



# All-round optimizing your business

全面優化業務



Audit / Tax / Advisory  
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Smart decisions. Lasting value.

# Our Company

## **Crowe (HK) Global Corporate Advisory Limited**

With the increased amount of cross-border transactions and business activities, Crowe (HK) Global Corporate Advisory Limited was incorporated to provide a full range of financial due diligence and business advisory services to our clients in the Greater China region. We are a member of Global Corporate Advisors of Crowe Global and work closely with other Crowe Global's member firms worldwide to assist our clients in cross-border merger and acquisition and provide international advisory services.

We are conversant with mainland Chinese culture and are well positioned to assist our mainland Chinese clients. Over the years, our affiliated firm Crowe (HK) CPA Limited becomes one of the leading CPA firms in Hong Kong in providing professional services including audit, tax and initial public offering services to our clients in mainland China, Hong Kong and the Greater China region.

We are well-equipped to provide a full and in-depth due diligence analysis of the financial information and business models of companies in mainland China. Our transaction service team comprises experienced and dedicated professional members with extensive transaction experience. Our team is also backed by approximately 350 professional and supporting members of Crowe (HK) group.



# 公司簡介

## 國富浩華（香港）企業諮詢有限公司

因應跨境交易與業務的持續增長，我們成立了國富浩華（香港）企業諮詢有限公司，為大中華地區內的客戶提供全方位服務，包括財務盡職審查以及業務諮詢服務。作為 Crowe Global 旗下的專業平台『環球企業顧問』的成員，我們與 Crowe Global 在全球各地的成員所緊密合作，協助客戶處理跨境併購交易和提供國際諮詢服務。

我們十分熟悉中國文化，正好善用這個優勢來協助我們的中國客戶。我們的聯營公司國富浩華（香港）會計師事務所有限公司經過持續發展，現已成為香港其中一間主要的會計師事務所，為中國內地、香港及大中華地區的客戶提供各項專業服務包括審計，稅務及首次上市等。

我們已作好充分準備，全力為在內地的中國公司進行全面和深入的盡職審查，財務資料和經營模式的分析。我們的企業諮詢服務團隊由經驗豐富，敬業樂業的專業人士組成，並得到國富浩華（香港）集團約 350 名專業及行政人員的全力支援。

# Our Services

## Due Diligence Services

### 1.1 Financial Due Diligence Services

We provide a full range of financial due diligence services. Our work covers a critical analysis of all important financial information which may not be included in the annual audited financial statements of the target companies. Our scope of work includes the following key areas:

- Quality of earnings analysis
- EBITDA analysis
- Operations analysis
- Balance sheet analysis
- Management's pro forma adjustments
- Working capital requirements

### 1.2 Sell-side Due Diligence Services

In a sell-side due diligence, owners engage us to perform a financial due diligence on their own companies. The sell-side due diligence report serves the following purposes:

- Improve credibility of the company's financial statements
- As an alternative to having multiple parties performing full financial due diligence, sell-side due diligence improves the efficiency and possibility for a successful transaction
- Reduce stress on the company's management team from liaising with multiple parties to perform due diligence
- Substantiate management's pro forma adjustments
- Help seller understand potential risks and weaknesses in their business operations

We offer flexible approaches in performing our services. Our due diligence services range from a desk-top review of documents and public information to a full-fledged due diligence which includes on-site visits of the target companies. We keep our clients updated on important findings throughout the process so that our clients could make timely and informed decisions.





## 我們的服務

### 財務盡職審查服務

#### 1.1 財務盡職審查服務

我們提供全方位的財務盡職審查服務，範圍涵蓋目標公司所有重要的財務資料，包括已審計年度財務報表以外一般投資者較難取得的財務資料。我們的盡職審查工作包括以下的主要方面：

