

Newsletter 公司通訊

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This issue of Newsletter published by Crowe (HK) CPA Limited provides an update on tax, financial reporting, other technical issues, as well as activities of our company and its affiliates and our community involvement. Please click <http://www.crowe.hk> to access the latest issues available in the "News" section of our website. You can also click the back issues of our News Express and Newsletter for review.

由國富浩華（香港）會計師事務所有限公司最新編製的通訊經已出版，內容包括稅務、財務報告、其他技術性議題，以及公司及其聯營公司活動等，歡迎登入 <http://www.crowe.hk> 的《公司動態》欄目瀏覽最新發佈內容，以掌握最新專業資訊，並了解本公司的動態，同時亦可翻閱往期的專業快訊及通訊。

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Public Consultation on Backdoor Listing, Continuing Listing Criteria and Other Rule Amendments

To combat the increasing market activities related to the trading of, and the creation of "shell companies" and to maintain a quality market, the Stock Exchange of Hong Kong Limited ("the Exchange") published the consultation paper on backdoor listing, continuing listing criteria and other Rule amendments on 29 June 2018 to seek views from the market. The consultation period ended in late August 2018.

Summary of Consultation Paper

Proposals relating to backdoor listing

1. Amend "reverse takeover" ("RTO") definition

a. Principle based test

Codify the principle based test set out in Guidance Letter GL78-14 with modifications to two assessment criteria:

- extend the current criterion "issue of restricted convertible securities" to include any change in control or de facto control of the issuer. Indicative factors of a change in de facto control includes (a) substantial change in board/key management; (b) change in single largest substantial shareholder, and (c) issue of restricted convertible securities.
- clarify the "series of arrangements" criterion to consider transactions and/or arrangements that are in reasonable proximity (normally within 36 months) or are otherwise related as a series. The entire series of transactions and/or arrangements would be treated as if it were one transaction, regarded as RTO.

b. Bright line tests

Retain and modify the bright line tests:

- extend the restriction period from 24 months to 36 months
- restrict any material disposal of existing business at the time of or within 36 months after a change in control of the issuer, unless the remaining business,

or any assets acquired after the change in control, can meet Rule 8.05.

- The Exchange may also apply this disposal restriction (proposed Rule 14.06E) to a material disposal proposed at the time of or within 36 months after a change in the issuer's single largest substantial shareholder.

c. Backdoor listings through large scale issue of securities

Prohibit backdoor listings through a large scale issue of securities for cash, where the proceeds will be used to acquire and/or develop new business.

2. Tighten requirements for RTOs and extreme transactions

- a. Codify the current "extreme VSAs" requirements in Guidance Letter GL78-14 and rename as "extreme transactions". The issuer has been either (i) running a principal business with substantial size; or (ii) under the long-term control of a large business enterprise and the acquisition forms part of a business restructuring with no change in control.
- b. Apply additional requirements that both the acquisition target(s) and the enlarged group must be suitable for listing (Rule 8.04), and the acquisition target(s) must meet the track record requirements (Rule 8.05), and the enlarged group must meet all the new listing requirements in Chapter 8 of the Rules (except Rule 8.05)

- c. If an issuer does not comply with Rule 13.24, each of the acquisition target(s) and the enlarged group must meet all the new listing requirements in Chapter 8 of the Rules.
- d. Clarify the applicable track record period and the requirements for pro forma income statement of the acquisition targets in an extreme transaction or a RTO that involves a series of transactions and/or arrangements.

Proposals relating to continuing listing criteria

1. Sufficiency of operations

Amend Rule 13.24 to require a listed issuer to carry out a business with a sufficient level of operations and assets of sufficient value to warrant its continued listing. This excludes an issuer's trading and/or investment in securities.

2. Cash companies

Extend the definition of "short-dated securities" in the cash company Rules to include investments that are easily convertible into cash. The exemption for securities brokerage companies will only apply to clients' assets.

3. Proposed transitional arrangements

A 12-month transitional period applies for issuers not meeting the continuing listing criteria as amended. This does not apply for the proposed amendments to the RTO Rules.

