



KPMG China:
Focused on your
goals and challenges

毕马威中国：
针对客户的
业务目标和
挑战出谋献策

AUDIT ■ TAX ■ ADVISORY

审计 ■ 税务 ■ 咨询



Contents

目录

- 02** About KPMG
毕马威简介
- 08** Audit
审计
- 10** Tax
税务
- 12** Advisory
咨询
- 18** Our values
我们的价值观
- 20** Our global network
我们的全球网络
- 21** Contact us
联系我们

About KPMG

KPMG is a global network of professional firms providing audit, tax and advisory services, with an industry focus. With more than 140,000 people worldwide, the aim of KPMG member firms is to turn knowledge into value for the benefit of clients, people, and the capital markets.

140,000

People employed by KPMG worldwide

9,000

Professionals in China

12*

Offices in China

In 1992, KPMG became the first international accounting network to be granted a joint venture licence in mainland China, and its Hong Kong operations have been established for over 60 years. This early commitment to the China market, together with an unwavering focus on quality, has been the foundation for accumulated industry experience, and is reflected in the firm's appointment by some of China's most prestigious companies.

Today, KPMG China has around 9,000 professionals working in 12 offices; Beijing, Qingdao, Shenyang, Shanghai, Nanjing, Chengdu, Hangzhou, Guangzhou, Fuzhou, Shenzhen, Hong Kong SAR and Macau SAR.

As organisations in China join the global economy and international companies seek to enter the domestic market, KPMG's blend of international experience and local knowledge ensures the firm is well-positioned to serve clients in an increasingly complex but exciting market.

With a single management structure across all 12 offices, KPMG China can deploy experienced professionals efficiently and rapidly, wherever the client is located. The flexibility of this single structure allows us to effectively serve companies across the country. It is common for professionals from different offices to work together on a project under the supervision of a single nominated client partner, who has operational control of all resources.

* Number of staff and offices as at July 2010.



毕马威简介

毕马威是网络遍布全球的专业服务机构，设有由优秀专业人员组成的多个行业专责团队，致力提供审计、税务和咨询等专业服务。毕马威的成员机构拥有超过140,000名员工，目标是我们掌握的知识升华增值，裨益我们的客户、员工，贡献资本市场。

140,000

毕马威的成员机构拥有超过140,000名员工

9,000

毕马威中国的专业人员约9,000名

12*

毕马威中国管理十二家办事处



一九九二年，毕马威成为首家获准在中国大陆合资开业的国际会计师事务所网络，而在香港提供专业服务亦已超过六十年。率先打入中国市场的先机以及对质量的不懈追求，使我们积累了丰富的行业经验，中国多家声誉卓著的企业纷纷聘请毕马威提供专业服务，也反映了毕马威的领导地位。

今天，毕马威中国在北京、青岛、沈阳、上海、南京、成都、杭州、广州、福州、深圳、香港特别行政区和澳门特别行政区共设有十二家办事处，专业人员约9,000名。

随着中国企业融入全球经济和境外企业大举进入中国市场，毕马威将结合其丰富的国际经验和对市场的全面认识等优势，确保我们能够在日趋复杂但又机遇处处中国市场，为客户提供高质量的服务。

毕马威中国以统一的经营方式来管理十二家办事处，因此无论客户在哪个地区，毕马威都能够高效和迅速地调动经验丰富的专业人员，为客户提供服务。这个统一的管理结构具备高度的灵活性，能够有效和高效地为整个中国地区的客户提供完善的服务，同时也使来自不同办事处的专业人员可以在有经验的合伙人的统一监督下携手完成工作。


*员工和办事处数目按照二零一零年七月的资料计算。



KPMG China offers a range of services that help address the most fundamental issues facing organisations today.

Focused on your goals and challenges

- **Strengthening reporting:** Many of KPMG's services support the drive towards better governance and more effective reporting. Demands for higher standards of accountability, performance and corporate governance have brought new requirements for more comprehensive, accurate and insightful financial reporting. Increasingly, to receive the confidence they need from the capital markets, companies will be expected to explain their responses to business risks, and the link between objectives and performance.
- **Raising capital:** Faced with constantly increasing competition and the need for funds to act swiftly and respond to changes in the market, many companies operating in China are looking at different ways to raise capital. Raising equity gives companies the financial resources to pursue sustained growth and achieve a variety of other strategic goals. However, choosing a professional advisor is critical. KPMG China has a strong track record of experience in successful listings both within China and internationally. We can assist and provide services to our clients at every stage of the listing process.
- **Growing value:** Many companies operating in China seek growth through joint ventures, mergers and acquisitions. Quality partners can be hard to find and require a considerable investment of time and effort. It is vital to have access to professional support that can help companies respond quickly to opportunities and secure value.
- **Sustaining performance:** Companies are under constant pressure to deliver improved results while managing a wide range of risks that can threaten the very survival of the business. It is important for companies to identify and manage all the risks surrounding the business while addressing the most pressing problems. They must also continue to build value and communicate effectively with the relevant stakeholders. Identifying and managing risks, while addressing any specific situations that may arise, can require a significant amount of work by senior management.
- **Structuring the business:** Many companies are faced with the challenge of operating within the local requirements of many countries, with different legal, regulatory and fiscal standards. In many cases the organisation has been formed over time through a variety of acquisitions and alliances, with each separate business having its own legacy systems, procedures and standards. This can lead to a high level of complexity, but also the potential for efficiency gains through organisational or tax restructuring, improved processes and more effective information management.



