (including refinancing) of a majority French group, holding a light industrial portfolio at a purchase price exceeding EUR 250 million.



ESTELLE WANSSY

Of Counsel

*Tax, Compliance,
Investment funds*

Estelle Wanssy has an extensive experience (more than 16 years) in corporate tax, international tax planning and investment funds.

She advises international clients, mainly private equity firms and multinational companies, on Luxembourg and international taxation in the context of cross-border transactions and reorganisations (e.g., mergers and acquisitions, corporate reorganisations, and migrations). She also assists private clients in wealth tax planning and estate structuring.

Before joining Dupont Partners, Estelle has acquired vast experience in several accounting and law firms in Luxembourg where she specialized in international tax planning as well as tax accounting and compliance services. Estelle double hat specialisation covers also corporate and business law. She is eventually very well knowledgeable in investment funds.

Her field of experience ranges from SMEs to real estate investment entities, from IP or financial holdings to banks and investment funds.

Estelle is a French qualified lawyer (Paris, Luxembourg and Douala Bars) and is graduated from University of London, United Kingdom (LL.M in Banking and Finance), from University of Paris-Assas (LL.M in International Taxation, jointly with HEC Paris) and from University of Paris X – Nanterre (LL.M in Business Law).

— Results – Driven Track Record

- ◆ Advising on the restructuring of a group of companies in the framework of a French real estate transaction (commercial rent of a building in Paris 8e) – Value: EUR 100 mio
- ◆ Advising on the financial activity of a US petroleum group – Value: USD 1bio
- ◆ Advising on the financing activity of a group of companies specialized in commodities (cooper) and based in Canada and Poland – Value: USD 250 mio
- ◆ Advising on the IP restructuring of a Canadian biochemical group – Value: USD 300mio
- ◆ Advising on the IP restructuring of an international DJ and his group of companies – Value: EUR 100 mio
- ◆ Assisting with the operational closing of real estate transactions for a securisation company – Overall Value: EUR 150mio
- ◆ Assisting with the operational closing of various investment deals for a specialized investment fund (private equity) – Overall Value: EUR 250 mio



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