

AUDIT & ASSURANCE

# AUDIT & ASSURANCE

法定审计  
Statutory Audit

财务尽职调查  
Financial Due Diligence

内部控制及风险管理  
Internal Control & Risk Management



国卫会计师事务所  
Hodgson Impey Cheng

Certified Public Accountants, Consultants and Business Advisers

# AUDITING 审计

## - A NEW PERCEPTION

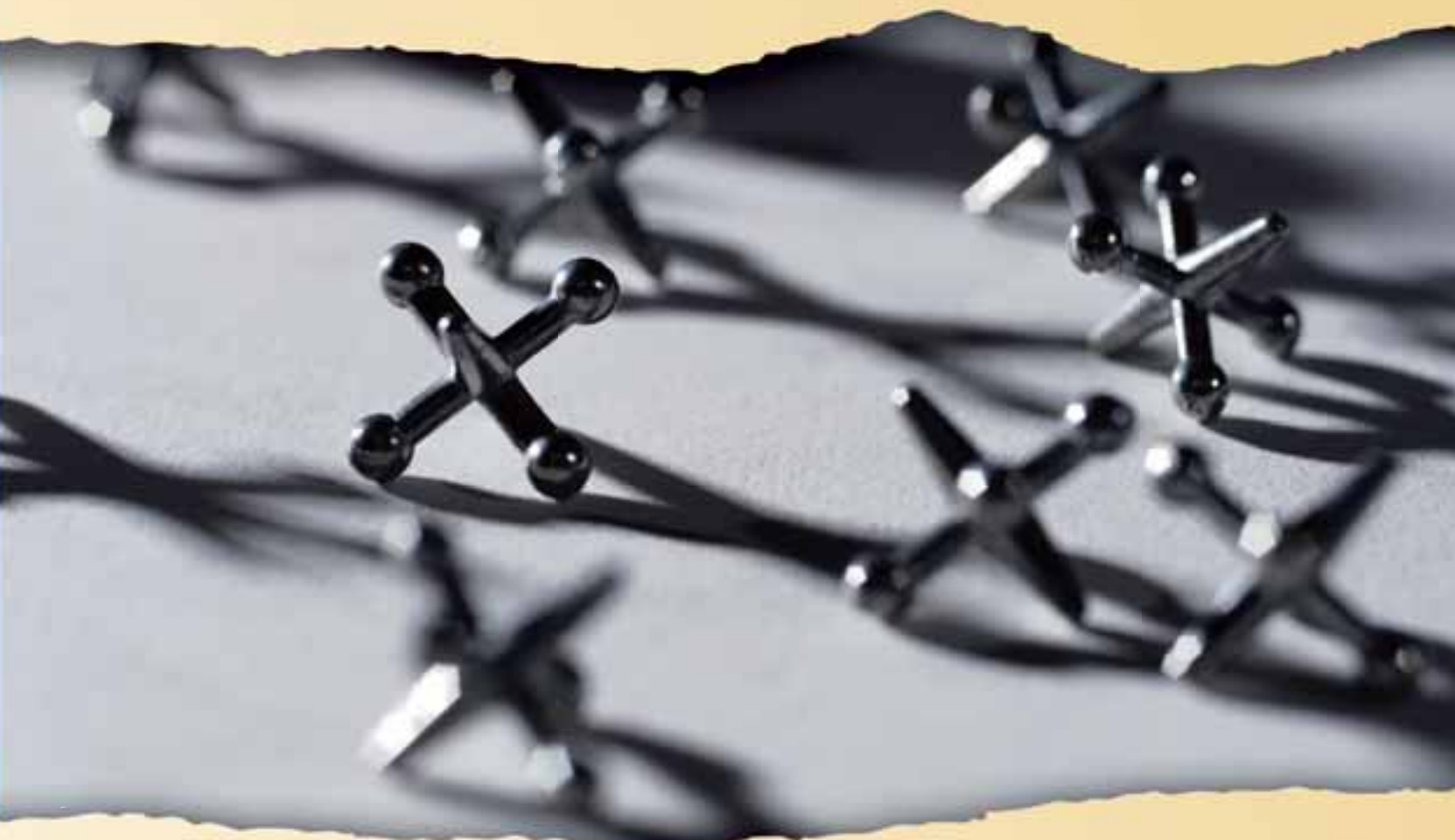
## - 新视野

### AUDITING – A NEW PERCEPTION

The fast-moving business world has not only brought new opportunities to enterprises, but also vulnerability. With the increasing complexity of international business transactions and development of financial products, stakeholders are demanding more in terms of audit quality, as well as accounting disclosure information used in, for instance, investment decision-making, credit analysis, and ensuring compliance. For the successful corporate management and directors, they are also aware of the continuous challenge brought about by Financial Reporting Standards (FRSs) and the strict requirements of corporate governance.