毕马威中国能够针对当今企业面对的最主要问题，提供多元化的专业服务。

针对客户的 业务目标和 挑战出谋献策

- **强化企业的报告体系**：毕马威提供的多种服务可协助客户加强治理，并建立更有效率的报告体系。投资者对企业问责制、表现和公司治理的要求越来越严格，这产生了新的规定，要求企业提供更加全面、准确和深入的财务报告。为了赢得资本市场的信任，企业必须向市场解释其业务风险管理措施和企业目标与表现之间的关系。
- **筹措资金**：面对日趋激烈的市场竞争，中国的不少企业都需要寻求不同的途径去筹措资金，适应市场变化，上市筹资便成为企业重点考虑的方案。筹资可让企业获得更多的财政资源来实现持续的增长，并且达到其他多个策略目标。然而，选择合适的专业顾问至关重要。毕马威中国具备丰富的大型上市项目经验，曾协助许多知名企业成功在中国和国际资本市场上市。我们可以在上市过程中的各个阶段为客户提供完善的专业协助和服务。
- **增加企业的价值**：中国的不少企业都希望通过合营和并购拓展业务。然而，要找到高素质的合营伙伴并非易事，这需要投入大量的时间和精力。为了确保能够迅速抓住机遇并取得最佳效益，企业寻求专业协助是非常重要的。
- **保持良好的表现**：企业除了必须不断创造佳绩外，还要妥善管理诸多随时可影响其生存的风险。企业的当务之急，是要找出并妥善管理各种业务风险，并同时处理最迫切的问题。他们必须不断增加企业的价值，与利益相关人士保持有效的沟通。然而，要找出和管理风险，并处理特定的问题，都需要企业的高级管理人员进行大量的工作。
- **制订业务架构**：很多企业需要根据不同国家或地区在法律、监管和财务标准方面的不同要求，在这些国家或地区经营业务。不少企业在过去多年来经历了多次的收购、兼并和结盟，各业务单位仍保留着以往的系统、程式和标准，导致运作异常复杂，但企业亦可以透过对组织结构或税务进行重组、改善操作程序和更有效地管理信息来提高企业的效率。



Industry knowledge

KPMG professionals operate in multi-disciplinary teams, focusing on clients' needs and their industries. We place particular emphasis on consolidating industry knowledge and delivering services through dedicated teams that operate in all industries and sectors.

At KPMG, we understand that each industry has its own issues, opportunities and challenges. Our business in China has established industry or sector groups, enabling targeted, industry-specific experience and advice instead of solutions to be delivered where needed. For our clients, this focus on industry and country-specific knowledge means we can deliver trained professionals who have an intimate knowledge of your specific business issues, as well as an overriding commitment to strive for the highest quality services.

Through education, industry-focused training, and first-hand experience, our professionals have gained an in-depth understanding of the issues faced in a range of key industries.

Our sectors

Our professional teams share knowledge and develop their skills with a focus on industry sectors grouped under our six lines of business.

Consumer Industry Sectors

Retail, Food & Beverage, Fast Moving Consumer Goods, Luxury

Financial Services

Banking, Insurance, Securities

Industrial Markets

Automotive, Chemicals & Pharmaceuticals, Diversified Industrials, Energy & Natural Resources

Information, Communications & Entertainment

Communications, Media, Electronics, Software & Services

Infrastructure, Government & Healthcare

Building, Construction & Real Estate, Infrastructure, Healthcare, Public Sector, Transport & Logistics

Private Equity

Fundraising, Investments & Deals, Realising Value, Portfolio Management



行业知识

毕马威的专业团队由多个领域的专业人员组成，以专注了解客户所处的行业情况和独特需求。我们尤其重视以行业专责团队整合行业知识，提供优质服务。

毕马威明白，每个行业均有独特的情况，并面对不同的挑战和机遇。我们在内地建立了实力雄厚的行业团队或部门团队，以便我们在有需要时向客户提供目标明确的行业经验和建议。凭着我们对各行各业和内地情况的深入了解，我们可随时调派深谙客户具体业务问题和受过专业培训的人员，为客户提供优质的服务。

我们的专业人员都受过专业的培训，具备丰富的行业知识和实际经验，对每个主要行业的情况和这些行业所面对的问题了如指掌。

毕马威的部门团队

我们特别建立了六个实力雄厚的部门团队，务求与业内各个市场的客户分享市场消息及发展以行业为重点的技能。

零售和消费品业

零售、餐饮、快速消费品、奢侈品

金融服务

银行、保险、证券

工业市场

汽车、化工和制药、多元化工商产品、能源和天然资源

信息、通讯和娱乐业

通讯、媒体、电子、软件和服务

基础建设、政府及医疗保健

建筑及房地产、基建、医疗、公营机构、交通和物流

私募股权

融资、投资和交易、实现价值、组合管理

Audit

Integrity, quality and independence are the building blocks of KPMG's approach. Our audit process does more than just assess financial information. It enables our professionals to consider the unique elements of the client's business — its culture, the industry in which it operates, competitive pressures, and the inherent risks.