Other proposed Rule amendments

1. Securities transactions

Restrict the revenue exemption to securities trading activities only if they are conducted within the issuers' group under the supervision of prudential regulators; and require issuers to disclose in their annual reports details of each securities investment that represents 5% or more of their total assets;

2. Significant distribution in specie of unlisted assets

Codify Listing Decision LD75-4 to impose further requirements on distribution in specie of unlisted assets equivalent in size to a very substantial disposal, comparable to requirements for a withdrawal

of listing;

3. Other matters relating to notifiable or connected transactions

a. Require (i) disclosure on the outcome of any guarantee on the financial performance of an acquisition target that is subject to the notifiable or connected transaction requirements (irrespective of whether the guaranteed financial performance is met) in the next annual report; and (ii) disclosure by way of an announcement if (a) there is any subsequent change to the guarantee; or (b) the actual financial performance of the target acquired fails to meet the guarantee;

b. Require (i) disclosure on the

identities of the parties to a transaction in the announcements of notifiable transactions; and (ii) disclosure on the identities and activities of the parties to the transaction and of their ultimate beneficial owners in the announcements of connected transactions; and

c. Clarify that where any calculation of the percentage ratios produces an anomalous result or is inappropriate to the sphere of activity of the listed issuer, the Exchange (or the issuer) may apply an alternative size test that it considers appropriate to assess the materiality of a transaction.

Connecting Crowe in AIFC - Buckle of the China's Belt



Mr Samuel Choi (3rd from the left), our Audit Director and Head of Financial Services; Mr Leung Chun Ying (8th from the left), Chairman of Belt and Road Hong Kong Centre Company Limited; Mr Carson Wen (10th from the left), Founder and Chairman of BoA Financial Group Limited; Mr Eteu Kuneinen (11th from the left), President of Eurasia Continental Fintech Limited, Astana, Kazakhstan, at the launch reception of Eurasia Continental Fintech Limited.

Our Audit Director and Head of Financial Services Mr Samuel Choi made a fruitful trip to Kazakhstan last year. Apart from attending the Astana Finance Days and the champagne reception of Eurasia Continental Fintech Limited ("ECFL" or "the Company"), Samuel took the opportunity to introduce Crowe Kazakhstan team to ECFL.

Samuel attended the Astana Finance Days, which was a global economic

forum organized by the Astana International Financial Centre ("AIFC") the capital of Kazakhstan. AIFC invited heads of states and leading experts from around the globe to share their views and insights on global financial markets, promotion of connectivity and cooperation between East and West, key financial issues, financial technology and its impact on the evolution of financial centers.

Mr Carson Wen, Founder and

Chairman of ECFL invited Samuel to attend the launch party of ECFL during the Astana Finance Days. Mr Wen is also the Founder and Chairman of BoA Financial Group Limited in Hong Kong and Bank of Asia (BVI) Limited in the British Virgin Islands, who are clients of Crowe Hong Kong. ECFL is amongst the first batch of fintech companies with the Sandbox Permission issued by the Astana Financial Services Authority. The Company provides digital banking services, including for clients and projects that support the development of China's Belt and Road Initiative.

Clients are best supported by firms and people with global experiences and local knowledge of laws and customs. Samuel took an active role to introduce Mr Alberto Simoncini and Ms Lidiya Petruk, Managing Partner and Audit Partner of Crowe Kazakhstan respectively to the clients. The introduction provides a good example of Crowe's global network and capabilities to best serve clients' business needs and development.

Crowe 100 Decision-Making Index and Report 2018

Understanding strong and effective decision-making is a major contributing factor for success of public companies, Crowe Global published the Crowe 100 Decision-Making Index and Report 2018 ("Crowe 100") to actualize its value proposition of smart decisions to create lasting value for clients through applying core values of caring, sharing, investing and growing. Crowe 100 is aimed at exploring any measurable correlation between decision-making, forward thinking and the performance of public companies.

Using data from the 2017 Forbes Global 2000 Report, Crowe Global researched on 100 most profitable companies across three sectors where it has vast experience and expertise: manufacturing, healthcare and real estate. The research adopted a methodology of using a combination of related objective data and subjective analysis. It analyzed and weighted equally the effects of four components including growth, diversity, boldness and innovation on decision-making for a five-year period from 2013 to 2017.

