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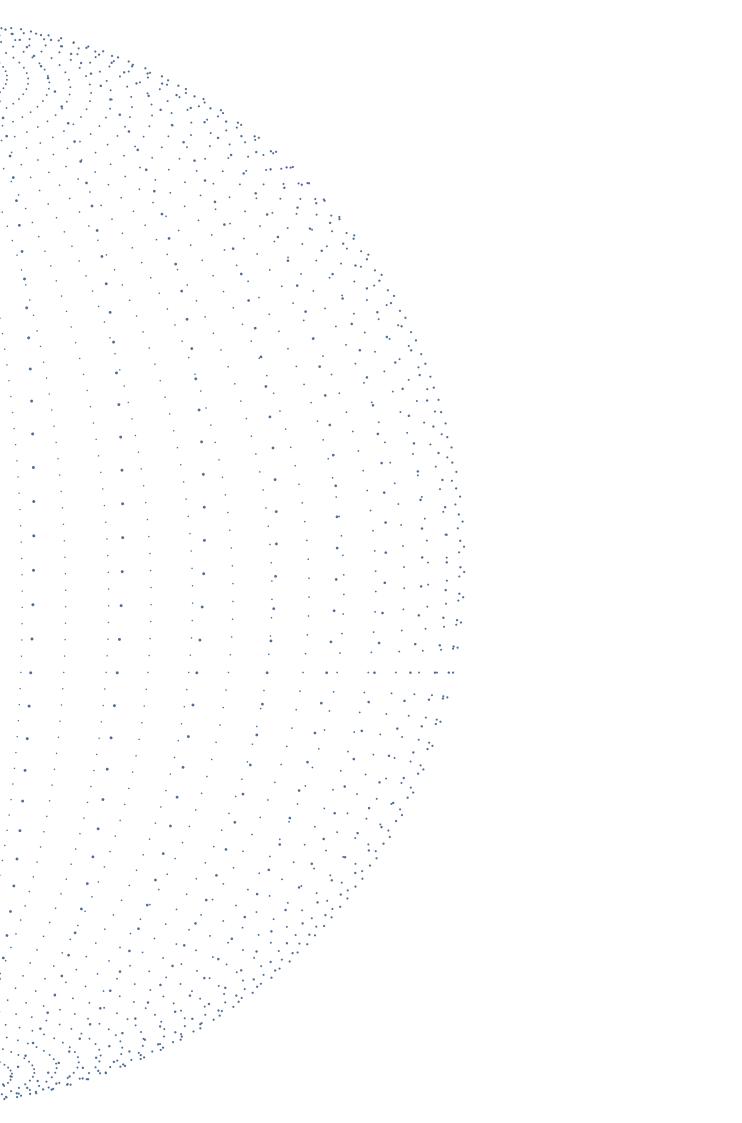
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About SW 信永中和简介

SW is a network of professional firms specialising in audit, tax and advisory services. Originated in China, our history can be traced back to the early 1980s, when SW pioneered the professional services in the region. We are the Chinese accounting network that has extended our reach to territories overseas.

信永中和是专业服务机构,主要提供审计、税务及谘询等服务。信永中和的发展历史可追溯到上世纪八十年代初期,是中国专业服务领域的开拓者。我们立足中国, 走向世界,在海外设立成员所并形成自主的国际网络。

Present in China, SW has domestic offices which are spread across the major cities, including Beijing, Shenzhen, Chengdu, Shanghai, Xi' an, Tianjin, Qingdao, Changsha, Changchun, Yinchuan, Jinan, Dalian, Kunming, Guangzhou, Fuzhou, Nanjing, Urumqi, Wuhan, Hangzhou, Taiyuan, Chongqing, Nanning, Hefei, Zhengzhou, Suzhou and Xiamen. Other member firms include Hong Kong, Singapore, Australia, Japan, Pakistan, Egypt, Malaysia, United Kingdom, Indonesia, India, Thailand, Taiwan, Germany and Macau. Today, SW employs over 12,000 staff. With our extensive network, we are able to leverage fellow members' expertise and geographical presence and enhance our ability to serve the dynamic needs of transnational clients.