KPMG's member firms have developed a globally consistent audit process that is designed to concentrate on the key areas of risk, based on a company's operational characteristics and performance profile. Our partners and professionals are trained to look closely at all aspects of financial reporting so they are better able to isolate risk.

Financial Statement Audit is based on the KPMG Audit Methodology. It is designed to facilitate our ability to form an opinion in accordance with applicable General Accepted Accounting Principles (GAAP). We assist clients with the application of, and compliance with, local specific statutory reporting requirements for mainland China, Hong Kong SAR, and other markets such as the US, the UK and Singapore.

Audit

Financial Statement Audit

Reporting Accountant Services

IFRS Reporting Services

US GAAP Reporting Services

Other Forms of Assurance and Attestation Reporting

Reporting Accountant Services

assist and provide guidance to clients at all stages of the listing process. We perform a pilot review or full audit for clients, and assist them in the liaison with the sponsors and other advisors, as well as in the sponsors' financial due diligence. We also act as reporting accountants and advise on accounting treatment and resolve comments raised by the regulators. Our professionals are experienced in public offerings, listings and private placements, both locally and internationally.

IFRS Reporting Services enables us to assist clients with the application of, conformity with, and reporting under International Financial Reporting Standards (IFRS), when required and as appropriate.

US GAAP Reporting Services can help clients with the application of, conformity with, and reporting under US GAAP, when required and as appropriate.

Other Forms of Assurance and Attestation Reporting

include Non-Financial Assurance Services, Royalty Audits, and other types of self-reporting. Organisations have realised that financial reports alone do not adequately communicate either opportunities or business risks. KPMG's Non-Financial Assurance Services help organisations learn how to define, capture, and report on non-financial indicators. This helps them find new ways to safeguard their reputations, build trust among their stakeholders, and ultimately improve their corporate performance.



审计

诚信、优质服务和保持独立性是毕马威审计服务的基石。我们的审计程序不仅是评估财务信息，还会考虑与客户的业务有关的其他特有因素——包括企业的文化、所经营的行业、竞争压力，以及固有风险等。

我们开发了一套在全球范围内统一采用的审计流程，能够根据企业的营运特征和业绩表现，把重点集中于各主要风险范畴，并通过我们训练有素的合伙人和专业人员密切监察财务报告的各个方面，从而更加有效地规避风险。

财务报表的审计是根据毕马威的审计方法进行，以便我们能够根据适用的公认会计原则提出审计意见。我们可以协助客户采用和遵守中国内地、香港特别行政区、美国、英国及新加坡等资本市场特有的法定报告和披露要求。

审计

财务报表的审计

申报会计师服务

按《国际财务报告准则》的报告服务

按美国公认会计原则的报告服务

其它审计和认证工作的报告

申报会计师服务可以在整个上市过程中为客户提供全面的专业协助和指引。我们为客户作试点审阅或全面审计，与保荐人和其他上市专业顾问联系及协助保荐人进行财务审慎调查。我们亦能出任申报会计师，就会计处理方法提供意见及解答监管机构的提问。我们的专业人员在本地与国际市场的公开招股、上市和私募发行工作方面，均拥有非常丰富的经验。

按《国际财务报告准则》的报告服务，我们可在客户认为必要和适当的时候，协助客户采用和遵守《国际财务报告准则》的规定，并按这些准则编制报告。

按美国公认会计原则的报告服务，我们可在客户认为必要和适当的时候，协助客户采用和遵守美国公认会计原则的规定，并按这些原则编制报告。

其他审计和认证工作的报告包括非财务审计服务、特许权使用费审计和其他形式的自行报告等。许多企业已意识到，仅靠财务报告是无法充分反映企业的商机或业务风险的。毕马威的非财务审计服务可协助企业掌握如何界定、记录和报告非财务指标，协助客户寻找新的途径，以保障企业的声誉、建立利益相关人士之间的信任，并且最终改善企业的表现。



Tax

KPMG's tax professionals analyse organisations and proactively identify tax-related opportunities and challenges. With a thorough understanding of industries and regulations KPMG professionals deliver tax advisory and planning services that help organisations adopt efficient tax treatments, enhance compliance and improve cash flow.

Combining an intimate knowledge of the China and Hong Kong SAR tax laws and regulations, with experience dealing with foreign investment enterprises, KPMG's Tax practice aims to deliver quality tax services. Our advice regularly helps in reducing effective tax rates, thereby bringing about real cash savings.

