



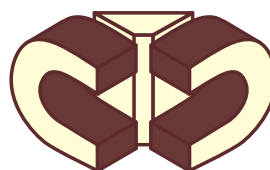
CHENG & CHENG LIMITED
Certified Public Accountants

鄭鄭會計師事務所有限公司





Welcome to



CHENG & CHENG LIMITED

Certified Public Accountants

Cheng & Cheng Limited is a professional Hong Kong based accounting firm. With many years experience in the financial sector, we aim to provide the best personal service we can to our valued customers.

Having accumulated extensive valuable experience in serving our Clients, we have developed a client oriented philosophy with services tailored to the requirements and expectations of every client. This philosophy has strengthened the quality of our services across all levels of management from the very junior to the partners.

Cheng & Cheng Limited and its group companies provide a wide range of financial services, including, auditing, internal control and risk management, accounting, liquidation and taxation. We also extend our services to provide more personalized consultations.

We believe that our ability to communicate clearly, both with the client and each other, contributes largely to our client satisfaction.

We can help to make your figures 'clearer' for you.

Please browse through our brochure to understand the uniqueness of our firm and to gain a more detailed explanation of the services we can offer.



PERSONAL PROFILE

Founder
Tax Director

CHENG Hong Kei, Andrew

Andrew Cheng was a co-founding director of Cheng & Cheng Limited. With over 35 years experience in accounting and taxation, Andrew is able to offer his clients accurate, knowledge-based services.

Prior to establishing his own company, Andrew gained many years of invaluable experience, first working in PricewaterhouseCoopers in Hong Kong; and later working as an Assessor in the Inland Revenue Department (IRD). It was the experience gained during his 12 years, working in the Profits Tax and Investigation divisions that enabled Andrew to become an expert in taxation.

After leaving the IRD in 1988, Andrew worked for three years as a Manager and an Associate for local accounting firms *Messrs. S. H. Leung & Company* and *Ho Tak Sang and Company*. This along with his IRD experience provided Andrew with the knowledge and desire to establish his own company with his younger brother in 1991.

During his practice, he was appointed as trustee of the estate of alleged mentally incapacitated persons.

Andrew's specialties cover tax planning, tax investigation, field audit cases and general consultations.

Professional Certifications and Affiliations

- Higher Diploma – The Hong Kong Polytechnic (1975)
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Fellow of the Taxation Institute of Hong Kong (FTIHK)
- Chartered Tax Adviser (CTA)

Andrew is an Independent Non-Executive Director of the following listed Companies:-

- Great China Holdings (Hong Kong) Limited - Stock code 21 [大中華控股(香港)有限公司]
- GET Holdings Limited - Stock code 8100 [智易控股有限公司]
- China Apex Group Limited - Stock code 2011 [中國恒泰集團有限公司]

Founder Audit Director **CHENG Hong Cheung, Francis**

Francis Cheng was also a co-founding director of Cheng & Cheng Limited. Francis drew his accounting skills from 4 years, working as a Senior Accountant for *Kwan Wong Tan and Fong*. This company later merged with “Deloitte Touche Tohmatsu”.

Francis work involved developing a Chinese audit team, auditing listed companies and establishing joint ventures in China. It was here that he learned and developed his auditing expertise. Francis gained further responsibility and knowledge as an Audit Manager for *H.C. Ho and Company* in 1990.

In 1991, Francis joined with his elder brother, Andrew, to establish their own accounting firm.

Francis offers clients expert knowledge of audits and commercial matters. He also provides consultation services related to initial public offerings (IPOs) in Hong Kong and China.

Professional Certifications and Affiliations

- Accounting Degree - The Chinese University of Hong Kong (1986)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Fellow of the Taxation Institute of Hong Kong (FTIHK)
- Chartered Tax Adviser (CTA)

Managing Director **LI Yuen Yu, Alice**

Alice received her Accounting degree from Monash University, Melbourne, Australia. She progressed quickly and has adapted well within our dynamic office environment. Alice joined the firm in 1994 and has advanced with determination and style to become Director in January 1999.