Growth and Diversity are objective components. Growth is based on the companies' annual financial reports and Diversity on composition of board and corporate C-suite. Third-party investment reporting and research are used to supplement the information. Boldness and Innovation are subjective components and based on analysis from public opinion.

Key Findings of Crowe 100

No industry dominates the top of the rankings. In general, healthcare companies got higher scores in Diversity and Boldness; real estate in Growth; and manufacturing in Innovation.

More than 40% of companies on the index are Asian firms. The top-represented countries on the index are the United States (33), Japan (16) and China (13). Despite there are only three Swedish companies on the list, the index is topped by two Swedish manufacturing firms, Atlas Copco and Volvo Group.

Growth: Market growth surged in many countries after the Great Recession during early 2000 to 2010. However, different regions achieved varied market growth. European companies, with possible impact of political factor, Brexit or debt crisis in the eurozone, scored an average of 5.4% in growth while China achieved 7.7% and Japan facing their languishing wages and slow inflation growth got an average of 4.4%.

Diversity: The growing number of female executives has increased diversity on the corporate board and executive C-suite in most of researched companies over the past five years. Females held an average of 17% of these executive positions at the end of 2017. Diversity, regardless of gender and nationality, can help to bring a decision-making process from more diverse perspectives.

Boldness and Innovation: For manufacturing sector, initiatives on autonomous and self-driving cars and electric vehicles help increase transactions and innovative research in auto and truck manufacturing. In addition to acquiring technology platforms for advancing mobility applications and carsharing services, leading automakers are also developing next-generation fuel cells and hybrid engines.

For full version of the Report, please visit: <https://www.crowe.com/global/insights/2018-crowe-100-decision-making>

Latest Developments of Crowe Global



Global ranking

Crowe Global is ranked as the eighth largest global professional services network, as reported by the International Accounting Bulletin with a total global workforce of over 36,000 professionals, Crowe Global's member firms provide services across 130 countries.

China's Ruihua CPAs confirms Crowe as exclusive global network

Ruihua CPAs, Crowe Global member firm in China, confirmed that Crowe has become its exclusive network since 1 November 2018.

China continues to be an important part of the strategy of Crowe Global, the sixth largest accounting network in Asia. Ruihua CPAs has a significant market presence in China and has developed close working relationships with other Crowe Global member firms over the years through joint client engagements, secondments of staff, and joint training programmes. The exclusive membership of Ruihua CPAs in the Crowe network is a great achievement which will provide lasting value to the network and its multinational clients. This move strengthens the network's existing capabilities to provide high quality professional services to Chinese enterprises.

Crowe Global Annual Conference



Nearly 300 representatives of member firms across 75 countries attending the annual conference.

Our Chairman and CEO Mr Charles Chan, Director Ms Ivy Chua and Principal Advisor Mr Wilson Tam attended the Global Conference in Berlin between 14 and 17 October 2018. Nearly 300 representatives of member firms across 75 countries gathered in Berlin for the opening of Crowe's Global Conference. The meeting provided an opportunity for

member firms to connect more and collaborate with each other.

In his welcoming speech, CEO of Crowe Global Mr David Mellor mapped out the following strategic priorities of the international accounting network:

1. Enable an Environment Focused

2. Deepen Collaboration Amongst Members to Grow Transnational Business
3. Foster a Culture of Agility to Drive Technology, Innovation, Transformation and Efficiency
4. Grow the Network through Depth and Breadth
5. Build Brand Capital

Our Chairman Charles Chan Spoke at the HKICPA Seminar



Our Chairman and CEO Mr Charles Chan speaking at a seminar organized by HKICPA.

Our Chairman and CEO Mr Charles Chan gave a presentation on "Expansion Through Mergers and Acquisitions" at Practice Management series of seminars organized by the

HKICPA on 7 November 2018. During the seminar, Mr Charles Chan shared his insights about a merger and acquisition. The objectives of a merger and acquisition include

increasing customer base, acquiring new skills or services, expanding into new markets, increasing operating efficiencies and achieving cost savings, he said. When planning a merger and acquisition, he added, various issues like potential risks involved, enquiries made by regulators, etc., are required to be considered. He also briefly introduced a practical approach of and the essential preparation work for mergers and acquisitions of a professional practice, as well as the importance of business valuation and negotiation between the parties involved during the process of mergers and acquisitions.