KPMG's wide range of tax services includes **Corporate Income Tax and Regulatory Issues**. We advise organisations on domestic and international tax laws affecting local and cross border transactions and other regulatory matters, such as foreign investment rules and industry specific regulatory requirements as well as foreign exchange implications. Our forward-thinking industry-focused professionals provide tax advisory services that are tailored to the needs of the industry.

KPMG Tax is constantly involved in providing tax advisory services in connection with corporate restructurings and mergers and acquisitions, advising on tax efficient investment structures and conducting tax due diligence. We also assist organisations in dealing with the cost and opportunities arising from

Tax

Corporate Tax Advisory
(including corporate restructuring and M&A)

Corporate Tax Compliance

Global Transfer Pricing Services

Indirect Tax

International Executive Services
(Personal Tax)

Trade and Customs

Regulatory and Foreign
Exchange Matters

the introduction of China's unified Corporate Income Tax law, which came into effect in 2008. This includes advising on tax planning strategies, grandfathering policies, tax implications on China investments and tax incentives under the new law.

In addition to tax advisory services, KPMG helps businesses manage their tax compliance obligations. These obligations can represent a substantial outflow of funds from a business and a drain on management time due to increased reporting requirements, greater scrutiny by tax authorities and harsher penalties for non-compliance.

Global Transfer Pricing Services (GTPS) helps organisations manage their transfer pricing risks, fulfil regulatory compliance and design effective transfer pricing policies. GTPS assists with risk assessment reviews, documentation and compliance, audit defence, advance pricing arrangements, competence authority

procedures, transfer pricing planning and due diligence, and supply chain analysis. Our industry-focused full time transfer pricing professionals and multi-disciplinary approach helps provide corporations with effective transfer pricing strategies across the region and the world.

Indirect taxes, such as VAT, Business Tax and Transfer Tax, can be complex and costly. **Indirect Tax Services** focus on effective indirect tax planning, compliance and related cash flow management, helping companies improve profitability and build shareholder value.

International Executive Services (IES) offers a wide range of compliance, advisory and administrative services to international and local organisations to help them and their employees manage their affairs with the numerous rules impacting their employment in China and Hong Kong SAR. By outsourcing their employee-related compliance services to KPMG, organisations can more easily manage their employer and employee filing obligations. IES also advises organisations on domestic and international tax laws affecting local and cross border employment arrangements. These include equity based compensation, tax efficient remuneration packages and tax issues facing frequent business travellers.

As organisations grow and become more global in their operations, it becomes increasingly important to develop a global mindset and a coordinated approach to manage their corporate, indirect and personal taxation, and global transfer pricing policies.

税务

毕马威的税务专业人员可协助客户分析企业的运作，并主动为客户判别与税务有关的机遇与挑战。凭着对客户所在行业和法规的全面认识，毕马威的专业人员可以提供各项税务咨询和规划服务，帮助企业提高合规程度、改善现金流量，并采用有理有利的税务处理方法。

对中国税收法规的深入了解，结合在中国丰富的实务经验，让毕马威的税务部门可向客户提供专业意见。我们的建议往往能够协助客户降低实际税率，节省税费支出。

毕马威的全面税务服务包括**企业所得税和法规事宜**。我们向客户提供有关境内和海外税务法规对本地和跨境交易的咨询，例如与外资和行业有关的法规及外汇管制的影响。咨询服务由我们深明行业情况和具前瞻思维的专业队伍提供。

毕马威的税务队伍不时向企业提供重组和并购活动的咨询，协助企业以最具税务效益的方式经营业务和向其提供税务审慎调查。我们亦为企业就2008年起中国实施的企业所得税法提供咨询，包括税务筹划、税收优惠过渡政策分析、中国投资计划的税务问题分析和新企业所得税法的税收优惠。

此外，毕马威亦可以协助客户处理企业税务合规事宜。鉴于税务申报方面的要求日趋严格，税务机关加紧审查和提高对违规的处罚力度，税务合规问题处理得不好有可能导致企业损失大量资金并耗用管理层大量时间。

税务

企业税务咨询服务
(包括企业重组和并购)

企业税务合规服务

全球转让定价服务

间接税

国际行政人员专业服务
(个人税务)

贸易与关税

外汇管制法规

全球转让定价服务可以协助客户减低有关转让定价的风险，管理企业税务合规事宜和策划具税务效益的转让定价守则。转让定价服务提供风险评估、文档分析和合规事宜、处理审计争议、预约定价安排、司法机关程序、转让定价筹划、合规服务和供应链的分析。我们的转让定价行业专家团队和跨职能运作方式能为不同地域的公司提供有效的转让策略。

间接税如增值税、营业税和转让税复杂且成本高昂。我们的**间接税服务**提供有效的间接税筹划、提高合规工作效率、改善间接税方面的现金流量管理等方法，来协助客户提高利润底线，增加股东价值。

我们透过提供全面的合规服务、专业咨询管理相关的**国际行政人员专业服务**，协助跨国企业控制调派员工到中国内地和香港特别行政区工作的成本。通过毕马威的国际行政人员专业服务协助企业和其员工轻松处理申报



手续。国际行政人员专业服务亦向企业提供境内及国际税务法规对本地和跨境雇佣安排的影响的咨询，包括股权制薪酬、具税务效益的薪酬福利制度和与经常性商务旅客有关的税务事宜。

当企业的业务扩展和营运愈趋全球化时，发展针对企业税、转让定价、间接税、境外行政人员和企业所得税法的全球性思维和一套完善方案至关重要。

Advisory

KPMG's Advisory professionals assist clients through a range of services relating to Risk & Compliance, Transactions & Restructuring, and Performance & Technology. Together, these services can help address a client's strategic needs in terms of growth (creating value), governance (managing value), and performance (enhancing value).