Alice Li was the first addition to the board of Cheng & Cheng Limited. She brings with her not only a thorough professional knowledge but also an ability to speak a number of languages, including Cantonese, English, Mandarin and Fujianese. Her language skills are an enormous asset to the firm, aiding to build stronger relationships and more efficient services with the firm's international clients.

Through over 20 years of working experience, Alice has gained enormous hands on experience in listed and small and medium-sized entities auditing, taxation, corporate services, accounting and professional consultancy. Her involvement in extensive client portfolio has enriched the quality of services to clients.

Professional Certifications and Affiliations

- Bachelor of Business (major in Accounting) - Monash University Australia
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Associate of the Taxation Institute of Hong Kong (ATIHK)
- Chartered Tax Adviser (CTA)
- Certified Public Accountant (CPA) – Australia
- Member of All-China Women's Federation Hong Kong Delegates Association Limited
- Member of The Association of Christian Accountants (HKACA)

Alice is a Non-Executive Director of the following listed Company:-

- South China Holdings Company Limited - Stock code 413 [南華集團控股有限公司]

Technical Director **YEUNG Man Kin, Steve**

Steve Yeung joined Cheng & Cheng Limited in 2006 as Audit Trainee after he had graduated from the Hong Kong University of Science and Technology and obtained Bachelor of Business Administration in 2005.

Steve has developed his professional skills in financial reporting, auditing and taxation during his time in Cheng & Cheng Limited. He was promoted to Technical Manager in 2013 and then appointed to the board of directors in 2018.

Steve now focuses on providing technical support as well as training support to the firm in financial reporting and auditing.

Professional Certifications and Affiliations

- Bachelor of Business Administration - Hong Kong University of Science and Technology (2005)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Directors' Personal Profiles

Audit Director – **TONG Yat Hung**

Yat Hung joined the board of Cheng & Cheng Limited in May 2004. He graduated from The Hong Kong Polytechnic (now renamed as The Hong Kong Polytechnic University) in 1976 and spent 4 years with the Hong Kong Inland Revenue Department. After that he has been engaged in professional practice his entire career.

Yat Hung started his practice in a local medium-sized professional accounting firm, and 11 years later, joined “RSM Nelson Wheeler”, where he was a partner for 12 years until 2004 at which time he decided to join Cheng & Cheng Limited.

Yat Hung became the fourth director of our firm in 2004. With his extensive experience in the areas of auditing, corporate secretarial, taxation and consultancy, he provides a valuable enhancement to our firm's value and quality service to clients.

Professional Certifications And Affiliations

- Higher Diploma - The Hong Kong Polytechnic (1976)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Association of Chartered Certified Accountants (FCCA)

Audit Director – **CHAN Shek Chi, Gabriel**

After spending two months as a summer intern in 1996, Gabriel Chan re-joined Cheng & Cheng Limited in 2004. In January 2012, he was appointed to the board of directors.

Gabriel studied in the United Kingdom and graduated from the University of Cambridge in 1999. He joined KPMG after graduation and focused mainly on the audit of listed and multi-national clients during his time there. He received his master degree (MA) from Cambridge in 2002.

Gabriel enhanced his professional skills in Cheng & Cheng Limited where he was exposed to more tax oriented clients. Apart from regular SME cases, he also handles a portfolio of listed clients and has been a key liaison officer for our overseas clients. His presentation skills and proficiency in written and spoken English have helped him further develop his client base. He has also been involved in numerous investigation cases where disputes between shareholders and directors ended in court and independent accountant's reports were needed to achieve resolution.

Professional Certifications And Affiliations

- Bachelor of Arts (Mathematics) - University of Cambridge (1999)
- Master of Arts - University of Cambridge (2002)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Associate of the Taxation Institute of Hong Kong (ATIHK)

Audit Director – YU Kwong Fat, Ivan

Ivan Yu joined the board of Cheng & Cheng Limited in January 2012. He obtained his master degree in business administration from the University of Strathclyde Business School in 2003.

