

# Newsletter 公司通訊

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 2019年7月

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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## We Participated in Signing of “Belt and Road” Cooperation Agreement between Beijing and Hong Kong CPA Firms

In order to promote exchange and cooperation between Beijing and Hong Kong CPA firms, a 10-member delegation comprising five members of Beijing Institute of Certified Public Accountants and Partners of five large Mainland CPA firms came to Hong Kong on 25 March 2019 for a 5-day visit. The delegation visited our company on 26 March 2019 and was received by our Chairman and CEO Mr Charles Chan. The five Beijing CPA firms entered into "Belt and Road" co-operation agreements with their respective CPA firms in Hong Kong on 28 March 2019.

The delegation was led by President of Beijing Institute of Certified Public Accountants Mr Li Yuguo. The five Beijing CPA firms (including Ruihua Certified Public Accountants, Baker Tilly China Certified Public Accountants, Jonten Certified Public Accountants, ShineWing Certified Public Accountants and WuYiGe Certified Public Accountants) signed strategic cooperation agreements with their respective network CPA firms in Hong Kong (including Crowe (HK) CPA Limited, Baker Tilly Hong Kong Limited, Jonten Hopkins CPA Limited, ShineWing (HK) CPA Limited and PKF Hong Kong Limited).

The cooperation areas under the strategic cooperation agreements between Beijing and Hong Kong CPA firms mainly include promoting professional cooperation and exchange, building a business cooperation platform, strengthening training of young talents in the two regions, as well as promoting and developing the accounting profession in the Belt and Road countries and Greater Bay Area.



Our Chairman Mr Charles Chan (left, front row) signed a cooperation agreement at the signing ceremony hosted by the Beijing Institute of Certified Public Accountants. (From left back row): The President of The Society of Chinese Accountants and Auditors Mr Tanny Yu, the President of Beijing Institute of Certified Public Accountants Mr Li Yuguo, the President of Hong Kong Institute of Certified Public Accountants Mr Patrick Law, and the Deputy General Manager of Hong Kong Ta Kung Wen Wei Media Group Mr Jiang Zenghe witnessed the signing ceremony.

"The signing of strategic cooperation agreement is a significant milestone for Crowe network and will further promote exchange and cooperation. We believe that this strategic cooperation would definitely create synergy effects on the business development of Crowe network and enhance our capabilities to assist Chinese enterprises to expand into the Belt and Road countries", said Mr Charles Chan.

### During the reception of the delegation, Mr Charles Chan introduced the following:

- 1) The background and recent development of Crowe (HK);
- 2) The relationship between Crowe (HK) and Hong Kong Institute of Certified Public Accountants;
- 3) The relationship between Crowe (HK) and The Society of Chinese Accountants and Auditors;
- 4) The challenges faced by the accounting profession including:
  - Reform of the Financial Reporting Council
  - Human resources
  - Prospects of new accountants
  - Competition within the industry
  - Developing diversified services/ US business
  - The long term development of Greater Bay Area and Belt and Road Initiative

## 2019 Asia Pacific Regional Meeting



Members of our professional audit and tax teams joining the 2019 Asia Pacific regional meeting.

Crowe Global hosted its 2019 Asia Pacific regional meeting in Japan during the cherry blossoms season. More than 120 delegates from 25 countries assembled in Tokyo for the annual event. Our Partners Ms Ivy Chua, Mr Kenneth Lau, Mr Charbon Lo, Ms Joann Chan, Associate Partner Mr Frankie Li and Principal Advisor Mr Wilson Tam joined the annual conference.

In his opening address of the conference, Crowe Global Co-Chairman Mr Jiantao Yang announced achievement of the remarkable 40% growth in Asia Pacific and urged member firms to

intensify collaboration for Crowe's future accomplishment.

Crowe Global CEO Mr David Mellor restated that Crowe Global had retained its global rank as the eighth largest global accounting network and had climbed to fifth rank in Asia Pacific.

He further elaborated the establishment of a China Marketing Centre in Beijing will reinforce Crowe's position in APAC and abroad with a view to supporting outbound business from China to the network while building Crowe's brand in China.