Risk & Compliance

Actuarial and Financial Risk Management

Accounting Advisory Services

Internal Audit Risk & Compliance Services

IT Advisory

KPMG's **Risk & Compliance group** is built on addressing clients' urgent strategic and operational challenges, as appropriate in today's environment. The practice focuses on key risk areas relating to accounting and reporting, finance and treasury, regulatory compliance and controls.

Actuarial and Financial Risk Management

We provide insight into the complex worlds of financial instruments, Basel II and actuarial science. Our valuations unit assesses financial assets and liabilities ranging from simple bonds to exotic derivatives in support of our audit teams and for our clients. Our Basel II advisors are among the leaders in their field and our Hong Kong Centre of Actuarial Excellence supports the entire region for actuarial due diligence and audit, Solvency II advice, and other insurance-related activities.

Accounting Advisory Service

We help our clients on a range of important matters that have significant accounting ramifications, including

converting to International Financial Reporting Standards (IFRS), initial public offerings, merger and acquisition activity, cross-border transactions, improving the speed and quality of financial reporting (Quality Close) and improvements in the financial reporting process chain.

Internal Audit, Risk and Compliance Services (IARCS)

We help organisations improve their corporate governance practices, risk management and internal control systems by focusing on strategic and operational risk issues spanning different functions and operating units. We provide governance, risk and compliance services to support compliance with listing rules and other regulatory requirements, helping develop integrated frameworks that unify governance, risk, compliance and assurance functions.

We can also help organisations improve their performance and decision-making through the establishment of an Enterprise Risk Management system or through continuous auditing and monitoring approaches.

IT Advisory

We assist our clients in identifying managing and mitigating IT-related risks. We provide assurance for technology enabled business processes such as SAS 70, WebTrust and Systrust. Core service offerings include information security assessments, ERP systems controls reviews and IT internal audit.

咨询

毕马威咨询服务的专业人员可以通过一系列咨询服务，向客户提供专业的协助。这些服务包括风险管理和合规咨询服务、投资和重组咨询服务、以及营运规划和资讯技术咨询服务。借着这些服务本所可协助满足客户在增长（创造价值）、管治（保持价值）和绩效（提升价值）上的战略需要。

风险管理和合规咨询服务

精算服务和金融业风险管理

会计咨询服务

内部审计、风险管理和合规服务

信息技术咨询

毕马威的风险管理和合规咨询服务团队根据目前的经营环境，致力为客户解决最迫切的策略和营运问题。这些服务针对会计与报告、财务与资金、监管合规及监控等主要领域。

精算服务和金融业风险管理

我们的专业人员可对有关复杂的金融工具、巴塞尔新资本协议和精算学的专业领域提供精辟的分析。我们的专业估值团队可对各种金融资产与负债（由简单的债券以至海外的衍生工具）进行估值，为本所的审计团队和客户提供支援。我们专责巴塞尔新资本协议领域的顾问是业内具有领导地位。我们的香港优秀的专业精算团队在区内提供有关精算尽职调查和审计、偿付能力专案II，以及其他保险相关业务的服务。

会计咨询服务

我们的专业人员可在涉及会计流程的重大项目为客户提供咨询，包括国际财务报告准则转换、首次公开招股、并购活动、跨境交易、财务报告速度和质量提升及财务报告流程优化。

内部审计、风险管理和合规服务

我们协助客户改善企业合规运作模式，针对企业的内部策略及营运风险



管理，加强内部监控系统。我们的专业服务团队提供治理、风险和合规服务，通过协助企业的管理层建立一个结合治理、风险、合规和保证职能的综合框架，为企业在遵循上市规则和其他监管要求方面提供支援。

内部审计、风险管理和合规服务协助企业透过风险管理系统的设立和持续的审计和监察，提升绩效和作出明确的决定。

信息技术咨询

我们的专业人员协助客户找出、管理及减低与信息技术相关的风险。信息技术咨询团队还就以技术为本的业务流程（如《审计准则》第70号、WebTrust和Systrust等）提供保证服务。核心服务范围包括信息安全评估、企业资源规划系统控制审阅以及信息技术内部审计。



Transactions & Restructuring

- Transaction Services
- Corporate Finance
- Restructuring Services
- Forensic

KPMG's **Transactions & Restructuring group** comprises four divisions, providing transaction services, corporate finance, restructuring services, and forensic accounting advice. Whether you aim to buy a business, raise capital, investigate fraud, improve performance or wind down operations, our professionals can devise and help implement practical and commercial strategies to achieve your goals.