Ivan has over 30 years' experience in auditing and commercial accounting. He had started his professional career with a local accounting firm and has worked as Internal Control Manager and Accounting Manager in HK listed companies.

In addition to Ivan's in-depth knowledge in audit and commercial matters, he also performs liquidation services for our clients.

Professional Certifications And Affiliations

- Master of Business Administration (MBA) - University of Strathclyde (2003)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Taxation Institute of Hong Kong (FTIHK)
- Chartered Tax Adviser (CTA)
- Specialist Qualification in Insolvency

Audit Director – LAM Hok Nin, Sammy

Sammy Lam joined the board of Cheng & Cheng Limited in January 2013. He graduated from the University of Toronto and obtained Bachelor of Arts with major in Commerce and Actuarial Science in 1984.

Sammy has over 30 years of experience in auditing, accounting, taxation and secretarial. He started his career with Price Waterhouse (now known as PricewaterhouseCoopers) before migrating to Canada in 1988. During his working in Canada, he became a member of Certified Management Accountants of Ontario and The Institute of Chartered Accountants of Ontario. After he returned in 1994, he joined a local medium-sized professional accounting firm, H. C. Watt & Company (now known as H. C. Watt & Company Limited) as audit manager and became a director in 2009 up to 31 December 2012.

With substantial experience in industry of property development, shipping and hospitality, he was in charge of engagement team of audit of several main board listed companies (including Blue Chip companies) in Hong Kong. He was also an Engagement Director of the audit of a listed company. He was involved in the audit of a large group of companies in Macau including one of which was a highest tax payer in Macau.

Professional Certifications And Affiliations

- Bachelor of Arts (Commerce and Actuarial Science) - University of Toronto (1984)
- Member of Certified Management Accountants of Ontario [CMA]
- Member of The Institute of Chartered Accountants of Ontario [CPA, CA]
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – HO Wan Nei, Cloudy

Cloudy Ho joined Cheng & Cheng Limited as Audit Trainee after her graduation from the Hong Kong Polytechnic University in 2005. During her time with the firm, she has gained numerous experience in auditing, taxation and consultations. In 2018, she was promoted to Partner and joined the board of Cheng & Cheng Limited.

Cloudy has over 10 years' experience in auditing. She has been involved in various audit and assurance engagements for Hong Kong listed companies, multinational corporations and private companies from different industries, including but not limited to property development, manufacturing and trading, retail, licensed corporations regulated by the Hong Kong Securities and Futures Commission, insurance brokers and non-profit-making organization.

Professional Certifications And Affiliations

- Bachelor of Arts (major in Accountancy) - The Hong Kong Polytechnic University (2005)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – LAM Chun Sing, Jerry

Jerry Lam joined Cheng & Cheng Limited in 2007. He was promoted to Partner and joined the board of the firm in 2018.

Jerry has more than 11 years' experience in auditing industry. He handles audit and assurance engagements for clients of different sizes from listed companies, multinational corporations to small and medium-sized entities, involving wide range of industries such as property development, trading, retail and manufacturing, logistics, construction, licensed corporations regulated by the Hong Kong Securities and Futures Commission and insurance brokers.

Apart from audit and assurance engagements, he is also involved in various engagements including mergers and acquisitions, financial due diligence, etc.

Professional Certifications And Affiliations

- Bachelor of Business Administration (Hons) (major in Finance) - City University of Hong Kong (2005)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – LUI Chun Yip, Jerry

Jerry Lui joined the firm in 2014 as Audit Manager and was appointed to the board of directors in 2018. He started his career in auditing after obtaining his degree in accountancy from Hong Kong Baptist University in 2007.

Jerry has more than 10 years of experience in auditing and accounting. He had worked at various professional accounting firms with different cultures and clienteles and gained broad experience in handling audit and assurance engagements of both listed companies and private companies. In addition to audit engagements, he also handles financial due diligence and provides consultations to our clients.

