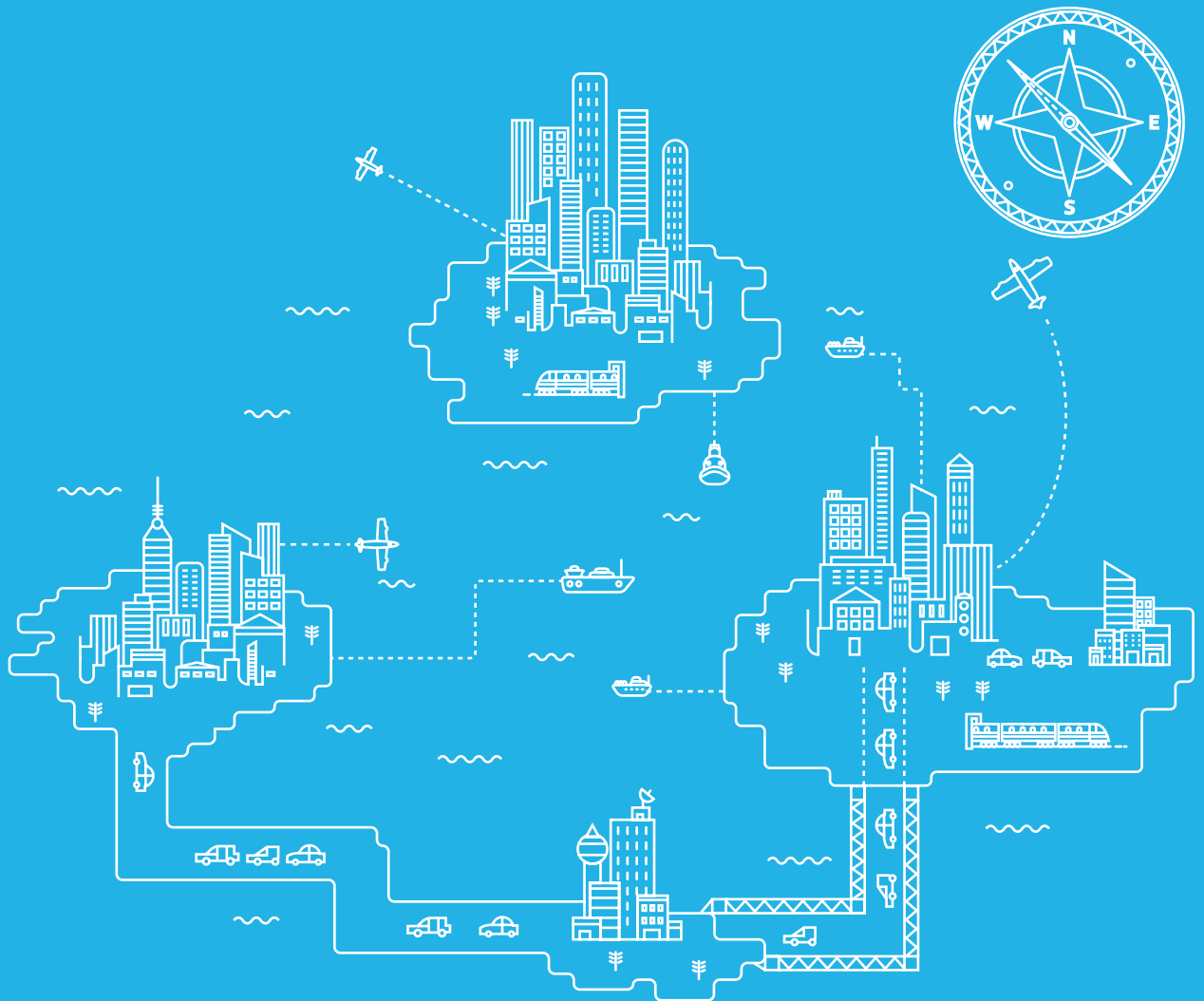




Bringing you ideas and insights that make a difference
为您带来创新的意念和洞察力





ARE YOU READY?

The world is changing rapidly. With constant advances in technology, communications and infrastructure; barriers are disappearing and the business landscape is becoming more global every day.

In this fast-paced environment, you need advisers who think ahead and respond quickly to your changing needs, who will put risk in the spotlight, and who will continually look for new opportunities for your business.

RSM is one of the world's leading audit, tax and consulting networks. We build strong relationships based on a deep understanding of what matters most to you and take the time to understand your business, strategies and goals, and draw on the power of our global network to deliver insights tailored to your precise needs.