## Crowe Global Reports Strong Results in 2018

Crowe experienced a remarkable growth in Asia Pacific in 2018, ranking only after Big 4 accounting firms as the 5<sup>th</sup> largest accounting network in Asia Pacific by revenue. It is ranked the 8<sup>th</sup> worldwide.

The global revenue reached a new peak to \$4.3 billion in 2018, showing a jump of 14% growth. The Asia Pacific region achieved a remarkable growth of 41%, while other regions including Africa, Middle East, North America, Europe and Latin America also enjoyed growth of 2%-9%.

As at 31 December 2018, Crowe has over 42,018 people in total, out of which 32,822 are professionals and 4,098 are partners, with 782 offices in 130 countries.

The results show strong performance of our network's well-established member firms across the world in delivering innovative and efficient solutions to clients. We are proud of these achievements and looking forward to a great year ahead in 2019.

## Successful Listing of JBB Builders International Limited

We acted as the reporting accountant and auditor of JBB Builders International Limited ("JBB Builders") (Stock Code: 01903) which was successfully listed on the Main Board of Hong Kong Stock Exchange on 10 May 2019. Our Partners Ms Ivy Chua, Mr Kenneth Lau and Ms Joann Chan attended the listing ceremony and the celebration dinner of JBB Builders to congratulate the client.

JBB Builders mainly provides two major types of services: (1) its core business, marine construction services in categories of reclamation and related work, and marine transportation; and (2) building and infrastructure services. Their clients come from contractors and developers in Malaysia, Japan and the PRC.



Our Partners Ms Ivy Chua (3<sup>rd</sup> right), Mr Kenneth Lau (2<sup>nd</sup> left) and Ms Joann Chan (2<sup>nd</sup> right) giving congratulations to JBB Builders on its successful listing on the Main Board.



## Our Cyber Security Services Help Enterprises to Defend against Cyber Attacks



The growth of the Internet of Things (IoT) and the onset of 5G mobile network are expected to bring significant impact on cybersecurity landscape. The 5G new technology with increased network bandwidth, super speed and lower latency can improve efficiencies at every level. This allows it to connect more devices in less time.

However, for enterprises, the enhanced connective power of 5G means more network endpoints, resulting in a more vulnerable environment through which a hacker can penetrate the network and launch Distributed Denial of Services (DDoS) attacks. In short, IT experts believe that the new mobile technology may create a new wave of cyber threats but it does not necessarily mean that the challenges are harder than before.

According to a recent Gartner report, about two-thirds of organizations plan to deploy 5G in 2020, making it imperative that they prepare for the risk of cyber threats. To address the growing cybersecurity issues, senior executives of enterprises are required to strengthen themselves to get deeper and more precise awareness of cyber threats and their potential consequences, increasing demand for enhancement of companies' competence to detect and defend against sophisticated attackers.

### Our Services

Our cybersecurity experts can help clients to identify, manage, monitor, block and investigate cyber attacks through reliable cyber threat intelligence.

#### Incidence Response

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Our experienced incident responders can help organizations/enterprises to identify quickly, contain efficiently and remove sophisticated cyber attacks by providing on-site and cloud base emergency response services.

#### Forensics & Investigations

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Using business analysis and e-discovery tools, our digital forensics and data acquisition services can help clients resolve disputes, identify fraud and perform regulatory investigations more accurately.

#### Penetration Testing

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Our most qualified experts and widely trained penetration testing team do not only assist clients to quickly identify vulnerabilities in computer systems or networks, but also give recommendations to fix the identified loopholes with defensive mindsets.

#### Security Monitoring and Management

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Our Security Operations Centre can assist clients to manage possible attacks properly through monitoring their computer systems and network infrastructure facilities.

#### Cyber Threat Intelligence

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Our threat analysts can provide

effective insights on various threat actors by aggregating and correlating their Tactics, Techniques and Procedures (TTPs) and collection of malicious activities from selected endpoint technologies. Clients can get access to and be given support by our unique threat intelligence to quickly identify possible attacks.

#### Training

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We offer bespoke, hands-on training programs to strengthen cyber security professionals at any level with the knowledge, skills, and live experience to handle the most adverse attack situations, all reflecting real-world dangers they will confront every day.