"Christmas Cooking Fun" Competition Co-organized with Shing Tak Centre of Society of Boys' Centres

The "Christmas Cooking Fun" Competition we co-organized with Shing Tak Centre of Society of Boys' Centres (SBC) was successfully held on 1 December 2018. Our Director Ms Pammy Fung, Principal of Accounts & Business Advisory Services Ms Penny Chan and Deputy Manager Ms Ginnie Wu supported the event as volunteers. We also invited Miss Helen Fung, a professional chef who worked in several famous French restaurants in Canada and Hong Kong, as the instructor. She taught the boys of Shing Tak Centre to cook several Western dishes.

10 residents from Shing Tak Centre between the grades of primary five to secondary four participated in the competition. With the guidance of the chef and the assistance of our volunteers, the children prepared several Western dishes and desserts. The judges, including Chef Helen, the Superintendent of Shing Tak Centre Ms Camay Tsang, the teachers of Shing Tak Centre and our volunteers evaluated the performance of each



(From left to right) Our Principal of Accounts & Business Advisory Services Ms Penny Chan, Deputy Manager Ms Ginnie Wu, Head Chef Miss Helen Fung, our Director Ms Pammy Fung and Superintendent of Shing Tak Centre Ms Camay Tsang at the "Christmas Cooking Fun" Competition we co-organized with Shing Tak Centre of Society of Boys' Centres.

group and decided the winning groups of "the best taste award", "the highest involvement award", "the best cooperation award" and "the tidiness award". The winning groups were presented with certificates and gifts. The participants and volunteers also enjoyed the delicious party snacks prepared by Chef Helen in a relaxing and pleasant atmosphere.

SBC is a special education organization which runs Schools for

Social Development and residential centres for students with adjustment problems. SBC is the main beneficiary of the scholarship & development fund set up by us. Over the years, we have contributed over \$4 million through the fund to sponsor SBC's education and personal development activities. Through these activities, the teaching staff can enhance their professional knowledge, and their students can develop positive attitudes which help them to reintegrate into the society.

University Recruitment Talks

Same as previous years, we kept on running a series of campus recruitment talks in six local universities and tertiary institutes including the Hang Seng University of Hong Kong, Hong Kong Baptist University, Hong Kong Shue Yan University, City University of Hong Kong, the School of Professional Education and Executive Development (SPEED) of The Hong Kong Polytechnic University and the Hong Kong Polytechnic University in October and November 2018.

During the talks, our Director Ms Pammy Fung, Senior Manager of Technical & Training Department Mr Edmund Li and Human Resources

Manager Ms Peggy Yam introduced our company background, training programmes and career development opportunities to the students. The presentation helped the students to get an initial understanding of our company's scope of business including audit, tax, risk management and other business consulting services such as IT audit, valuation and wealth succession. In the Q & A session, students were keen on asking about the career prospects in our company, job nature and preparation for interview, and we shared with them the working experience and interview tips.



Our Senior Manager of Technical & Training Department Mr Edmund Li (right) receiving a souvenir from Dr Man Ko (left), Senior Lecturer, Department of Accountancy and Law, Hong Kong Baptist University.

有關借殼上市、持續上市準則及其他《上市規則》條文修訂的公眾諮詢

為了打擊近年日益增加的「炒殼」、「造殼」市場活動及維持市場質素，香港聯合交易所有限公司（聯交所）於2018年6月29日刊發借殼上市、持續上市準則及其他《上市規則》條文修訂的諮詢文件，徵詢市場意見，諮詢期已於2018年8月底結束。



