PROFILE

DREW & NAPIER



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ABOUT SIM HO

Sim Ho designs and structures cross-disciplinary or complex transactions. He leads multi-disciplinary and cross-border teams in execution with strategic focus across functional areas: Risk & Governance, Structure Optimisation, Financial & Taxation, Communication and Policy Advocacy.

He advises complex corporate, commercial, and family transactions in a myriad of circumstances and has acquired a reputation as a maverick of legal creativity. He honed his skills over 25 years of deep experience in bespoke-objectives driven corporate transactions and restructuring, structured finance, cross-border asset migration, in the banking, insurance, oil & gas, MNCs, and private wealth sectors, and as counsel in tax and trust litigations.

Ranking publications identified client affirmations for his strategic and conceptual thinking, willingness to make judgement calls in grey areas, and a port of call for second opinions, never at a loss for a solution.

Given his wide boardroom and commercial experiences, Sim Ho has regularly been consulted on communication briefs, including press statements, written policy advocacy, and board crisis management.

Sim Ho is dual-qualified as a lawyer and chartered accountant: a barrister of England and Wales (Lincoln's Inn, Advocate & Solicitor of the Supreme Court of Singapore, Fellow Chartered Accountant (Singapore), and a member of the Singapore Institute of Directors, Accredited Adviser of the Singapore Chartered Tax Professionals.

EXPERIENCE

Recent transactions led by Sim Ho

Strategic Structuring

- A few of the largest banks in Asia had a window of opportunity to enhance capital optimisation through timely restructuring. Consistently advised by the largest of professional firms that their transaction goals were impossible to achieve before the statutory "deadlines", they challenged Sim Ho to discover and chart a path forward. Sim Ho reframed the approach through an alignment of novel legal documentations with the applicable financial reporting standards. This requires a bold departure from time-tested precedents and issuance of a set of complex legal opinions for the clients' external auditors. The multi-billion dollar restructuring that were conventionally regarded as impossible were completed within record time. A client said, *"He is wildly optimistic but only when he has reasons to be."*
- A renowned family office conglomerate wanted to streamline and clean up complex inter-company balances built up over decades. The project had taken the conventional approach of vertical setoffs, dissolutions and distributions across many cross holdings over jurisdictions. Expectedly, tax and legal roadblocks were encountered, and the objective was progressively compromised along the way after taking years of effort with an international accounting firm. When Sim Ho was asked to re-assess the matter, he proposed an unprecedented use of overnight syndicated loans exceeding USD 1 billion. He designed a simple flush-

through of the cash top-down and across the rivers within the jungle of inter-company indebtedness with a flow-back to the ultimate owners. The matter was cleared within weeks from planning to execution.

- A family office wanted to acquire a portfolio of hospitality assets but wanted to use the usual sale-and-leaseback transactions to keep the operators. Due to financing and the family's charter constraints, Sim Ho designed a white label acquisition of the underlying economics instead of the assets per se, with innovative management incentives and management knowledge transfer to the next generation of family members. This novel approach has been used for his other family office clients who were keen to get their hands on new business or emerging technology investments that bifurcate legal and economic acquisitions.
- An area that Sim Ho is extremely adept in is the structuring of complex real estate joint ventures and development. He advised on complex and novel holding structures for some of the largest commercial and mall developments in Singapore including Ngee Ann City Towers, Wisma Atria, Jurong Point Shopping Centres, and CapitaGreen.
- Sim Ho has also innovated legitimate transaction re-characterisations to achieve corporate, regulatory or tax objectives. In one novel case, he re-characterised a sale of a subsidiary company as a sale of equitable interest bifurcating the legal interest from the economic interest and risks. This allowed certain commercial objectives to be satisfied without which the deal would have fallen through.

Strategic Crisis Management

Sim Ho conceptualised and delivered the firm's Crisis Management services on a platform that places the Enterprise Solution front and centre. Law firms expectedly respond to their clients' crisis with a "fight and flight" response, launching a bundle of legal responses to the disparate moving components of the crisis as they play out.

Our protocol insists that crisis management should not be reactionary. It is a strategy-led elimination and containment of risks to reputation, assets, and the dilution of enterprise value. It may also be an opportunity for positivity post-crisis.

Our protocol leads with identifying and eliminating the PARTs of the crisis—the *Practicably Addressable Realistic Threats*.

As a leading regional law firm with deep commercial, communication, scenario-building, legal expertise and industry connectivity, we are well-placed to lead the board's formulation of the strategy.

Cases where Sim Ho was invited to lead board-led crisis management included:

- Hostile management buy-out of a Singapore subsidiary of a foreign national state oil company: Sim Ho was the lead counsel in executing a strategy to exit the subject management into a JV arrangement to avert a crisis of leadership and loss of business.
- Sim Ho was invited onto a high-profile charity board with a mandate to mediate a brewing board disagreement. He negotiated a fresh constitution and resolved the differences amicably.
- A long-standing decade-old family dispute amongst siblings caused a complete stand-still in the probate of the late patriarch. Sim Ho was brought in to provide multi-lateral compromises and settlements and completely resolved the differences within a year, albeit with a set of 16 separate deeds of settlement amongst seven siblings.

Governance Counsel

With more than two decades of experience as an independent director in public companies and Tier-1 insurance companies, including board chair roles, he understands the practical tension and difficulties faced by board members and independent directors in the discharge of their duties. He is appreciated for his legal advice as a director, having worked and navigated in the same torrents of conflicting considerations. With a strong financial accounting and audit background (as Audit & Risk Committee chair and member over the last 25 years), he is regularly sought for a second opinion on accounting and disclosure matters. He is particularly sought

for advice and the crafting of responses to the securities and related authorities including the Monetary Authority of Singapore.