At **HLB Hodgson Impey Cheng**, we set high standards and attach top priority to delivering quality. We adopt a stringent measure of risk management. And we put what we preach into practice, too. We have a dedicated Risk Management Department, who has the important task of ensuring that FRSs, auditing standards, Listing Rules, Securities and Futures Commission rules and other regulatory rules are updated on a timely and regular basis; and staff are adequately trained, appraised and progressed.

*The auditing of your company is no longer just a matter of fulfilling statutory obligations.*



## 审计 — 新视野

瞬息万变的商业世界为企业带来新商机，但也带来风险。随著国际性的商业交易复杂程度增加和金融产品长足发展，以致现今股东对审计质量的要求提高，并希望获得更多有关投资决策、信贷分析及确保遵例的会计资料披露。成功的企业管理层及董事亦清楚了解，企业须不断因应不时生效之财务报告准则及企业管治方面的严格要求，加以配合。

在**HLB国卫会计师事务所**，我们制定了严格的标准，以提供优质的服务作为最优先的考虑。我们并且于实务中采取严格的风险管理措施。我们有一个专门的风险管理部，他们的重要任务是确保能定期且及时取得财务报告准则、审计准则、上市规则、证监会规则和其他监管规则的相关更新，让员工得到充分的培训、评价和进步。

*为贵公司审计已不再是一项仅为符合法定要求的任务。*



## QUALITY AUDIT & VALUE ADDING

Most enterprises set multi-facet objectives. Indeed, it is paramount that you find a firm of independent auditors and accountants to help satisfy your company's multiple objectives. Audit quality is important, and in today's terms, it translates into credibility and value-add. Our clients are sophisticated and demand much more from us today; we are readily equipped to meet their needs.

Our **Corporate Finance Services Department** help clients raise funds in Hong Kong and overseas stock exchanges through Initial Public Offerings (IPOs). For companies already listed, they often find our role as their Reporting Accountants indispensable in accomplishing merger & acquisitions objectives and achieving corporate goals.

Our **Regulatory and Financial Industries Services Department** has exclusive expertise in providing a full range of special investigation, consultancy, and regulatory and compliance services.

Our **Business Consulting Department** has the expertise in financial due diligence, internal control audit and business valuation services which meets and surpasses clients' expectations.

*Auditors are necessary components of your company's overall growth and expansion process.*