Transaction Services

We provide assistance to clients on mergers and acquisitions, particularly with respect to financial and commercial due diligence, analysis on financial projections, cash flows, management information, systems and controls, and staff compensation. The team also provides vendor due diligence and assistance for clients divesting their business.

Corporate Finance

We help clients with M&A origination and deal management, target search, capital raising, strategic and financial analysis, pricing analysis, valuation, negotiation support and financial structuring. We can advise on project management of a merger or acquisition, from inception through to completion and ultimately, in some cases, an IPO or trade sale exit. Corporate Finance also has teams dedicated to the financing of infrastructure and other capital intensive projects.

Restructuring Services

We work alongside lenders, stakeholders and all levels of management to develop restructuring strategies that improve a company's balance sheet, profit & loss and cash flow. We can provide background support to the executive team and assist them in renegotiating their finances, providing a robust challenge to the business plan that underpins their refinancing proposals. Operational Restructuring seeks to provide the skills needed for turnaround planning and implementation to restore profitability and build a platform for growth. KPMG China has been appointed liquidator to a number of companies with operations in Greater China and across the Asia Pacific region.

Forensic

We provide fraud risk management, forensic investigations, contract compliance and litigation support services, dealing with matters such as quantification of loss and preparation of expert witness reports. Fraud risk management helps identify and assess early signs of fraud and determine the appropriate fraud policy to deal with them. Fraud and misconduct investigations include large-scale and multi-jurisdiction investigations, as well as documentation analysis, IT recovery, document management and other analytical techniques.

毕马威的**投资和重组咨询服务**由四个分部组成，可以为客户提供投资咨询服务、企业财务、重组服务和法证会计方面的咨询。无论企业有意收购业务、筹集资金、调查诈骗事件、改善业绩，还是精减业务规模，我们的专业人员都能够协助客户制定和实施切实可行的商业策略，以协助客户实现预期的目标。

投资和重组咨询服务

投资咨询服务

企业财务

重组服务

法证会计

投资咨询服务

我们可向客户提供并购方面的支援，特别是财务和商业审慎调查，对财务预测、管理信息、系统与监控、员工薪酬的分析。我们的专业团队也可向客户提供出售项目审慎调查和支援服务。

企业财务

我们协助客户作并购活动牵头和交易管理、财务咨询、目标搜寻、资本融资、战略性分析和财务分析、定价分析/估值、谈判支援服务以及创新的财务重组。我们还可向客户提供整个合营或并购项目过程的咨询服务，包括公开招股或出售计划。毕马威企业财务的专业队伍亦为客户提供基建及其他资本密集项目的融资服务。

重组服务

我们的专业团队与贷款人、利益相关人士和各个阶层的管理人员共同研究，以制定重组策略，协助客户实际改善企业的资产负债、损益和现金流量状况。毕马威中国被多家于中国

及亚太区经营业务的公司指派为清盘人。在财务重组服务方面，我们可为行政管理人员提供后勤支援，协助客户重新磋商融资安排，以便全面审阅再融资建议书中的业务计划。在营运重组服务方面，我们可为客户提供计划和实施企业重组所需的技能，从而恢复盈利，建立业务拓展平台。

法证会计

我们的专业团队提供诈骗风险管理、法证调查、合同遵例和诉讼支援服务，并负责处理计量损失和编制专家见证报告等工作。诈骗风险管理可协助客户识别和评估诈骗预警信号，为客户制定处理诈骗事件的合适政策。诈骗和失当行为的调查包括大型和跨司法地区的调查工作、文档分析、信息技术修复、文件管理和各种专业分析技术。





Performance & Technology

Business Performance Services

IT Advisory

KPMG's **Performance & Technology group** assists our clients in improving and transforming business performance through strategic and operational re-engineering and better leverage of technology investments. We help develop strategies relating to Finance Transformation, Supply Chain Management, IT Strategy Implementation, Cost Optimisation, Business Integration, Business Intelligence as well as ERP Advisory Services.

Business Performance Services (BPS)

We help clients improve the operation of their business through a range of services such as margin enhancement, outsourcing risk management, finance functions and process improvement, post-merger integration, cost optimisation and performance measurement. BPS can help organisations improve their

operating margins by focusing on both cost management and process efficiency and also assists clients to make informed decisions about outsourcing, shared services and joint venture possibilities. As better operating practices are incorporated across the enterprise, this can help provide greater confidence to external investors, business partners and the markets.

IT Advisory

Our services allow our clients to harness the full potential of information technology in line with their business strategy and vision whilst also supporting or driving compliance with laws and regulation. Offering services through the life cycle, our IT Advisory professionals can also assist our clients through the implementation process to achieve measurable results.