He has dealt with clients from a wide range of industries, including manufacturing, trading and sourcing and services industry which allows him to understand clients' operations and their needs when providing satisfying services.

Professional Certifications And Affiliations

- Bachelor of Commerce (Hons) (Accountancy) - Hong Kong Baptist University (2007)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – NGO Wai Ho, Jimmy

Jimmy was promoted to Director in the Audit and Assurance division in year 2020.

Jimmy specialises in SME audit services and has extensive experience in auditing companies, for both local and transnational companies.

Over the years Jimmy has gained in-depth industry knowledge from handling assignments over a wide variety of industries, including manufacturing, trading, investment and property holding.

Audit Director – CHAN Mei Yee, Rita

Rita Chan joined the firm in 2016 and was promoted to Director in the Audit and Assurance division in 2020. She obtained a Master Degree in Business Administration from The University of Hull in 2006.

She has extensive experience in handling audit assignments. Prior to joining the firm, she had worked in audit firms with international accounting professional networks. She was not only involved in various audit and assurance engagements for Hong Kong and multi-national companies, but also involved in due diligence engagements such as internal control review, mergers and acquisitions. Now, she mainly focuses on private entities auditing services.

Audit Director – NG, Tony

Tony joined Cheng & Cheng Limited in 2015 and was promoted to Director in the Audit and Assurance division in year 2020.

Tony has extensive experience in handling assignments of private companies operating mainly in Hong Kong and Mainland China over a wide variety of industries including manufacturing and trading, retail, online shopping, catering and property development and construction.

Audit Director – YUEN Yin Yee, Ruby

Ruby Yuen joined Cheng & Cheng Limited in 2010 as Audit Trainee. She was promoted to Assistance Manager in 2016 and then promoted to Director in the Audit and Assurance division in year 2020.

Ruby has gained numerous exposures in auditing, financial reporting and taxation during her time in Cheng & Cheng Limited, she specialises in SME audit services and has extensive experience in auditing companies.

Professional Certifications And Affiliations

- Fellow of the Association of Chartered Certified Accountants [FCCA]
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Professional Certifications And Affiliations

- Master of Business Administration (MBA) – University of Hull (2006)
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Fellow of Society of Chinese Accountants & Auditors (SCAA)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – CHAN Mei Yin, Ivy

Ivy joined Cheng & Cheng Limited in 2012 as Audit Trainee. She has developed her professional skills in auditing, taxation and consultations during her time in Cheng & Cheng Limited. She was promoted to Director in the Audit and Assurance division in year 2020.

Ivy has extensive experience in providing audit and advisory services to small and medium enterprises over a wide variety of industries, including manufacturing, construction development, retail and wholesale, import and export trading, hotel industry, professionals, charities, property development and investment, etc.

Audit Director – WONG Ho Tsun, Jason

Jason joined Cheng & Cheng Limited in 2011 and was promoted to Director in the Audit and Assurance division in 2021.

During his time in the firm, Jason has gained extensive experience and knowledge in providing auditing, accounting, financial reporting and taxation services to the firm's clients. He has broad exposure in handling engagements with both small and medium enterprises and listed companies over a wide variety of industries including retail and wholesale trading, manufacturing, catering, charities, properties and equities investing, etc.

Audit Director – YAU Ka Kui, Ivan

Ivan first started his career in a Big 4 firm after graduating from The Hong Kong Polytechnic University. His last position was an Audit Partner in that Big 4 firm and after that, he changed his career path by focusing on capital market transactions by joining a financial advisory firm. He joined Cheng & Cheng Limited in 2021.

Ivan has gained over 17 years' solid experience in managing a wide range of auditing, financial reporting, internal control and capital market transactions. Possess with strong sense of integrity, excellent financial management, audit & assurance knowledge and experience. Clientele include a number of sizable entities from healthcare, technology, pharmaceutical, tourism, manufacturing and property development sectors. He has also maintained good relationship with professional parties, including investors, sponsors, lawyers, etc. in supporting capital market transactions. He successfully completed a number of IPO and pre-IPO projects involved companies from internet, property development, construction and biotech sectors, etc.

Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Member of the Certified Practising Accountant (CPA) – Australia

Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Professional Certifications And Affiliations

- BA (Hons) in Accountancy - The Hong Kong Polytechnic University (2003)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Member of the Association of Chartered Certified Accountants [Member of ACCA]
- Member of The Hong Kong Institute of Directors [Member of HKIoD]

Audit Director – CHOI Chung Ho, Michael

Michael Choi joined Cheng & Cheng Limited in 2015 and was promoted to Director in the Audit and Assurance division in year 2023.

Michael has extensive experience in handling audit and assurance engagements for Hong Kong listed companies, MNC and private companies. His clients span across a wide range of industries, including property holding, trading, manufacturing, retails and licensed corporations regulated by the Hong Kong Securities and Futures Commission.

During his time in Cheng & Cheng Limited, he gained valuable experience and knowledge in accounting, auditing and taxation services.

Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – HO Ting Hong, Regan

Regan started his career in a Big 4 firm after graduating from Hong Kong Baptist University. He has over 15 years' experience in auditing and accounting. Prior to joining Cheng & Cheng Limited, Regan worked in a Big 4 firm and several listed companies.

He has extensive experiences auditing, financial reporting, fundraising, listing rule, etc. He has experiences in different industries, which includes hotel operation, gaming, coal mining, manufacturing, trading, construction, property development and management, information technology, licensed corporations, funds, etc., through audit and commercial practices. In addition to audit engagements, he also provides consultations to our clients.

Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Member of The Society of Chinese Accountants & Auditors [MSCA]
- Fellow of The Taxation Institute of Hong Kong [FTIHK]



SCOPE OF OUR SERVICES

Services provided by Cheng & Cheng Limited and our group companies in Hong Kong includes:

1 Audit and Assurance Services

In accordance with the Hong Kong Companies Ordinance (Chapter 622), all companies incorporated in Hong Kong are required to have an annual audit.

While the Companies Ordinance lays down the obligations for companies, the Inland Revenue Ordinance (Chapter 112) also requires all incorporated companies to enclose audited financial statements together with the submission of a Profits Tax Return to the Inland Revenue Department.

In performing the audit, we adopt a constructive approach and make every effort to maintain the effectiveness and efficiency of every case.

Auditing services provided by Cheng & Cheng Limited are:

- Statutory auditing, in compliance with accounting standards and legal requirements; and
- Case specific auditing and reporting for:
 - Internal management system operations reviews
 - Mergers and acquisitions
 - Clients' specific requirements

2 Tax Services

Under the OECD guidance, the worldwide tax authorities are cooperating with each other to increase transparency by exchanging financial information of their taxpayers. We see the trend from primarily dealing with Hong Kong tax issues with Inland Revenue Department in the past to extending our services to international tax level for our listed and multi-national clients.

Global tax authorities are now more eager to impose tax on non-resident companies, no matter via permanent establishment (PE), Controlled Foreign Corporation (CFC), transfer pricing, diverted profit tax, etc. We recognize the increasing need for our client to consider tax issues in cross-border transactions and arrangements.

To cater for our client's needs, we have developed our international tax team and are experienced in handling tax group structuring and transfer pricing tax planning as well as documentation. We helped our client on tax planning to reduce their international tax burden and tax risk as well as on tax challenges proposed by the tax authorities.

SCOPE OF OUR SERVICES

China is definitely one of the jurisdictions which have close business relationship with Hong Kong companies. Our PRC tax team can advise client on their PRC tax exposure as well as cross-border transactions and arrangements between Hong Kong and the PRC.

