

FINANCIAL DUE DILIGENCE

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Financial due diligence has become an important feature in merger and acquisitions. Good corporate governance advocates it, and the ever-increasing complexity of business transactions requires it.

Effective financial due diligence helps to unveil matters before they become ‘surprises’. Though no two financial due diligence engagements are the same and can take on a wide range of scope, the objective in principal is the same – to provide a level of comfort in a target company’s financial position and to expose hidden financial risks.

Financial due diligence is not limited to use in mergers and acquisitions: it can be deployed in business disposals as well.

HOW OUR SERVICES BENEFIT YOU

In many ways, financial due diligence is very similar to an audit, and we work under stringent professional standards. We assign only qualified and experienced personnel on the job as usually these acquisition or disposal transactions are significant and time critical. With our extensive experience in various businesses and industries we are also able to advise you according to the type and complexity of the investment transactions before you commit.

WHAT WE OFFER

- Gather quality financial and commercial information
- Help design appropriate evaluations
- Help in negotiations and making final investment decisions
- Help identify hidden liabilities and assessment of contingencies
- Assist with compliance with listing rules and regulations of stock exchanges
- Review application and appropriateness of Financial Reporting Standards in financial statements
- Going concern assessment
- Assessment of operational viability

THE HLB HODGSON IMPEY CHENG GROUP ADVANTAGE

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 service truly ‘Global in reach – Local in touch’.

财务尽职调查

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财务尽职调查已成为并购活动中的重要一环。财务尽职调查亦已成为良好的企业管治所倡议，以及日益复杂的业务交易所需要的程序。

有效的财务尽职调查能够在事情发展至「出人意料」之前将之找出。虽然没有两个完全相同的财务尽职调查，而且财务尽职调查可以涵盖很广泛的范围，但它的主要目的都是一样，便是要提供一定程度的信心于目标公司的财务状况和揭露隐藏的风险。

财务尽职调查不仅限于就并购交易而进行，亦可应用于业务出售交易上。

我们的服务如何助您运筹帷幄

财务尽职调查在很多方面与审核财务报表的工作非常相似，我们的工作乃按照严格的专业标准进行。由于该等收购或出售交易通常非常重要，而且时间因素十分关键，所以我们只会委派资格和经验丰富的人员担任工作。凭藉我们对各种业务及行业领域的广泛经验，我们亦可在您作出决定前根据投资交易的类型和复杂程度为您提供意见。

服务范围涵盖

- 收集高素质的财务和商业资料
- 帮助设计适当的评估
- 在磋商和作出最终投资决定上提供协助
- 帮助找出隐藏的债务和评估或然项目
- 协助符合各交易所的上市规则和规例
- 审阅财务报表中财务报告准则的适当应用和恰当性
- 持续经营评估
- 营运可行性评估

本集团胜人一筹的优越条件

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，所提供的服务能真正贯彻「环球网络，地区优势」这个口号。