## The Latest Tax Express

In response to the European Union's pressure especially on tax transparency and compliance with OECD's Base Erosion and Profit Shifting ("BEPS") package, British Virgin Islands ("BVI") and Cayman Islands passed the Economic Substance Law respectively. Both laws came into force on 1 January 2019. We have published two pieces of tax expresses to introduce the key points of the laws and analyze their possible impacts on enterprises. For details, please click the following links:

[\*New Economic Substance Law in British Virgin Islands\*](#)

[\*New Economic Substance Law in Cayman Islands\*](#)

## 我們參與簽署京港兩地會計師事務所「一帶一路」建設合作協議



我們的主席兼首席執行官陳維端先生(右五)接待到訪的北京註冊會計師協會成員及五家內地會計師事務所合夥人等一行代表團。

為促進北京和香港兩地的會計師事務所的交流合作，由北京註冊會計師協會五名成員及五家內地會計師事務所合夥人組成的十人代表團於2019年3月25日來香港進行為期五天的訪問，並於2019年3月26日到訪本公司，獲我們的主席兼首席執行官陳維端先生接待。五家內地會計師事務所於2019年3月28日與聯盟的五家香港會計師事務所在香港簽署「一帶一路」建設合作協議。

代表團由北京註冊會計師協會會長李玉國先生率領，來自北京的瑞華、天職國際、中天運、信永中和及大信五間會計師事務所與來自香港的國富浩華(香港)、天職香港、中天運浩勤、信永中和(香港)及大信梁學濂(香

港)五間會計師事務所分別簽署戰略合作協議。

根據這次協議，雙方合作領域包括促進專業合作交流，建立業務合作平台，加強京港兩地青年人才的培養，以及推動京港兩地會計師行業在「一帶一路」和粵港澳大灣區建設中的發展。

陳維端主席表示，簽署戰略合作協議對 Crowe 集團網絡發展是一個重要里程碑，並可推動交流合作，我們深信這項戰略合作會對 Crowe 集團網絡的業務發展發揮協同效應，以及提升我們協助中國企業擴展至「一帶一路」國家的能力。

### 陳維端主席在接待代表團時向代表團簡介下列內容：

- 1) 國富浩華(香港)的背景及最新發展；
- 2) 國富浩華(香港)與香港會計師公會的關係；
- 3) 國富浩華(香港)與香港華人會計師公會的關係；
- 4) 會計行業面對的挑戰包括：
  - 改革財務匯報局
  - 人力資源
  - 新晉會計師的前途
  - 同業之間的競爭
  - 發展多元化服務/美國業務
  - 大灣區和一帶一路的長遠發展

## 2019亞太區周年大會

在櫻花盛開的季節，Crowe Global 在日本舉行 2019 亞太區周年大會。來自 25 個國家逾 120 名代表雲集東京參加此項年度盛事。我們的合夥人蔡淑蓮女士、劉國雄先生、盧卓邦先生、陳頌恩女士、聯席合夥人李富基先生及首席顧問譚建國先生出席了這次周年會議。

Crowe Global 聯席主席楊劍濤先生於會議開幕式致辭時宣佈亞太區在 2018 年的業務取得 40% 的強勁增長，並敦促成員所之間加強合作，為 Crowe 的未來創造驕人佳績。

Crowe Global CEO Mr David Mellor 重申 Crowe Global 仍保持全球第八大會計師事務所集團網絡的地位，並攀升至亞洲第五大會計師



(左起) 我們的合夥人盧卓邦先生、蔡淑蓮女士及陳頌恩女士在櫻花樹下留影。

事務所集團網絡。

他進一步解釋在北京設立中國營銷中心，目的是在中國建立 Crowe 品牌之餘，也支援由中國轉介予網絡其他成員所的境外業務，藉此加強 Crowe 在亞太區及海外的地位。

## Crowe Global 2018年業績增長

Crowe 在 2018 年業績增長顯著，尤其在亞太地區成績斐然，以收入計成為亞太區第五大會計師事務所網絡，排名僅於國際四大會計師事務所之後；而在全球排名中，Crowe 是第八大會計師事務所網絡。

Crowe 去年全球收入增長 14%，創 43 億美元的新高峰。亞太區的增長尤為顯著，達 41%，其他地區包括非洲、中東、北美洲、歐洲和拉丁美洲也達到 2% -9% 的增長。