信永中和在中国多个城市设有办事处,当中包括北京、深圳、成都、上海、西安、天津、青岛、长沙、长春、银川、济南、大连、昆明、广州、福州、南京、乌鲁木齐、武汉、杭州、太原、重庆、南宁、合肥、郑州、苏州及厦门。其他成员所包括香港、新加坡、澳大利亚、日本、巴基斯坦、埃及、马来西亚、英国、印度尼西亚、印度、泰国、台湾、德国及澳门。信永中和成员所合共拥有超过12,000名员工。凭借我们的庞大网络,我们可运用各成员所的专长及地理优势,进一步提升我们服务国际客户的能力。

SW is also a member of Praxity, an award-winning Alliance of global independent accountancy, tax and business consulting firms. Praxity has over 56 participating firms in over 110 countries with more than 60,530 personnel operating out of over 850 offices.

信永中和也是Praxity联盟的成员之一。 Praxity是一个由独立会计师事务所组成的国际联盟。 Praxity有超过56家成员所,其拥有超过850个办事处,遍布全球超过110个国家,员工超过60,530名。

Overview of SW 2:

信永中和概览2

People: 员工人数:

12,000+

Locations:

90+ 办事处数目:



Pyramid structure 人力資源金字塔

Partners 合伙人

Principals & Managers 主管及经理

Professional Staff 专业人员

Supporting Staff 支援人员

Our Global Development 我们的国际化发展

	Hadibroto in Indonesia joined SW Hadibroto 事务所加入信永中和成为印度尼西亚成员所
	SW Taiwan was established 信永中和台湾成立
2018	SW Thailand was established 信永中和泰国成立
	Our former associate firm in India became a full member firm as SW India 印度关联所成为信永中和印度成员所
	Dornbach, a German firm, joined SW to become a member firm 信永中和德国成立
2017	SW United Kingdom was established 信永中和英国成立
	SW Malaysia was established 信永中和马来西亚成立
2016	Ayman Fathy Kamel in Egypt joined SW Ayman Fathy Kamel事务所加入信永中和成为埃及成员所
2015	SW expanded into Pakistan through the addition of a member firm, Hameed Chaudhri 巴基斯坦Hameed Chaudhri事务所加入信永中和
	Moore Stephens Melbourne joined SW, and the new entity was named as SW Australia 马施云墨尔本成员所加入信永中和,事务所更名为信永中和澳大利亚
2014	SW International was officially formed 信永中和国际正式成立
2011	SW joined Praxity and became one of the member firms 信永中和正式加盟Praxity·成为Praxity联盟成员
2010	SW Japan was established 信永中和日本成立
2008	SW Melbourne was established 信永中和墨尔本成立
2007	SW Singapore was established 信永中和新加坡成立
2005	SW Hong Kong was formed 信永中和香港成立



According to the World Survey 2019 of International Accounting Bulletin (IAB), SW International has been ranked 20th in terms of fee income and 17th in terms of total headcount with the highest growth rates among all top 30 accounting networks globally.

SW International also won the IAB "Rising Star Network" Award in 2015.

根据国际会计公报(IAB)发布的2019年全球調查,信永中和国际按收入计算名列第20位,按 人员计算名列第17位,收入年增速和人员年增速在前30位的国际会计师事务所网络中位列 333,44

信永中和国际亦荣获IAB的2015年国际会计师行业「新星国际网络」大奖。

14,22

1355 0.0%

369.88 753.66

3698



About SW Japan 信永中和日本简介



Our Strengths

优势

Integrate Insights as a Chinese Expert

SW Japan holds a wide knowledge of China's financial market, its business conventions, economic and political intricacies, allowing us to stand out from the league of global international players. We are able to establish a set of standards and management systems that can adapt to the Chinese culture while reaching the international level. Our sustained growth and brand image reflect SW's collective strengths as a high quality provider of professional services.

对中国市场拥有独有见解的中国专家

信永中和日本对中国财务市场及其经济与政治环境下的商业文化拥有独到而深入的了解,得以在同业中脱颖而出。我们建立了一套具有国际水平且适应中国国情的执业规范和管理系统,让事务所得以持续稳定地发展,成功打造了信永中和在专业服务领域的信誉与品牌形象。

Consolidate International Standards into Local Regulations

With the well-developed international management system, im plementation level, quality control and risk management system, we have always been playing a cross-culture platform for different enterprises. Our platform bridges betw een Chinese financial regulations and overseas accounting standards, offering the genuine integration for clients in overseas, China as well as Hong Kong. We are more capable to play a dominant role in coordinating the Chinese and overseas companies with our ability and professionalism.