营运规划和信息技术咨询服务

营运规划服务

信息技术咨询

毕马威的**营运规划和信息技术咨询服务**团队可协助客户通过进行策略和营运重设以及更有效地利用技术投资项目，来提升业务绩效。我们提供的发展策略包括财务变革、供应链管理、信息技术策略的实施、成本优化、业务整合、商业智慧以及企业资源规划的咨询服务。

营运规划服务

我们的团队可协助客户透过提高边际收益、外包风险管理、财务职能及流程改善管理、合并后的整合流程、成本效益提升和计量绩效等一系列服务，以提升营运的绩效。营运规划服

务亦可协助企业专注于成本管理和流程改善以增加营运利润，并协助客户就外包、共享服务和合营伙伴人选作出适当的决策。企业上下一致的良好运作模式能够赢得投资者、业务伙伴及市场更大的信任。

信息技术咨询

我们的服务让客户能够利用符合其商业战略和景愿之时，在遵从法律和规例的条件下，发挥资讯技术的潜力。我们的信息技术咨询专业人员在相关周期中提供服务时，可通过实施相关策略来协助客户达致可观的成果。

Our values

KPMG professionals are guided by a set of common shared values, which establish how we behave with clients, colleagues and in the wider community.

KPMG and Corporate Social Responsibility

With 140,000 people around the world, we believe that our actions have an impact on the world that we are trying to build for ourselves and for future generations. This belief strongly reflects who we are as an organisation.

Corporate social responsibility (CSR) has been a constant factor for us and is led by our senior leadership. CSR is about working together with our clients, non-governmental organisations (NGOs), stakeholders and local government to deliver solutions to social and environmental issues.

We are dedicated to contribute in a meaningful and sustainable way with three major areas of focus:

Education - To support underprivileged youth through formal or informal education, that could empower them to have a better future.

Empowerment - To support innovative programmes and NGOs that provide sustainable solutions to key social issues, with the goal of helping people to help themselves.

Environmental - To support an environmental protection agenda by collaborating with external stakeholders working on key environmental issues and creating or participating in innovative programmes that provide sustainable solutions to resource issues.

At KPMG, we take our values and reputation seriously. This professional reputation is vital to the success of our business, the integrity of our clients and the personal development of our people.

What does this mean in practice?

We lead by example - at all levels acting in a way that exemplifies what we expect of each other and our clients.

We work together - bringing out the best in each other and creating strong and successful working relationships.

We respect the individual - respecting people for who they are, and for their knowledge, skills, and experience as individuals and team members.

We seek the facts and provide insight - challenging assumptions, pursuing facts, and strengthening our reputation as trusted and objective business advisors.

We are open and honest in our communication - sharing information, insight and advice frequently and constructively and managing tough situations with courage and sincerity.

We are committed to our communities - acting as responsible corporate citizens and broadening our skills, experience and perspectives through our work in our communities.

Above all, we act with integrity - constantly striving to uphold the highest professional standards, provide sound advice and rigorously maintain our independence.



我们的价值观

毕马威的专业人员奉行一套共同的价值观，这套价值观确立了我们为客户、同事和社会的专业操守和行为准则。

在毕马威，我们非常重视我们的价值观和声誉。毕马威的专业声誉对我们的业务成功与否、我们在客户心目中的诚信，以及我们的人员的个人发展都是至关重要的。

这实际上是什么意思呢？

以身作则 为人表率 ——

各个级别的人员都从我做起，用行动给同事和客户做榜样。

上下一心 团队精神 ——

让每个人发挥所长，建立密切和谐的工作关系。

互敬互重 群策群力 ——

尊重每个人的个性，尊重他们个人以及作为团队成员的知识、技能和经验。

实事求是 卓见精辟 ——

求证假设，探究事实，名符其实成为客户值得信赖和客观的合作伙伴。

开诚布公 言行一致 ——

经常地、有建设性地分享信息、观点和建议，凭勇气和真诚战胜困难。

热心公益 回馈社会 ——

承担作为企业公民的责任，通过参与社会公益活动，进一步巩固我们的技能、经验和洞察力。

诚信为本 守正不移 ——

时刻坚持最高的专业准则，提供切实可行的建议，一丝不苟地维护我们的独立性。

毕马威和企业社会责任

我们相信，作为一家在全球拥有约140,000名员工的专业服务机构，我们的行动将会对我们正努力为自己和下一代建立的社会有着或大或小的影响。这个信念强而有力地反映了我们作为一家专业机构的企业精神和工作方针。

毕马威一直很重视企业的社会责任。作为社会的一员，我们的高层管理人员积极带头履行我们的企业责任。透过与我们的客户、非政府机构、利益相关人士和本地政府部门携手合作，我们热心关怀社会，致力改善环境。

我们竭尽全力从以下三个主要方面持续作出贡献：

教育 — 通过正规和非正规教育发挥弱势青少年的潜能，让他们能够为自己创造更美好的将来。

灌能 — 支持可持续解决社会问题的创新计划和非政府机构，以达到助人自助的目标。

环境 — 对外与利益相关人士合作积极推动环保，制定并参与富创意的环保计划，推动针对资源问题的可持续发展方案。



Our global network 我们的全球网络

KPMG International Cooperative (“KPMG International”) is a Swiss entity that serves as a coordinating entity for the network of independent firms.