截至 2018 年 12 月 31 日，Crowe 全球共有 42,018 人，其中 32,822 人為專業人員，4,098 人為合夥人，於 130 個國家設有共 782 個辦事處。

這些成績顯示我們網絡遍布全球的成員所表現出色，一直為客戶提供創新、高效的解決方案。我們為這些成就感到自豪，並期待在 2019 年有更好的表現。

## JBB Builders International Limited 成功上市

我們擔任申報會計師及核數師的 JBB Builders International Limited (“JBB Builders”) (股份代號：01903) 於 2019 年 5 月 10 日在香港聯合交易所主板成功上市。我們的合夥人蔡淑蓮女士、劉國雄先生和陳頌恩女士出席了 JBB Builders 的上市儀式及慶功晚宴，祝賀客戶成功上市。

JBB Builders 主要提供兩類服務：(1) 其核心業務 — 海上建築服務，分類為填海及相關工程與海上運輸；及 (2) 樓宇及基礎設施服務。其客戶包括來自馬來西亞、日本及中國的承包商及發展商。



我們的合夥人與 JBB Builders 的管理層在上市儀式上合照。



## 我們的網絡安全服務有助企業防衛網絡攻擊



物聯網的興起和 5G 流動網絡世代將為網絡安全面貌帶來重大改變。5G 新科技增加網絡頻寬，大幅加速數據傳輸及減低延誤，在每個層次都大大提高了效率，能夠以更短時間連接更多裝置。

不過，就企業而言，加強了接通能力的 5G 意味著有更多網絡端點，因而形成駭客更易入侵網絡的環境並發動分散式阻斷服務（DDoS）攻擊。簡言之，IT 專家認為，新流動科技可能會製造新一浪的網絡威脅，但這並不表示面臨的挑戰較以往嚴峻。

根據國際研究暨顧問機構 Gartner 最近的研究報告指出，約 66% 的機構計畫在 2020 年部署 5G，這逼使他們必須做好準備以應付網絡威脅的風

險。為解決不斷加深的網絡安全問題，企業管理層必須加強自身來更深入、更準確地認識網路威脅及其潛在影響，因而令公司對提高偵測和防衛老練攻擊者的能力方面的需求大增。

### 我們的服務

我們的網絡安全專家可以透過可靠的網絡威脅情報協助客戶識別，管理，監控，阻止和調查網絡攻擊。

### 事件反饋

我們有經驗豐富的人員可以提供實地和雲端緊急處理服務，協助組織 / 企業快速識別，有效控制並消除複雜的網絡攻擊。

### 取證調查

透過利用業務分析和電子取證工具，我們的數位取證和資料採集服務可以協助客戶解決糾紛，識別欺詐並更準確地進行監管調查。

### 滲透測試

我們具備專業資格的專家和受過廣泛培訓的滲透測試團隊不僅可以協助客戶快速識別電腦系統或網絡中的漏洞，還可以透過防守思維提供建議，幫助修復已識別出的漏洞。

### 安全監控和管理

我們的安全事故監控中心可以通過監控客戶的電腦系統和網絡基礎設施，協助客戶適當管理可能發生的攻擊。

### 網絡威脅情報

我們的威脅分析師可以通過將各種威脅參與者的手法、技術和程序（TTPs）連繫到所選終端收集的惡意活動資訊，以針對這些參與者提出有效見解。客戶可利用我們獨特的威脅情報，快速識別可能發生的攻擊。



## 最新出版的稅務快訊

為了回應歐盟對稅務透明度的重視及遵守經濟合作與發展組織 (OECD) 之反稅基侵蝕與利潤轉移 (counter-BEPS) 行動方案的要求，英屬維爾京群島 (BVI) 及開曼群島各自通過了「經濟實質法案」，有關法案已於 2019 年 1 月 1 日生效。我們特地出

版了兩篇稅務快訊，介紹法案的主要內容及分析其對企業可能造成的影響。欲知詳情，請登入以下連結：

[英屬維爾京群島新經濟實質法案](#)

[開曼群島新經濟實質法案](#)

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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](http://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](http://www.croweglobal.org)

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