将国际标准融入本地常规

我们具备国际先进的管理系统、执业标准、质量与风险控制系统等,一直为不同企业任跨文化的平台,令中国内地的财务守则得以与国际惯例衔接,为企业提供真正融合的服务,切合客户于海外、中国及香港金融市场之需要。以中港两地的实力及专业人才,我们可以发挥联系中国的不同产业与海外资金结合的重要角色。

One-Stop Service Platform

We provide a wide variety of professional services, ranging from audit to initial public offering (IPO), tax advisory, risk advisory and specialist advisory services. By drawing on our SW network and the Praxity alliance, we can offer a wide spectrum of services and worldwide service points to our global clientele from different industries. We can provide a truly one-stop service platform to meet the dynamic needs of our clients.

业务需要。



We provide quality services in strict compliance with the professional standards and statutory requirements of the market we serve.

我们严谨遵守市场的专业标准及法定要求,致力提供 优质超卓的服务。



Our Industry Knowledge 行业知识

Our professionals with multidisciplinary skills have good understanding of the issues surrounding each industry. We provide clients with pragmatic and effective solutions in response to the changing dynamics of business. With our global perspective and local insights, we can assist our clients to surmount different challenges and achieve sustainable growth.

我们的专业团队掌握多元技能,对各行各业有着深入的认识。我们专注为客户提供务实有效的方案,以应付瞬息万变的营商环境。凭借我们的国际视野和对本地市场的触觉,我们能协助客户应对不同的挑战及实现可持续发展。

The key industries that we have considerable expertise in:

我们在以下行业拥有丰富经验:

 Automobiles 	・汽车
Consumer Goods	・ 消费品
• Education	・ 教育
• Energy	· 能源
Finance	· 金融
Food & Beverages	・ 餐饮
Healthcare	・ 医疗保健
Industrial Engineering	・ 工业工程
Information Technology	・ 信息科技
Manufacturing	・制造
• Materials	・原材料
Media & Entertainment	• 媒体及娱乐
• Mining	· 采矿
Properties & Construction	• 地产建筑
Telecommunications	・ 电讯
Transportation	・ 运输
Utilities	公用事业





Assurance and Business Advisory Services 审计及商业咨询服务

We provide audit service and review financial reporting and disclosure statements in relation to the client's business transactions as stipulated by statutory requirements. Our experience does not limit to commercial enterprises and public companies, we have served also non-profit and charitable organizations for their financial requirements.

我们按法定要求就有关客户的业务交易提供审计服务,以及审阅财务报告及披露声明。我们的服务范围不只限于商业及公共企业,我们亦为非牟利及慈善机构提供财务汇报服务。

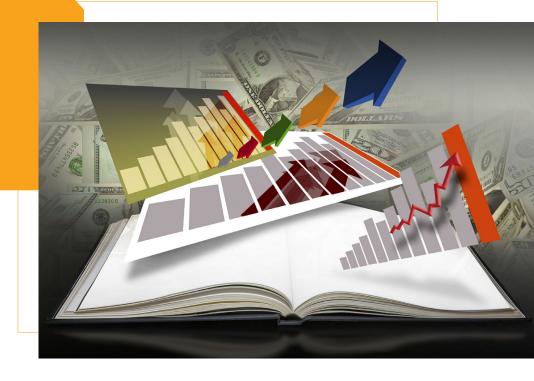
We adopt systematic audit process and effective auditing tools, which conform to the international standards and local policies, to support the full spectrum of compliance and reporting needs. We assist clients to deliver complete, accurate and impartial presentation of information in the financial statements or disclosures, ultimately enhancing the transparency and credibility of the company.