His governance expertise extends to family offices and private charitable foundations in designing bespoke succession and wealth creation structures and policies.

In appropriate cases, he has led multi-disciplinary teams to advocate for clients with unjustified AML-KYC issues and part of the endeavour included the reform of the client's corporate and financial governance systems to improve stakeholders' confidence.

Global Wealth Advisory & Family Office M&A

Sim Ho has the rare privilege of being in continuous practice for 30 years both as a trust lawyer and a leading tax litigation and investigation counsel.

He is highly discreet and selective only because he believes that dedicated private client advisory simply does not allow him to personally serve more than a few families at any one time.

Policy Advisory Advocacy

Commonly (and misleadingly) known as "lobbying" in other countries especially in the States, Policy Advocacy in Singapore is conducted openly, within permissible engagement norms and laws, and deeply premised on quality policy and, occasionally, quasi-legal or equitable, arguments and technical analysis. His interests and early engagement were in the revenue law and fiscal policy areas having begun his career at the Inland Revenue and later as tax counsel in private practice.

He advocated for the indirect tax treatment of "white sites" lands, the various tax treatments for novel and emerging financial products on behalf of the Association of Banks of Singapore, a system of declaration for waste disposal and collection with the Customs authorities and a bespoke agreed property tax charge for a world-leading port including providing the draft legislation for the authorities.

His present engagements are far-ranging including a case on industrial development policy adjustments, green-concrete qualification parameters for use in building and construction, immigration and citizenship appeal in complex cases.

ACCOLADES

As an Advocate

The Singapore Court of Appeal commended Sim Ho in a matter: *"Mr Ong is to be commended for presenting as clear and as persuasive a case as he could on behalf of his client. Indeed, in our view, he could not have presented a stronger one. Failure to secure the decision in a case is not necessarily a reflection of the quality of the argument as well as advocacy; indeed, as we have just mentioned, this is one such instance to the contrary. We are also particularly impressed by Mr Ong's candour and his refusal to gloss over arguments as well as facts that did not appear to be in his client's favour. Although the court would, of course, disregard any such attempts, it is refreshing that Mr Ong resisted the temptation to do what happens so often".*

Citations from independent publication sources on his expertise and approach:

Ong Sim Ho is singled out for his *"marvellous legal mind"* and *his "ability to holistically look out for client interests".* — Chambers Asia Pacific

"Ong Sim Ho is someone we are always relying on. He usually takes a novel approach in crafting his solutions and has not failed us in a single matter brought to him in more than 15 years." — Asia Pacific Legal 500

"The most important thing is his technical understanding and how creative he is. No one in Singapore can cut through the issues like him. He is very, very strong." — Chambers Asia Pacific

He is praised for coming up with *"very constructive ideas."* Sources also note that *"his wealth of knowledge on precedents allows him to give an immediate response to any kind of question." "Ong Sim Ho is technically strong with practical solutions."* — Chambers Asia Pacific

Ong Sim Ho is recommended for his *"critical thinking"* and *"analytic skills"*. — Asia Pacific Legal 500

He is also commended for his *"truly superior knowledge"*. — Asia Pacific Legal 500

He is *"able to bring in his legal, finance, risk governance, and accounting perspectives to assist on various private client matter".* — Asia Pacific Legal 500

"It's always a pleasure to work with Sim Ho. He is knowledgeable and business-oriented." — Chambers Asia Pacific

"Ong Sim Ho has a wealth of experience and does his best to be available when we call on him." — Asia Pacific Legal 500

"Ong Sim Ho has good commercial sense and gives practical advice." — Asia Pacific Legal 500

"His advice is always spot on and his responses are very prompt." — Chambers Asia Pacific

A *"tax lynchpin"* at the Singapore tax bar. — Asia Pacific Legal 500

"Ong Sim Ho stands out for his experience with the Singapore tax authority and is best known for his skills in tax litigation." — Chambers Asia Pacific

"He is considered as one of the best in handling tax disputes." He has extensive experience representing clients in high-stakes cases. — Chambers Asia Pacific

Chambers Asia Pacific
Tax 2026 – Eminent Practitioner, previously Band 1 Leading lawyer for 15 years



Chambers High Net Worth
Private Wealth Law 2025 – Leading lawyer for 5 consecutive years

The Legal 500 Asia Pacific
Tax 2026 – Leading Individual for 17 years



Private Wealth & Family Law 2026 – Recommended lawyer for 6 years

Projects and Energy 2023 – Recommended lawyer for 4 consecutive years

Dispute Resolution 2020 – Recommended lawyer

Asialaw Leading Lawyers



Tax 2026 – Ranked as Elite Practitioner for 8 consecutive years, previously also the sole Elite Practitioner of the practice for 4 consecutive years. Sim Ho was also the sole Leading lawyer before he was ranked as Elite Practitioner.

Best Lawyers International: Singapore
Tax Law 2027 – Endorsed individual for 15 consecutive years

Trusts and Estates 2025 – Endorsed individual for 13 consecutive years



International Tax Review
Tax Controversy Leaders 2025 – Leading individual for 13 years

Asian Legal Business SE Asia Law Awards
Tax and Trusts Law Firm of the Year 2023 and 2024

Private Wealth Law Firm of the Year 2021



Sim Ho is part of the team that won the awards Tax and Trusts Law Firm of the Year 2023 and 2024, and Private Wealth Law Firm of the Year 2021 for handling some of the most complex and cross-border matters.

Lexology Index
Global Leader
Firm Management 2026 – Thought Leader

Tax: Controversy 2026 – Thought Leader, previously Recommended Lawyer for 4 consecutive years

Tax: Advisory – Thought Leader

Private Client 2026 – Recommended individual for 3 consecutive years

National Leader
Southeast Asia: Corporate Tax 2026 – Endorsed individual for 6 consecutive years