諮詢文件摘要

有關借殼上市的建議

1. 修訂反收購的定義

a. 原則為本測試

將原則為本測試（見指引信GL78-14）編納成規，並修改其中兩項評估準則：

- 將現時原則為本測試中的「發行受限制可換股證券」準則延伸至適用於發行人控制權或實際控制權出現變動的情況；實際控制權轉變的指標因素包括(i) 董事會及主要管理層有否重大變動；(ii) 其單一最大股東有否變動；(iii) 有否發行受限制可換股證券；及
- 釐清「一連串安排」準則，在合理接近的時間內（通常在36個月內）進行若干交易及/或安排，又或該等交易及/或安排在其他方面互有關連，可被視為一連串的交易及/或安排。就反收購規則而言，一連串的交易及/或安排會被視作一項交易看待。

b. 明確測試：

保留明確測試並加以修訂：

- 將限制出售的時期由24個月延長至36個月；
- 限制發行人不得在控制權轉手之時或其後36個月內進行涉及其現有業務的重大出售，除非其餘下業務又或從新控股股東所注入的資產可符合《上市規則》第8.05條的規定；及

- 當發行人於其單一最大股東轉變之時或其後36個月內進行涉及其現有業務的重大出售，聯交所可應用以上建議業務出售的限制於該發行人。

c. 透過大規模發行證券進行借殼上市

禁止發行人通過大規模發行證券換取現金來進行借殼上市，將所得款項用於收購及/或開展新業務。

2. 收緊反收購行動及極端交易的規定

- 將指引信GL78-14所載對「極端非常重大交易」的要求正式編納成規，並將這類交易改稱為「極端交易」。發行人須符合以下條件(i) 一直營運規模龐大的主要業務；或(ii) 長時間受一家大企業控制，而收購是業務重組的一部分，不牽涉控制權轉變。
- 新增規定，要求收購目標及經擴大後的集團均須適合上市（《上市規則》第8.04條），收購目標須符合業績記錄規定（《上市規則》第8.05條）及經擴大後的集團須符合《上市規則》第八章的所有新上市規定（第8.05條除外）。

- 對於不符合《上市規則》第13.24條的發行人而言，收購目標以及經擴大後的集團必須各自符合《上市規則》第八章所有新上市規定。

- 釐清適用於涉及一連串交易及/或安排的極端交易或反收購行動的業績紀錄期及有關收購目標備考收益表的相關規定。

有關持續上市準則的建議

1. 足夠業務運作

修訂《上市規則》第13.24條，要求上市發行人須有足夠的業務運作並且擁有相當價值的資產支持其營運，方可繼續上市；而所指的足夠業務運作及資產是不包括其證券交易及/或投資業務在內。

2. 現金資產公司

將現金資產公司規則中有關短期證券的定義擴大至包括容易轉換為現金的投資。證券經紀業務的豁免條文只適用於發行人與證券經紀業務相關的客戶資產。

3. 建議過渡安排

若發行人不符合經修訂的持續上市準則，可獲12個月的過渡期。這過渡安排不適用於反收購規則的建議修訂。

其他《上市規則》條文修訂建議

1. 證券交易

須予公布交易規定中的收益豁免可應用於證券買賣，但只限適用於由監管機構審慎監督及規管的發行人集團成員公司所進行的證券買賣；及新增規定，要求發行人在年報內就每一項佔其總資產 5% 或以上的證券投資作詳細披露。

2. 重大分派未上市資產

將上市決策 LD75-4 編納成規，就重大分派未上市資產新增規定，使

其須遵守與撤銷上市地位所須遵守的相同規定。

3. 其他有關須予公布或關連交易的事宜

a. 規定發行人須 (i) 在其下一份年報披露其在須予公布交易或關連交易中所收購目標的任何業績表現保證的結果（不論是否達到所保證的業績表現）；及 (ii) 刊發公告作披露：如 (1) 業績表現保證條款其後有任何修改；或 (2) 所收購目標的業績表現達不到保證水平；

b. 規定發行人 (i) 在須予公布的公告內披露交易對手方的身份；及 (ii) 在關連交易的公告內披露交易對手方及其最終實益擁有人的身份及業務活動；及

c. 釐清若計算有關百分比時出現異常，或有關計算結果不適合應用在上市發行人的業務範圍內，聯交所（或發行人）可使用其認為適合的其他規模測試來評定交易對發行人的重要性。