我们遵守国际标准和本地法规,采用系统化的审计流程和高效的审计工具,提供全面的合规和汇报服务。我们协助客户作出完整、准确及公正的报告及披露,提升企业的透明度和信誉。

Our services include:

- Statutory Audit
- Special Audit
- Review
- Other forms of Assurance and Attestation Reporting

- 法定审计
- 特别审计
- 审阅
- 其他审计和认证工作的汇报



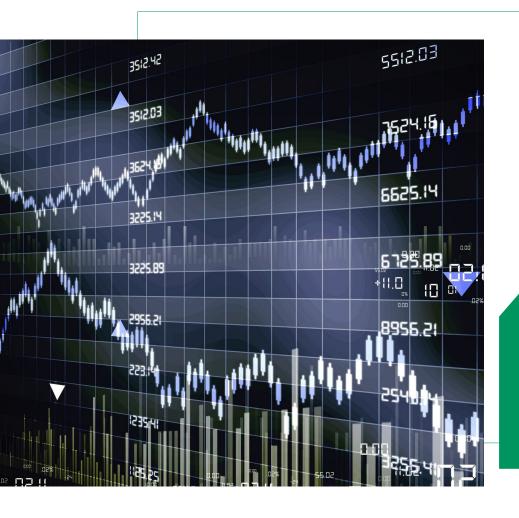
Initial Public Offering Services 首次公开招股服务

Going public is a demanding process and is subject to the scrutiny of the regulatory body where the listing is sought. Therefore, a successful IPO listing requires a clear strategy, prudent assessment and thorough planning.

公开上市的过程严格,必须经过上市所在地监管机构的彻底审查。要成功上市,企业必须对首次公开招股项目拟定明确的策略,作出谨慎的评估及全面的规划。

We can provide necessary guidance in compliance with the regulatory requirements to the local and overseas enterprises during the IPO process. We work with clients and advisors to ensure procedures are properly performed and timelines are met. We also act as the reporting accountants who help audit financial statements required for the prospectus and resolve any accounting and regulatory issues.

我们可以在整个上市过程中按相关的法规要求为香港及海外企业提供全面的指引,协助他们在金融市场上市。我们会与客户及其他顾问团队紧密沟通,确保已执行适当的上市程序及在预定时间内完成工作。作为申报会计师,我们也会审计上市招股说明书所需的会计报表,及协助解决有关会计及法规方面的问题。



Our services include:

- Acting as Reporting Accountants
- Post-listing services

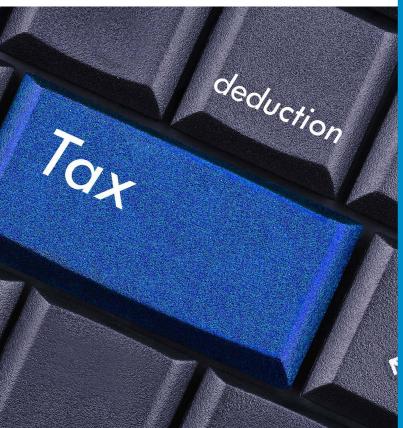
- 担任申报会计师
- · 上市后的跟进服务

Tax and Business Advisory Services 税务及商业咨询服务

We offer a broad range of tax advisory services based on our clients' specific circumstances and financial objectives. We provide comprehensive tax support from the basic tax compliance to settlement of disputes with local tax authorities, formulation of cross-border corporate structure or regional operations from tax efficiency perspective, and advising corporate senior executives or high net worth individuals on their tax planning.

根据客户的特别情况及财务目标,我们提供广泛的税务谘询服务,由基本税务申报、及至向当地税务机关处理税务纠纷,为跨国企业总部或区域运作厘定合适架构,以及向企业高层行政人员或高净值人士提出税务规划建议。

We work with our clients to design optimal tax strategies to ensure that their financial interests are being protected. Our goal is to provide our clients with the available options and the most tax efficient solutions that suit our clients' needs. 我们可与客户共同设计一个最佳税务策略,以确保客户财务利益得以保障。我们的目标在于为客户提供可行的选择,以及最具税务效益的解决方案,以切合客户的需要。



Our services include:

- Tax due diligence for merger and acquisition transactions
- Analysis of the tax effects of specific financial activity
- Feasibility study and health-check on foreign-invested projects
- Tax restructuring and planning
- Preparation and filing of statutory tax returns
- Handling tax audit
- Advice on tax planning policies
- Import and export procedures advisory
- Advice on employees' compensation packages
- Foreign exchange management advisory
- Individual income tax advisory
- Stamp duty planning
- Transfer pricing study

- · 收购与合并之税务尽职审查
- 对特定财务活动的税务影响的分析
- 对外资项目的可行性研究及稳健测试
- 税务重整及策划
- 法定税项申报
- 税务审核
- 税务规划政策谘询
- 进出口程序谘询
- 雇员收入的税务谘询
- 外汇管理谘询
- · 个人薪俸税的税务谘询
- 印花税规划
- 转让定价谘询

Risk Management Services 风险管理服务

In the fast-changing business environment, risk management plays a dominant role in the sustainable development of business enterprises. A good risk management system not only improves the operating efficiency of organizations, but also safeguards the interests of companies and their shareholders.