By sharing the ideas of our senior professionals, we empower you to move forward, make critical decisions with confidence and take full advantage of the opportunities on the horizon for your business.

It is this strong, collaborative approach that differentiates us.

This is the power of being understood.

This is our commitment to you.

您准备就绪吗？

世界经济环境迅变，随著科技、通讯技术及基础建设的快速发展，市场障碍逐渐消弭，商业环境亦日趋全球化。

在这个瞬息万变的环境中，您需要一个能对于现今环境及趋势保持高度敏锐触觉、洞悉各种风险，并会不断为您的企业寻找新机遇之专业顾问团队。

RSM是全球顶尖的审计、税务和咨询网络之一。我们清楚明白客户所需面对的各种问题，深入了解您的需求、规划及目标，配合我们全球网络的专业知识及资源，为您提供卓越的个性化服务，竭诚尽力与您一同规划最佳的企业策略，共同建立一个坚强而稳固的伙伴关系。

透过我们资深团队的专业意见，我们可协助您的企业向前迈进，使您更具信心去面对各种挑战及作出关键决策，同时充分利用各方面的机会，让您的业务拓展至全球市场。

与客户建立坚强而稳固的合作伙伴关系正是我们独特之处。

这是透彻理解客户需求所带来的力量。

这就是我们对您的承诺。



Bringing the right mix of technical, commercial and operational experience to help you realise your business opportunities.