We acknowledge that clients are actively approaching tax advisors to understand taxpayers' responsibilities from tax perspective and exploring for future tax planning opportunities to minimize possible tax risks. We, a specialized tax team with professionals experienced in wide range of taxation areas, can assist you in the following areas:

Hong Kong Tax Services

- Hong Kong Tax (i.e. Profits Tax, Salaries Tax and Property Tax) advisory
- Hong Kong Tax compliance, planning and investigation
- Transfer Pricing advisory and documentation
- IPO Tax planning and advisory
- Hong Kong Tax Resident advisory and certificate application
- Field Audit and Investigation

Cross-Border Tax Services

- PRC Tax advisory and planning
- Transfer Pricing advisory and documentation
- International Tax advisory and planning
- IPO Tax planning and advisory

3 Corporate Secretarial Services

A separate company with its own management and staff were formed for provision of exclusive corporate secretarial services. The staff are richly experienced in all aspects of the corporate secretarial function.

The company specializes in incorporation of local and overseas companies. The company also assists in planning company structures and offers expertise and advice on all aspects of corporate administration as well as assisting in opening bank accounts.

A full range of required legal secretarial services provided to our clients include but not limited to:

- Company formation
- Corporate governance, company secretarial and regulatory compliance services
- Implementation of corporate restructuring exercises
- Deregistration, liquidation, dissolution and cessation of business
- Capital reduction and shares buy-back
- Amalgamation
- Application for dormant status and ceasing dormant status
- Allotment for new shares and transfer of shares
- Application for administrative restoration of a local company
- Maintaining statutory records
- Filing of statutory returns
- Preparing and keeping of significant controllers register (SCR) and acting as designated representative
- Provision of a registered office and redirection of mails service
- Providing nominee directors, shareholders and authorised representatives
- Organizing and attending meetings of directors and members and minute writing

4 Corporate Risk Management and Internal Control Review Services

We specialize in corporate governance, internal control review, risk management, compliance, internal audit support, IT audit and advisory and other corporate advisory consultancy as per client's requirements. Particular services include:

- Provision of corporate governance assessment and compliance assistance and advice on corporate governance structures, policies and procedures
- Assisting in implementing Enterprise Risk Management (ERM) framework, self-assessment criteria for risk management and risk management process
- Internal control review for compliance with corporate governance/regulatory requirements, internal audits and other related purposes
- Internal controls/due diligence for clients involved in pre-listing IPO engagements
- Outsourcing and co-sourcing of internal audit functions and performance of internal audit projects
- Other value added business advisory services related to the above areas

5 IPO Services

Cheng & Cheng Limited assists clients in all aspects in relation to Initial Public Offerings ("IPOs") in Hong Kong especially the setting up of proper internal control systems, group restructuring and preparation of documents required by other professionals. Our professional teams will help your through the listing process.

- ***Pre-IPO services (planning and preparation stage)***

When our clients think of going public, we help them to get prepared for the IPO by performing readiness assessment, reviewing internal controls, corporate governance, group structure and compliance with laws and regulations, providing recommendations for improvement, as well as identifying any issues that needed to be resolved before kick-off of IPO.

- ***IPO services (application and execution stage)***

Moving forward to execution stage after preparation, our teams could act as the reporting accountant to audit and give opinion on financial information, assist in preparation of offering documents/prospectus, attend meetings with the management, underwriters, legal counsel, etc., assist in handling queries on related issues, and to work with the management to ensure IPO deadlines are being met.

- ***Post-IPO services***

After going public, we could serve as external auditors to perform annual audit, interim review and other engagements, etc. We have acted as principal auditors for companies listed on Main Board/GEM of the Stock Exchange of Hong Kong Limited. See **Appendix A** for the list of our job reference.

6 Accounting Services

A separate company formed by experienced senior, assistant managers and staff, provides various types of accounting services for clients. The services are tailor-made to individual client's needs.

Particular services include:-

- Preparation of accountancy report for unincorporated companies; i.e. Partnerships and Sole proprietorships
- Monthly / quarterly / yearly bookkeeping services (on or off site)
- Set up of accounting systems for firms
- Advise of accounting software for in-house use

7 Other Services

- *Insolvency, Liquidation and Receivership*
- *Consultation Services*

We recognize that our clients' needs are often case specific and dynamic. We aim to provide our broad spectrum of professional services to satisfy these needs.