商业环境不断变化,风险管理是企业持续发展的重要一环。一套良好的风险管理系统不但能够提高公司的经营效率,更能有效地保障公司及股东利益。

We serve our clients with distinct advice and leading practice by providing practical, customized solutions in a flexible and collaborative approach. Being a trusted advisor to our clients, we help them identify and minimize risks and simultaneously unearth business opportunities both locally and internationally. 我们于各方面具备高度的灵活性,为客户提供适切及个性化的解决方案。我们深受客户信赖,除了协助客户分析及减低风险,同时也帮助客户在本地及海外发掘商机。

Our services include:

- Internal Audit Function
- Internal Controls Review for IPO Project
- Corporate Governance Review
- Review of Compliance Procedures
- Review of Risk Management
- Environmental, Social and Governance Reporting
- Internal Controls Self-Assessment and/ or Audit based on Chinese SOX
- Internal Controls Self-Assessment and/ or Audit based on Sarbanes Oxley Act
- IT Assurance and IT Risk Management
- IT Advisory and Consultancy

- · 内部审核功能
- 首次公开招股项目之内部控制审阅
- 企业管治审阅
- ・ 合规程序审阅
- · 风险管理审阅
- 环境、社会及管治的汇报
- 按《企业内部控制基本规范》执行之内部控制的自我评估及/或审计
- · 按《萨班斯·奥克斯利法案》执行之内部控制的自我评估及/或审计
- 信息科技鉴证及信息科技风险管理
- 信息科技谘询及顾问



Specialist Advisory Services Forensic and Investigation Services

咨询专项服务 法证及调查服务

Disputes usually involve disagreements between parties (e.g. shareholders, family members and business partners), breaches of contracts, suspected fraud, employee misconducts, litigation and asset tracing. Our forensic accounting and investigation experts act independently and efficiently to help resolve disputes.

纠纷通常涉及各方(如股东、家族成员及合作伙伴)之间的 争议、违反合同条款、涉嫌诈骗、雇员的不当行为、诉讼及 资产追查。我们的会计法证及调查专家秉承独立原则,以 高效的能力,为客户排解纠纷。

Throughout the dispute resolution process (e.g. negotiation, arbitration and legal proceedings), we work closely with our clients and their legal advisers in providing expert accounting support and opinions in order to achieve the most optimal result.

在处理纠纷的过程中(如谈判、仲裁及法庭诉讼的阶段) ,我们与客户及其律师团队紧密合作,并提供会计专家的 专业协助及意见,务求为客户争取最理想的解决方案。

Our services include:

- Compliance review of anti-money laundering and other regulatory requirements
- Asset recovery and fund tracing
- Advice on commercial disputes, shareholders and family disputes and litigation
- Dispute resolution
- Acting as expert witnesses
- Fraud and criminal investigations
- International arbitration
- Business valuations

我们的服冬句括:

- 反洗黑钱及其他的合规审阅
- 追讨资产及追踪资金流向
- · 商业纠纷、股东及家族纠纷及诉讼谘询
- 排解纠纷
- · 担任专家证人
- · 欺诈及刑事调查
- 国际仲裁
- · 商业估值



Specialist Advisory Services Recovery and Reorganisation Services

咨询专项服务 企业重组及清算服务

It is important for management to take immediate action as soon as they see the warning signs and before it becomes too late to save a viable business. Obtaining sound advice from recovery and reorganisation experts at the earliest possible opportunity will also undoubtedly make a big difference.

当企业管理层意识公司出现危机时,必须立即采取相应行动,以挽救仍有发展潜力的业务。在发现问题时,若能第一时间向企业重组及清算服务专家寻求有效的专业意见,对公司渡过难关有莫大的帮助。

We work closely with businesses that are facing financial difficulties, as well as their lenders, investors, advisers and other stakeholders. Our goal is to deliver effective solutions for such difficulties and problems, often by means of financial and/ or operational restructuring. At the same time, we help both the business and its stakeholders stay focused on their core activities. With negotiated support from lenders and investors, our flexible and practical solutions can often lead to the successful recovery of many types of business organisations.