KPMG was formed in 1987 with the merger of Peat Marwick International (PMI) and Klynveld Main Goerdeler (KMG), and their respective member firms. Spanning three centuries, the organisation’s history can be traced through its founding member firms originating in the UK, Germany, the Netherlands and the US.

Global capability and consistency are central to the way KPMG firms work. By providing international organisations

with the same quality of service and behaviour around the world, KPMG can work with them wherever they choose to operate.

KPMG’s China Desk network

KPMG’s network of firms is committed to the development of business in China. KPMG has a network of dedicated staff to assist international companies investing in China, and to support Chinese companies seeking

to invest abroad. These China Desks collaborate to bring together in-depth technical, regulatory and industry experience that can help clients succeed within China and across global markets.

At present, 14 countries have dedicated China Desks. These are located in Australia, Brazil, Canada, Germany, India, Ireland, Italy, Netherlands, Singapore, South Africa, Sweden, Thailand, the UK and the US.

瑞士实体毕马威国际合作组织(“毕马威国际”)是由独立成员机构组成的网络。

毕马威于一九八七年由 Peat Marwick International (PMI) 和 Klynveld Main Goerdeler (KMG) 的各个成员机构合并而成。毕马威的发展跨越三个世纪，企业的历史可以追溯到在英国、德国、荷兰和美国成立的主要创办成员所。

毕马威在全球各地的实力和一致性是各成员所提供专业服务的关键因素。我们可在世界各地向不同的国际机构

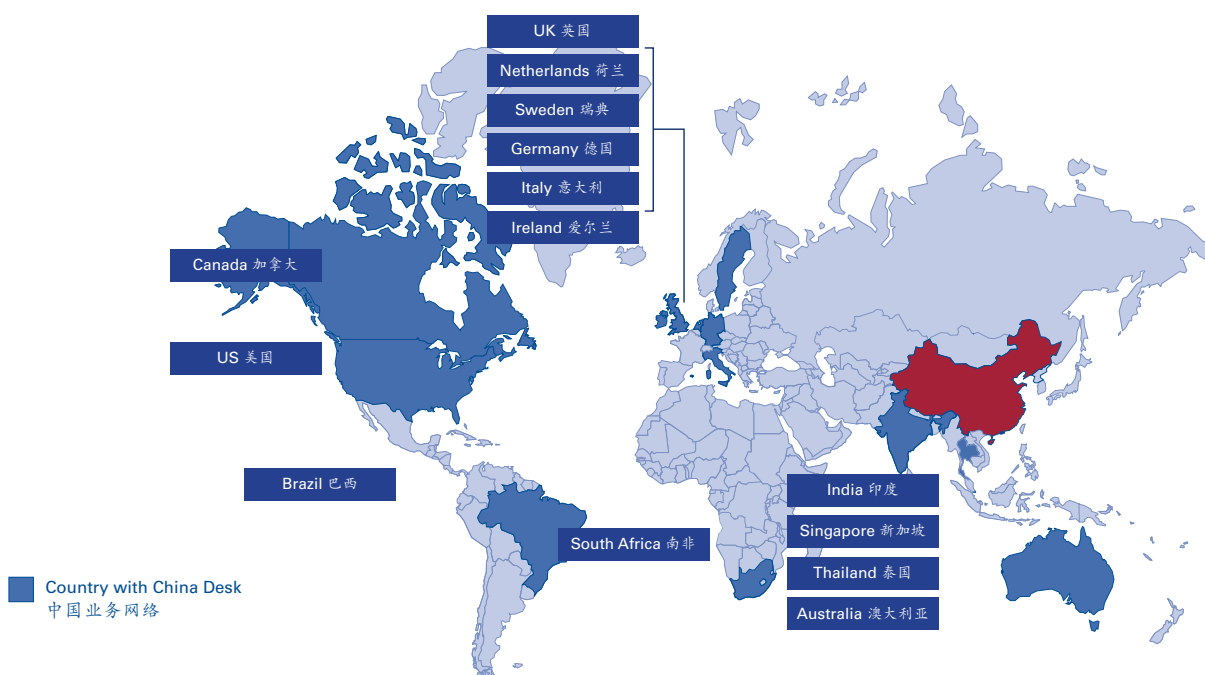
提供质量一致的专业服务，奉行相同的专业守则，因此，不论客户选择在哪个地方经营业务，都能够与毕马威合作无间。

毕马威的中国业务网络

毕马威的成员所网络承诺拓展中国的业务。毕马威拥有一个由资深专业人员组成的网络，一方面致力协助国际机构在中国进行投资，另一方面积极

协助内地机构找寻境外投资的商机。这些中国业务专组集合丰富的技术、监管和行业经验，协助客户在中国和全球市场取得佳绩。

今天，毕马威位于澳大利亚、巴西、加拿大、德国、印度、爱尔兰、意大利、荷兰、新加坡、南非、瑞典、泰国、英国和美国等十四国之成员所均设有中国业务专组。



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