我們參與一帶一路國家活動的最新資訊



本公司審計董事及金融服務業主管蔡奮威先生出席AIFC主辦之全球經濟論壇—阿斯塔納金融日。

本公司審計董事及金融服務業主管蔡奮威先生去年到訪中亞地區的哈薩克斯坦，並出席首都阿斯塔納金融日及歐亞大陸金融科技有限公司（ECFL）的香檳招待會。蔡奮威董事更趁此機會將 Crowe 哈薩克斯坦團隊介紹給 ECFL。

哈薩克是中國「一帶一路」建設向西延伸的第一站。為鞏固國家在中亞的金融中心地位及配合一帶一路政策的發展，哈薩克政府於 2018 年 7 月 5 日舉行全球經濟論壇—阿斯塔納金融日期間正式宣佈成立阿斯塔納國際金

融中心（AIFC）。AIFC 邀請全球多國元首及頂尖經濟專家就全球金融市場的發展、促進東西方聯繫及加強合作、重大金融議題、金融科技及其對金融中心的影響等分享觀點和洞見。

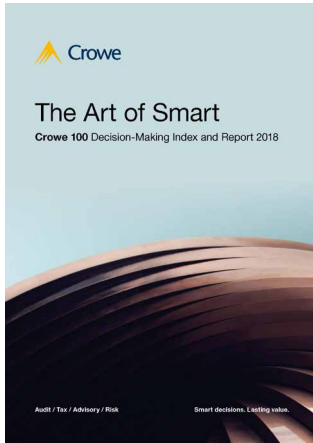
ECFL 創辦人兼主席溫嘉旋先生邀請蔡奮威董事出席在阿斯塔納金融日期間舉行的 ECFL 開幕酒會。溫先生亦是香港亞銀金融集團和英屬維爾京群島東亞銀行的創辦人兼主席，這兩家機構均是國富浩華香港的客戶。ECFL 是首批獲阿斯塔納金融服務機關容許使用監管沙盒進行試行的金融科技公

司，主要為客戶及中國一帶一路發展項目提供電子銀行服務。ECFL 在 AIFC 的獨特體制下運作，以英國普通法為基礎有助促進東西方合作。AIFC 地處歐亞，正好是中國一帶一路計劃的有扣安全帶，吸引投資者來這個金融中心。

蔡奮威董事此行擔當重要角色並取得圓滿成果，他分別向客戶介紹 Crowe 哈薩克斯坦的總合夥人 Mr Alberto Simoncini 及審計合夥人 Ms Lidiya Petruk。這足以證明 Crowe Global 全球會計集團網絡能發揮最大的優勢來滿足客戶的需要。

同時，為貫徹國家一帶一路的政策，Crowe Global 會計集團網絡目前已有 22 個國家的 32 個城市的成員所派出 38 位中國桌的專家參與組成中國桌，推動中國企業走向世界，亦同時協助有關成員國內有意投資中國的企業進軍中國市場，參與的成員所透過微信群組分享跨境投資訊息、業務商機及客戶資源等，發揮環球共享與地方智慧的強大力量。是次香港所參與在哈薩克斯坦舉行的阿斯塔納金融日正好符合國家一帶一路的國策，也顯示中國桌可配合其中不同國家活動而發揮高效功能。

2018 Crowe 100 決策指數報告



果敢有效的決策是上市公司成功的主要因素，Crowe Global 出版了 2018 Crowe 100 決策指數報告 (Crowe 100)，透過應用其核心價值包括關顧、分享、投資及成長來實現對客戶的價值定位，即協助客戶以精明決策創造永續價值。Crowe 100 的目的是探討上市公司的決策、領先思維與業績表現之間是否有任何可衡量的相關性。

Crowe Global 引用 2017 年福布斯全球 2000 強報告的資料，對其最擅長和最富經驗的三個行業包括製造業、醫療保健及房地產之 100 家盈利最高

的公司進行研究調查。這項研究採用了一個混合相關客觀數據和主觀分析的方法，分析及同等重視在 2013 年至 2017 年 5 年間影響決策的四個組成部分，包括增長、多元化、果敢和創新。