我们的专业团队跟面对财务困难的客户紧密合作,并与他们的贷款人、投资者、顾问及其他股东及利益持有人保持联系。我们致力为客户解决企业所遇到的困难和问题,提供有效的解决方案,而最常见的是为企业在财务及/或营运方面进行重整。同时,我们会尽力协助公司及股东及利益持有人专注于公司的核心业务。此外,我们透过协商以获取贷款人及投资者的支持,以具弹性又务实的方案为不同类型的企业成功重整业务。

Our services include:

- Financial investigation and litigation support
- Review of the company's financial problems
- Advice on corporate or debt restructuring scheme
- Advice on corporate streamlining, closure of business and deregistration
- Voluntary winding up and compulsory winding up service
- Liaison with governmental bodies and commissions in the relevant jurisdictions
- Acting as receiver, liquidator, trustee and administrator in liquidation and court cases
- · Advice on reaching settlement out of court

- 财务调查及诉讼支援
- · 公司财务问题的审例
- 企业结业或债务重组计划谘询
- · 企业精简架构、结束及注销谘询
- · 自愿性清盘和强制性清盘服务
- ・ 与相关司法权区的政府机构及委员会联系
- 担任接管人、清盘人、破产受托人及清算破产管理人
- 庭外和解谘询



Specialist Advisory Services Corporate Finance Services

咨询专项服务企业融资服务

and providing post-deal services.

We have extensive experience in structuring that involves companies ranging in size from small businesses to large corporations. We provide professional and customized solutions to help our clients meet their business and financing objectives in the best-possible manner.

Leveraging our expertise and know-how, we focus on helping businesses at various stages of business cycle. We deliver comprehensive corporate finance solutions and advice that suit our clients' specific needs, from developing business strategies to choosing the right partners, determining transaction prices, negotiating with buyers and/or sellers, securing financial support, managing the transaction process, closing the deal

我们在重整公司架构等各方面均具备丰富经验,曾协助不同规模的企业进行企业融资交易。我们的服务专业独到,并以满足企业的需要为前提,全力协助客户在商业及融资计划中顺利达致目标。

凭借丰富的专业知识和实践经验,我们致力为企业在业务周期的不同的阶段提供协助。我们会因应客户的具体需要,提供详细精确的企业融资方案和意见,为客户制定业务策略、挑选合适的合作伙伴、厘订交易价格、与买卖双方进行磋商、争取财务支持、管理交易过程、完成交易程序及提供交易后服务等。



Our services include:

- Financial due diligence review
- Merger and acquisitions advisory
- Transaction advisory
- Valuation

- · 财务尽职审查
- 收购合并谘询
- 交易谘询
- 估值

Bookkeeping and Accountancy Services 账簿及会计服务

As a collaborative outsourcing services partner, we offer outsourcing services on a monthly, quarterly, annual or ad-hoc basis to help our clients effectively manage their accounting transactions and administrative activities.

我们可以为企业提供不同时间形式的外判会计服务,协助客户更有效地处理他们的会计业务及相关的财务行政工作。

Recognizing the value of timely, accurate and reliable accounts to the management, we prepare customized reports and organized information according to the clients' specific circumstances and requirements. We are committed to providing clients with the tailor-made accounting solutions, which comply with the latest accounting standards and regulations.

我们深明及时编制准确可靠的账目对企业管理层的重要性,所以我们会全力迎合客户的要求,按其个别情况,为他们编写报告及整合相关资料。我们会依据最新的会计准则与法规为客户提供最佳个人化的会计方案。

Our services include:

- Provision of second staff as interim accountants
- Preparation of financial reports
- Preparation of periodic/ annual financial statements or consolidated financial statements
- Maintenance of accounting ledger and records
- Setting and applying accounting systems
- Handling business documents or bank statements
- MPF and payroll administration
- Cheque counter-sign
- Business planning and budget preparation
- Advice on capital usage
- Cash management

- 调派员工担任临时会计师
- 编制财务报告
- 编制定期及年度财务报表或合并财务报表
- 管理会计分类账及记录
- 设立及应用会计制度
- 处理业务档案或银行结算单
- · 管理强积金及支薪计算
- 加签确认支票
- 拟定业务计划及预算
- 动用资本谘询
- 现金流管理



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