- 盈利質量分析
- 未計利息、稅項、折舊及攤銷前的收益分析
- 日常營運分析
- 資產負債表分析
- 管理層的備考調整
- 營運資金需求

#### 1.2 賣方盡職審查服務

在賣方盡職審查方面，公司東主聘請我們為其公司進行財務盡職審查。出售方盡職審查報告可達致以下目的：

- 提高公司財務報表的可信性
- 作為各個交易方的參考，各個交易方因而毋須各自分別進行財務盡職審查，有助提高效率 and 交易成功的可能性
- 減低公司管理團隊的壓力，他們毋須與各方聯繫以進行盡職審查工作
- 為管理層的備考調整提供證明
- 協助賣方了解其業務運作的潛在風險和弱點

我們會因應客戶業務需要，靈活進行盡職審查工作，包括在案頭審查文件和公開資料，及實地考察目標公司，以全面審查有關資料。在過程中，我們會不斷向客戶提供最新的重大發現，使客戶能夠掌握最新資訊，可以及時作出明智的決定。

## Business Advisory Services

Our business advisory services aim to provide strategic solutions to improve operation results, reduce risks and maximize returns to owners. Our services are divided into two phases:

### 2.1 Phase I – Analysis and Review

We provide an off-site or on-site review of the owner's business in the following areas:

- Business and operation model analysis
- Operation efficiency analysis
- SWOT (ie. strength, weaknesses, opportunities, threats) analysis
- Benchmarking with competitors and/or industry
- Identify company's needs such as financial expansion and marketing
- Propose possible course of actions to improve efficiency, profitability and returns to owners

### 2.2 Phase II – Implementation

We will assist owners to implement the proposed course of action including:

- Introduce business partners for expansion in China and overseas
- Identify potential targets for expansion and/or integration
- Introduce bankers or investors
- Assist in IPO for successful business
- Solicit buyers for business units identified to be divested

### Why Choose Our Services

#### ● Solid Track Record

Our team has extensive experience in mainland China, Hong Kong and other countries. The considerations of clients' transactions ranged from US\$ 6m to US\$730m in relation to merger and acquisitions in various industries.

#### ● Team Development with Other Professionals

With a long track record of successful cases and engagements, our team members have developed special working relationships with a range of other professionals. Their previous IPO and M&A exposure have given us the opportunity to successfully co-operate with a host of sponsors, valuers and lawyers.

#### ● International Support

As a member of Global Corporate Advisors of Crowe Global, we are able to access the Crowe Global network for global support.





## 業務諮詢服務

我們的業務諮詢服務旨在向客戶提供策略性解決方案，以改善經營業績，降低風險，讓客戶取得最大回報。我們的服務主要分為兩個階段：

### 2.1 第一階段 - 分析和審查

在第一階段，我們會透過以下方法，為客戶的業務進行實地或場外的審查：

- 商業及運作模式分析
- 運作效率分析
- SWOT（即優勢，弱點，機會，威脅）分析
- 與競爭對手及 / 或行業基準作詳盡比較與評估
- 確定公司的需要，如財務需要、業務擴張和市場需求
- 建議可能的方案，以提高效率，盈利和回報

### 2.2 第二階段 - 實施

我們會協助客戶實施建議的方案，包括以下各項：

- 介紹業務夥伴以拓展中國和海外市場
- 確定潛在的目標以擴展及 / 或整合業務
- 介紹銀行家或投資者
- 協助成功企業進行首次招股上市
- 為將要出售的業務單位物色買家

### 為何選擇我們的服務

#### • 業務經驗豐富

我們的團隊在中港兩地及其他國家，積累了豐富的經驗。這些工作所涉及客戶的併購交易分屬不同行業，交易金額介乎6百萬美元至7億3千萬美元之間。

#### • 與其他專業人員組成專業團隊

我們的團隊曾處理多個上市及收購合併的成功案例，與經常合作的其他專業人員建立了緊密的工作關係，當中包括保薦人、評估師及律師等，組成了一支高效而靈活的企業諮詢專業團隊。

#### • 國際聯繫

作為 Crowe Global 旗下的專業平台『環球企業顧問』的成員，我們可以隨時透過 Crowe Global 的網絡，取得全球各地成員所的支持。



- *Capitalize on a worldwide team of experts ready to assist you in turning goals into achievements.*

環球專家團隊 助你成就目標

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# Our Professional Team

## 我們的專業團隊



**Charles Chan 陳維端**  
**Chairman and CEO**  
主席兼首席執行官

FCCA, ACA, FTIHK, CTA,  
MSCA, FCPA

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Charles started his career in public accounting in 1974 and practised under the sole proprietorship of Charles W D Chan & Co. in 1980. In October 2009, the company joined a global accounting network to become its member firm in Hong Kong, marking a new milestone in business development.