我们的专业知识，
配合丰富的营商实务经验，
助您掌握各个商贸机遇。

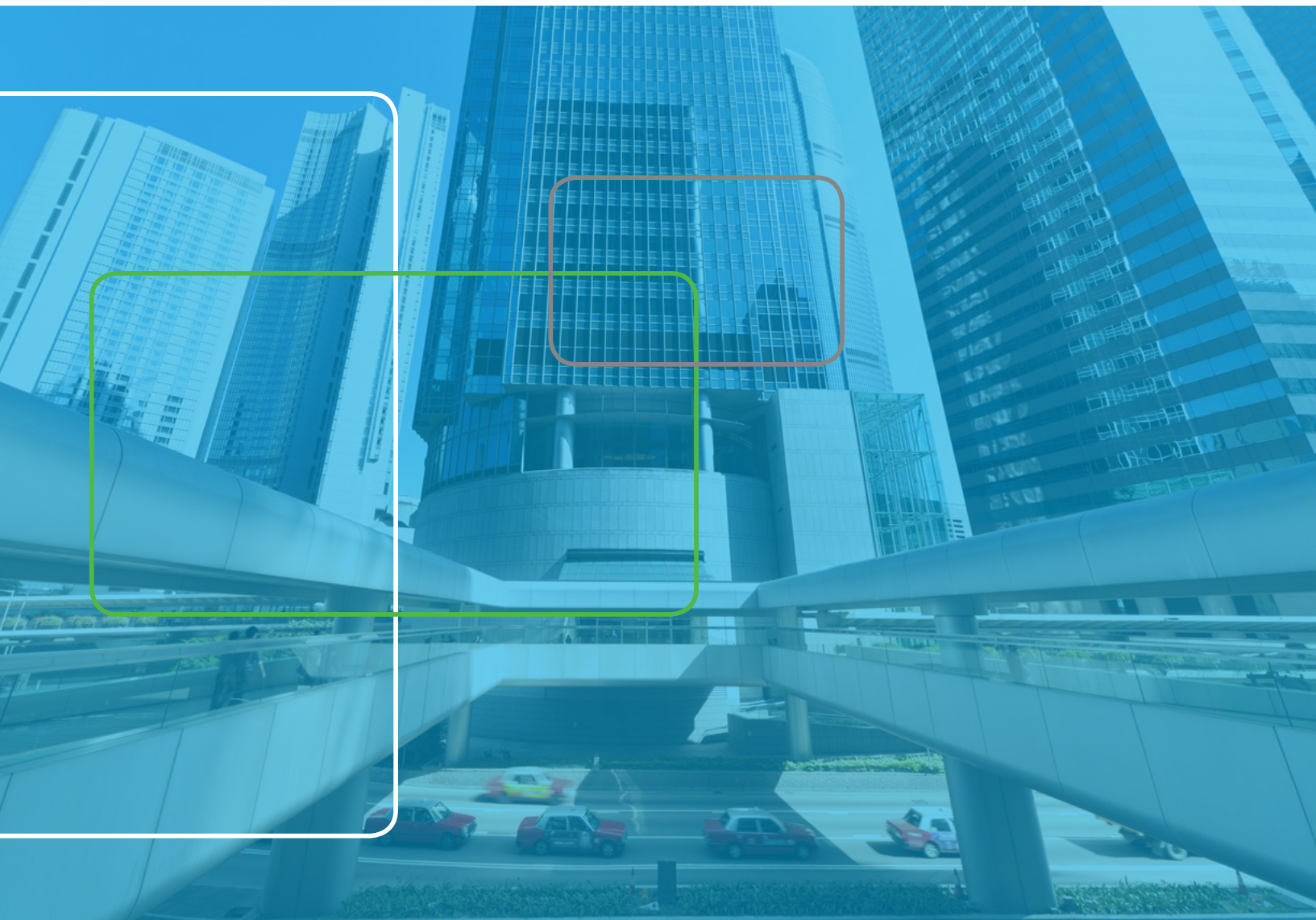
ABOUT RSM HONG KONG

RSM Hong Kong was established in 1975 and is today one of the leading accounting and consulting firms in Hong Kong, offering a wide range of services to local, mainland China and international clients. Our services include Audit and Assurance, Technology and Management Consulting, Taxation, Risk Advisory, Transaction Advisory, and Corporate Advisory.

RSM Hong Kong is a member firm of RSM, an international network of independent professional firms, which enables us to offer a responsive and quality international service. This, together with our traditional approach of providing a tailored, personalised service to all clients, makes RSM Hong Kong a more attractive and effective organisation.

RSM Hong Kong has around 300 professionals and our clients range from growth-focused entrepreneurial businesses to leading multi-national organisations across many sectors. Our professionals are well-versed in accounting and auditing standards, tax and investment regulations prevailing in Hong Kong, mainland China and other economies which are major business partners of Hong Kong. Our work conforms to the highest international standards.

We can connect you with our worldwide network of firms to ensure you are always one step ahead and take full advantage of the opportunities on the horizon for your business. We are best placed to offer expert advice and the right solutions wherever you are in the world.



关于罗申美会计师事务所

罗申美会计师事务所于1975年成立，至今已发展成为香港其中一所具领导地位的会计师事务所。我们一直致力为香港、国内及世界各地的客户提供专业及多元化之服务，范围包括审计、科技咨询及管理、税务、风险咨询、交易咨询及企业咨询等。

罗申美会计师事务所是RSM全球专业服务网络会计组织的香港成员所。凭借与RSM全球专业服务网络的联系，我们拥有丰富的国际专业会计服务经验，挟着这个优势，再加上我们矢志为客户提供个性化服务的一贯宗旨，罗申美会计师事务所诚然是您一个更吸引及更高效的选择。

我们在香港有近300名专业人员。客户不乏成长型企业及在不同行业领导的跨国机构。我们的专业团队精通香港、中国大陆及其他香港的主要贸易伙伴等经济体现行的会计和审计标准、税收和投资法规，提供的专业服务必定符合最高的国际标准要求。

无论您身处何地，我们都是为您提供专业建议和最佳方案的不二之选。我们还可以助您与RSM全球各地的成员所联系，以确保您的企业在行业中快人一步，充分利用每一个机会去拓展您的业务，迈向成功。

OUR VISION

Our vision is to be the provider of choice to entrepreneurial growth-focused organisations who are looking for audit, accounting, tax, advisory and specialist consulting services that will create lasting success and help them reach their goals.

To work toward our vision, we apply four critical success factors that are known as the 'Four Cornerstones'. All activities within RSM Hong Kong serve the development of at least one of these cornerstones. This ensures focus and clarity in all services provided by our firm.

Quality – It is the absolute cornerstone for RSM Hong Kong
Business development – It is vital to work together to strengthen our client relationships

People – High quality professionals are required to ensure high quality service

Brand – A strong, internationally recognised brand is critical to our success

我们的愿景

我们的愿景是为渴望并专注业务发展成长的机构提供审计、财务、税务及其他各类专业咨询服务，协助他们实现目标并持续成功。

我们所订立的愿景是以四个成功关键要素作为基石，而我们所有的专业服务均建基于至少一个基石上，确保能为您提供专注和清晰的专业服务。

质量 - 质量绝对是我所的首要基石

业务发展 - 巩固与客户的关系是我们共同奋斗的目标

团队 - 汇聚高素质的团队，以保持优质的服务

品牌 - 拥有国际认可的品牌就是我们成功的关键

COLLABORATION.
UNDERSTANDING.
IDEAS AND INSIGHT.