增長是以公司年度財政報告為基礎，多元化則是指董事局及公司高層行政人員的組成。第三方投資報告和研究用於增加信息。果敢和創新是主觀的組成部分，並以輿論審查為基礎。

Crowe 100 摘要

沒有一個行業能在各方面都獨佔鰲頭。一般而言，醫療保健公司在多元化和果敢方面得分較高；房地產則有較大增長；而製造業就多有創新。

在 Crowe 100 指數中超過 40% 的公司是亞洲公司。在指數中最具代表性的國家是美國 (33)，日本 (16) 和中國 (13)。儘管名單上只有三家瑞典公司，但在指數中同時高居榜首的是兩家瑞典製造公司阿特拉斯·科普柯 (Atlas Copco) 和富豪集團 (Volvo Group)。

增長：自 2000 年初至 2010 年的經濟大衰退後，許多國家的市場增長飆升。然而，不同地區會達至不同程度的市場增長。在可能受到歐元區政治因素、英國脫歐或債務危機的影響下，歐洲公司平均增長 5.4%，而中國實現 7.7%，日本則因為面臨工資衰退和通脹放緩而平均增長有 4.4%。

多元化：過去五年，在這些接受研究調查的公司有越來越多的女性高層管理人員和董事局成員。於 2017 年底，女性平均擔任這些行政職位的有 17%。不論是性別和國籍多元化均有助帶來多角度的決策過程。

果敢與創新：就製造業而言，自動駕駛和無人駕駛汽車以及電動車的發展計劃，均有助汽車和貨車製造業在交易和創新研究方面的增長。除了取得先進移動應用和汽車共享服務的科技平台外，領先的汽車製造商同時開發下一代燃料電池和混合動力引擎。

有關報告的完整版本，請瀏覽：

Crowe Global 最新動態

全球排名

根據 International Accounting Bulletin，Crowe Global 是全球第八大專業會計服務網絡，擁有超過 36,000 名專業人員，其成員所於 130 個國家提供服務。

瑞華會計師事務所宣布 Crowe 為其唯一的國際網絡

Crowe Global 的中國成員所 - 瑞華會計師事務所 (瑞華) 宣布自 2018 年

11 月 1 日起，Crowe 為其唯一的國際網絡。

Crowe Global 是亞洲第六大會計網絡，中國是 Crowe Global 全球策略的重要部分，而瑞華在中國擁有重要的市場地位。多年來，瑞華與 Crowe Global 其他成員所通過聯合客戶合作、人員借調和聯合培訓計劃建立了密切的工作關係，Crowe 為瑞華唯一的國際網絡是一項重要的成就，這將為 Crowe 的環球網絡及其跨國客戶提升價值，加強了網絡現有的優勢和能力，為中國企業提供更高質素的專業服務。



Crowe Global 周年大會



陳維端主席(左五)、瑞華會計師事務所首席合夥人楊劍濤先生(左四)與其他地區成員所的高層管理人員。

我們的主席兼首席執行官陳維端先生、董事蔡淑蓮女士及首席顧問譚建國先生參加 2018 年 10 月 14 至 17 日在德國柏林舉行之 2018 Crowe Global 周年大會。來自 75 個國家約 300 家成員所的代表雲集柏林出席周年大會的首日會議。

Crowe Global 首席執行官 David Mellor 先生在大會致歡迎辭時宣佈國際會計師集團網絡的戰略重點，包括：

1. 致力推動環保
2. 加強成員之間的合作以發展跨國業務

3. 培養一種迅速應對的文化來驅動科技、創新、變革及效率
4. 擴大網絡的深度和闊度
5. 建立品牌資本

陳維端主席主講香港會計師公會研討會

本公司主席兼首席執行官陳維端先生於 2018 年 11 月 7 日在香港會計師公會舉辦的執業管理研討會以「透過收購合併擴展業務」為題發表演說。陳維端主席在會上就收購合併這個議題分享其心得。收購合併的目的是要擴展客戶基礎、獲取新技巧或服務、進軍新市場、提高營運效率及節省成本。他補充說，當籌劃收購合併的項目時，需要考慮很多問題，包括潛在風險及監管機構的查詢等。他亦就收購合併的專業慣常做法簡介了實際方法及必要的預備工作，以及在收購合併過程中業務估值及各方之間的商談的重要性。