With over 40 years' experience, Charles' CPA practice has expanded to cover a comprehensive range of services including audit and IPO, taxation and trust, IT audit and data security, mergers and acquisitions, risk advisory, business & property valuation, serving clients in the Greater China region. Since the 1980s, Charles has actively begun promoting his CPA practice in mainland China as the Chinese government adopted an open door policy. In recent years, Charles has been assisting his clients particularly the mainland enterprises to raise capital through IPOs, international mergers and acquisitions, and other fund raising activities in Hong Kong and other major capital market.

### Professional Affiliations

- Fellow of the Hong Kong Institute of Certified Public Accountants
- Fellow Chartered Certified Accountant
- Associate of the Institute of Chartered Accountants in England and Wales
- Fellow of the Taxation Institute of Hong Kong
- Certified Tax Adviser
- Member of the Society of Chinese Accountants and Auditors

陳維端先生於1974年加入會計專業，1980年創立陳維端會計師事務所。2009年10月，公司加入一個國際會計師事務所集團網絡，成為該集團網絡的香港成員所，自此邁向發展新里程。

憑藉逾四十年的專業經驗，陳先生帶領公司一直持續發展至今，業務範圍已擴大至包括審計及上市、稅務與信託、資訊系統審計及資訊保安、收購合併、風險管理、生意及物業評估等，為大中華地區客戶提供服務。自1980年代中國實施改革開放政策，陳先生已非常積極拓展中國業務，累積了豐富的實務經驗。近年，他經常協助客戶尤其是內地企業策劃在香港及其他主要資本市場進行招股上市、收購合併及籌資，以壯大企業規模。

### 專業資格

- 執業資深會計師
- 資深特許公認會計師
- 英格蘭及威爾斯特許會計師
- 香港稅務學會資深會員
- 註冊稅務師
- 香港華人會計師公會會員



## **CS Lam 林長成**

**Partner 合夥人**

CPA (Practising)

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C S has over 20 years of experience in the audit practice and commercial accounting field with outstanding experience in the audit of large entities including publicly listed companies in Hong Kong. He has performed services for clients throughout China as well as in the US, Brazil, Thailand, Singapore, Malaysia and Russia.

C S has provided financial due diligence services for clients on acquisition of companies in mainland China and Hong Kong including work on multi-country acquisition. He has performed services for assisting companies to list publicly on the Hong Kong Stock Exchange by way of initial public offering and reverse takeover.

C S has performed debt restructuring services on various companies including a publicly listed company for creditor banks in Hong Kong. He has been responsible for preparation of debt restructuring and progress monitoring reports.

### **Professional Affiliation**

- Member of the Hong Kong Institute of Certified Public Accountants

林長成先生在審計及商業會計方面擁有超過 20 年的經驗，包括曾經審計香港的上市公司，亦曾向中國、美國、巴西、泰國、新加坡、馬來西亞及俄羅斯的客戶提供專業服務如財務盡職審查及協助公司上市等。

林先生經常協助客戶進行收購中港公司項目的財務盡職審查工作，為客戶進行多個跨境收購中國公司活動。他亦協助客戶在香港聯交所首次公開招股及反收購形式上市。

林先生亦曾協助多間香港債權銀行進行多間公司包括一間上市公司的債務重組計劃。他負責編製債務重組和進度監察的報告。

### **專業資格**

- 執業會計師





## Contact us

聯絡我們

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## About Crowe Global Crowe Global 簡介

Crowe Global is ranked among the top 10 global accounting networks comprising 200 independent accounting and advisory services firms with over 790 offices in 140 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 member 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 為全球十大會計師事務所集團網絡之一，擁有200家獨立會計師事務所和諮詢服務公司、其790個辦事處遍佈全世界超過140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)

[www.crowe.hk](http://www.crowe.hk)

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