# 高质素的 QUALITY AUDIT & VALUE ADDING 审计与增值服务

## 高质素的审计与增值服务

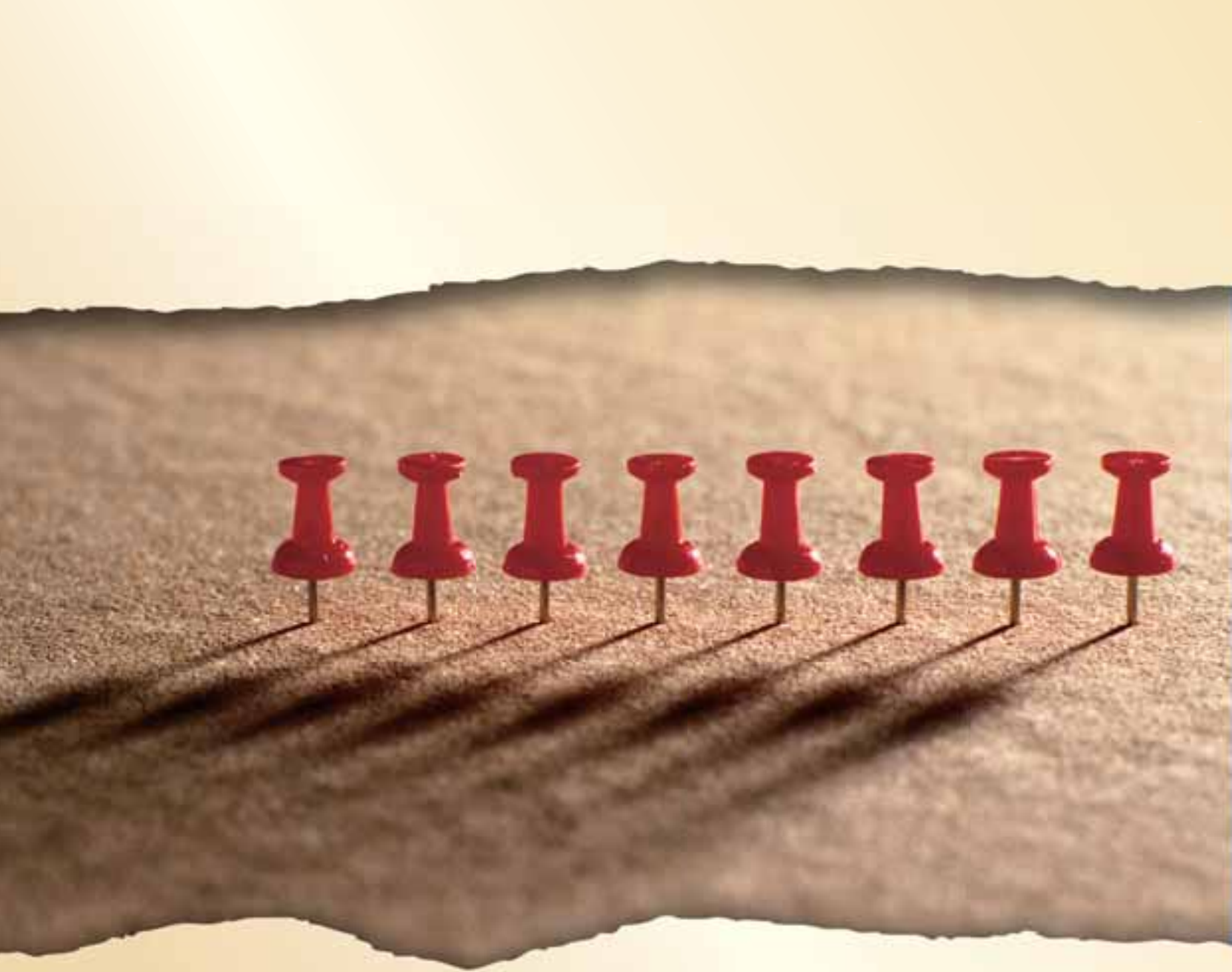
大部份公司均定有多个企业目标，因此，物色一家能够协助贵公司达致各个目标的独立审计师，是贵公司成功的关键。审计的质素十分重要，在现今而言，此质素关乎信誉及增值。现今我们的客户需求更加复杂，我们致力满足客户的需要。

我们的**企业融资服务部**能协助客户在香港和海外证券交易所透过首次公开招股筹集资金。对于已上市的企业在合并和收购项目中，我们担任其申报会计师达至完成目标，实现企业目标。

我们的**法规监管及金融事务服务部**拥有独有的专业知识，能提供一个全方位的服务于特别调查、谘询、监管及法规执行。

我们的**商务顾问部**拥有专门知识于财务尽职调查、内部控制审计及业务价值评估服务，致力满足并超越客户的期望。

*审计师是贵公司整体管治不可或缺的一个部份。*



## OUR APPROACH

We take a risk-based approach so that our work is carried out in the most efficient and effective manner. We communicate with you and help solve your problems, not create them. We untie knots for you with our wealth of knowledge in the profession, you avoid going round in circles, and your route to your destination is a straight and not winding one.

Our culture is one of reliability and trustworthiness; you can be sure of our confidentiality so that you can be frank and open. Our demand for high professional standards is second to none, our staff are our asset and we ensure they have the right quality to serve our clients. We assign high value to integrity and have ambitious visions to grow and improve.

All of our professional staff are qualified CPAs and receive continuous vigorous technical training, our designed audit and assurance processes ensure standards adherence to local and international standards. Audit and assurance reports produced by us provide confidence and trust to information quality. And we have extensive experience serving clients in both the listed and private sectors too, whether in Hong Kong or overseas.