陳維端主席(右)接受研討會主持人李浩堯先生代表會計師公會頒贈紀念品。

與香港扶幼會盛德中心合辦「聖誕煮煮樂活動」



我們邀得一位曾於加拿大及香港著名高級法國餐廳任職的專業大廚馮凱妍小姐擔任導師，指導參加活動的盛德中心舍友烹調數款西式菜。

我們與香港扶幼會盛德中心合辦的「聖誕煮煮樂」比賽於2018年12月1日完滿舉行，本公司董事馮珣女士、會計及商業顧問服務陳寶琴總監、胡紫瑩副經理擔任活動義工，我們並邀得一位曾於加拿大及香港著名高級法國餐廳任職的專業大廚馮凱妍小姐擔任導師，指導參加活動的盛德中心舍友烹調數款西式菜。

10名小五至中四的盛德中心舍友參加是次比賽，他們在大廚指導及我們義工協助下分組烹調數款西式菜式及甜品。大廚馮凱妍小姐、盛德中心曾

嘉美院長、盛德中心導師及本公司義工為每組評分，選出最具色香味獎、最投入參與獎、最合拍獎及最整潔獎，並頒贈獎狀及禮物予得獎組別。此外，出席者和義工又品嚐了大廚馮凱妍事先準備的多款美味小食，氣氛輕鬆愉快。

香港扶幼會是一個群育學校辦學團體，為適應有困難的兒童提供群育學校服務及住宿服務。我們以公司名義設立獎學金和發展基金，香港扶幼會是該基金的主要受助機構。多年來，我們為學術及發展基金注入超過四百

萬元捐款，以贊助扶幼會舉辦各項教育及個人發展活動。這些活動一方面有助提昇教職員專業知識，又可培養學生的積極態度，使他們日後能重新融入社會。



大學招聘講座



我們在2018年10至11月期間在本地六間大學及專上學院舉行了一連串招聘講座。

一如往年，我們在2018年10至11月期間在本地六間大學及專上學院，包括香港恒生大學、香港浸會大學、香港樹仁大學、香港城市大學、香港理工大學專業進修學院及香港理工大學舉行一連串招聘講座。

本公司董事馮珣女士、專業技術諮詢及培訓部高級經理李樹德先生和人力資源部經理任璧瑜女士向學生介紹本公司的背景、培訓規劃及事業發展機會，同時又講解本公司的業務，包括審計、稅務、風險管理，以及其他業務諮詢服務如信息科技審計、估值和財富承傳等服務。在答問環節，學生紛紛就本公司的就業前景、工作性質及見工準備事項等發問，我們亦分享工作經驗和見工貼士。

Contact us

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About Crowe Global

Crowe Global 簡介

Crowe Global is ranked as the eighth global accounting network comprising 220 independent accounting and advisory services firms with 750 offices in 130 countries around the world. Crowe Global's member firms are committed to impeccable quality service, highly integrated service delivery processes and a common set of core values that guide our decisions daily. Each firm is well-established as a leader in its national business community and is staffed by nationals, thereby providing a knowledge of local laws and customs which is important to clients undertaking new ventures or expanding into other countries. Crowe Global's members are known for their personal service to privately and publicly held businesses in all sectors and have built an international reputation in the areas of audit, tax and advisory services.

Information can be obtained at: www.croweglobal.org

Crowe Global 為全球第八大會計師事務所集團網絡，擁有超過220家獨立會計師事務所和諮詢服務公司、其750個辦事處遍佈全世界130個國家。Crowe Global的成員所承諾向客戶提供高質素服務、高效率的服務流程、並且遵循一套共同核心價值和管理理念。成員所均為當地業界翹楚，聘用熟識當地法例和習俗的當地專才，以協助客戶拓展新業務及新市場。Crowe Global的成員在審計、稅務、風險和諮詢服務領域中均已建立良好聲譽，能夠因應客戶的需要，提供個人化服務。

如欲取得 Crowe Global 更多資料，請瀏覽其網站：www.croweglobal.org

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