*“Meeting your needs, and exceeding your expectations”.*

# OUR APPROACH

## 我们的宗旨

### 我们的宗旨

我们采取检测风险的方法，使工作得以按最具效益的方式进行，并与阁下紧密沟通以协助阁下解决问题。我们丰富的专业知识为你扫除障碍，让贵公司直达目标。

本事务所以获得客户全面信赖为目标，并绝对保密，阁下可与我们坦诚开放地讨论业务问题。我们对专业标准有极高的要求，本事务所的员工就是我们的资产，我们会确保员工具备合适的资格为客户服务。我们指定高度价值的完整性，并拥有雄心勃勃的眼光去成长和改进。

本事务所之专业人才均为合资格执业会计师，并持续接受严格的专业培训，我们亦制定可确保符合当地和国际标准的审计程序。我们所编制的审计报告，可确保资料的质素和加以信赖。我们并且具有服务上市及非上市机构的丰富经验，无论是香港以至海外的客户。

*「致力满足阁下需要，并超越阁下的期望。」*

# 助您实现 HELPING LOCAL BUSINESS INTERNATIONALLY 本土业务国际化

## HELPING LOCAL BUSINESS INTERNATIONALLY

As a division of the HLB Hodgson Impey Cheng Group, a firm of Certified Public Accountants, Consultants and Business Advisers, we can offer a formidable range of additional professional services. HLB Hodgson Impey Cheng has a history in Hong Kong of over 60 years.

Our association with HLB International provides access to first class audit, tax and advisory services globally. HLB International, a world-wide network of independent professional accounting firms and business advisers, is represented in over 100 countries and 450 offices, covering every major jurisdiction and offering a truly internationalized service.

As we are located in Hong Kong, a Special Administrative Region of China, we offer a unique blend of Chinese and Western business traditions: a meeting point that allows people from almost any business culture to feel fully 'at home'. We have substantial experience with clients looking for investment in China; as well as Chinese businesses looking for opportunities overseas.

*We offer a service truly 'Global in Reach, Local in Touch'.*





### 助您实现本土业务国际化

我们为HLB国卫会计师事务所集团的其中一个部门，集团中荟集不少执业会计师、顾问及业务谘询顾问。所以，我们有足够能力为客户提供各种卓越的专业服务。HLB国卫会计师事务所是HLB浩信国际旗下会计师事务所及业务顾问成员公司，在香港有超过六十年历史。

HLB国卫会计师事务所为全球客户提供优质审计、税务及谘询服务。HLB浩信国际业务遍布全球百多个国家合共四百五十多个办事处，涵盖所有主要司法管辖区，提供真正的国际化服务。

我们以香港为基地，而香港是中国的特别行政区，故本事务所能够融合中西方业务传统，无论任何背景的公司，与我们都不会有文化障碍。本事务所拥有丰富经验，可为客户于中国物色投资，也能为中国企业开拓海外商机。

*我们所提供的服务能真正贯彻「环球网络，地区优势」这个口号。*

# 我们 WE CAN 能够提供... PROVIDE FOR...

## WE CAN PROVIDE FOR...

- Funds Audit
- Reporting Accountants on Transactions
- Reporting Accountants for IPO on various global markets
- Statutory Audits for private and listed companies
- Interim Review Engagements
- Agreed-Upon Procedures Engagements
- Assess effectiveness of Internal Control & Risk Management System
- Due Diligence on Mergers & Acquisitions
- Business Valuation
- Compilation Reports
- Assurance Report of Regulatory Requirement Compliance
- Investigate Fraud and advise on Fraud Prevention Controls

## 我们能够提供...

- 基金审计
- 担任上市公司「交易项目」的申报会计师
- 在全球各个市场担任首次公开招股的申报会计师
- 私人及上市公司的法定审计
- 审阅中期业绩报告
- 协定程序委聘
- 评估内部控制及风险管理制度的有效性
- 合并收购的尽职调查
- 业务价值评估
- 编纂报告
- 遵守监管规则之保证报告
- 调查欺诈及就防止欺诈的措施提供意见

*We do not provide packaged products*

*我们并不提供套装产品*

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A member of  International. A world-wide network of independent accounting firms and business advisers

本所为  国际成员之一  国际为独立会计师事务所及商业顾问机构之全球性网络