合作。理解。
意念及洞察力。

OUR MISSION

We will consistently add value to all of our stakeholders by supporting the sustainable growth of our firm, supporting the continuous development of human talent in our firm and strengthening and expanding the quality and service capabilities within our firm.

我们的使命

通过我所的持续发展及人才的不断进步，我们致力为所有客户、员工以至我所的增值，加强和扩大我们全球网络的服务范畴和质素。

OUR VALUES

We will build trust, act ethically and responsibly and respect differences. Our professionals will understand first and deliver with quality.

Our strategy includes a focus on specific sectors and service lines and enhanced training initiatives for our professionals to grow our service capabilities.

我们的核心价值

我们建立独立公正、可靠、值得信赖并尊重不同见解的团队，我们每一位专才都有共同目标和抱负，且深入了解客户所需，提供适当的回应及服务。

我们的策略包括专注于各项专业服务和增强对各行业专才的培训计划，以加强我们的服务水平。



VITAL SERVICES FOR YOUR GROWING BUSINESS

RSM Hong Kong can help you with all of your professional services requirements, including the core areas of audit, technology and management consulting, tax, risk advisory, IFRS, restructuring, and transaction advisory.

Besides these core services, we also offer a wide range of specialist services, such as wealth management, forensic accounting and human resource consulting.

With our extensive network of firms, we have experience in most industry sectors. Our resources and expertise within RSM member firms around the globe are available to all clients, wherever you are based and wherever you operate.

为发展中的企业提供优质完善的服务

罗申美会计师事务所可以提供您所需的专业服务，核心服务包括审计、科技咨询及管理、税务、风险咨询、国际财务报告准则、企业重组和交易咨询。

除了这些核心服务以外，我们亦为客户提供所需的其他专业服务，如财富管理、法证会计和人力资源咨询等。

凭借庞大的全球成员所网络，我们对各行各业均有深入了解及丰富的实务的经验。我们全球的成员所具备丰富资源和专业知识，无论您的企业营运或建基于世界任何地方，我们也定必为您提供优质的专业服务。

OUR DISTINGUISHING BELIEFS

RSM Hong Kong is different from our competitors in many ways that matter to our clients and our teams. At RSM Hong Kong, we are passionate about our distinguishing beliefs.

我们非凡而独特的理念

我所拥有非凡而独特的理念。我们充满热诚，亦非常重视涉及我们客户和团队之事宜，使我们有别于其他竞争对手。



Collaboration

Building strong, collaborative and lasting relationships with all our clients, being accessible, responsive and adaptive.

合作

我们的团队平易通达，反应迅速机灵，并拥有高度适应能力，与客户相互建立起稳固及长远的伙伴关系。

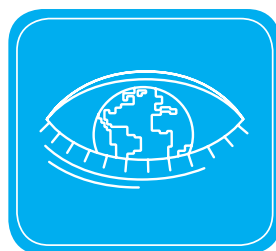


Understanding

Gaining a deep understanding of our clients' needs, strategies and aspirations and striving to be an essential part of their business environment.

理解

深入了解客户的需求、策略和想法，竭尽所能成为客户业务上强而有力的后盾。



Ideas and insight

Ensuring every client benefits from tailored thinking and the insight of our professionals locally and globally.

意念及洞察力

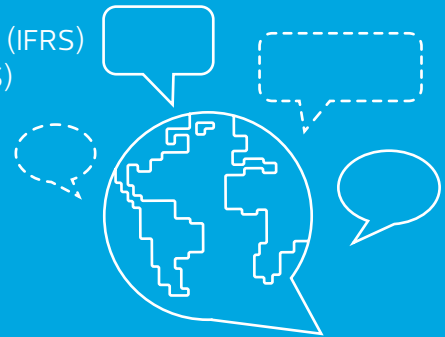
确保每一位客户都能受惠于我们本地和全球专业团队的洞察力及为客户度身提供的专业意见。

AUDIT AND ASSURANCE INTELLIGENT INSIGHTS AND HIGH QUALITY FEEDBACK

We invest continuously in our audit methodology and tools to ensure we deliver consistently high quality auditing services. Our focus on continuing professional education enables us to follow closely the latest developments and share them with our clients. We offer a constructive and cost effective approach to the audit which uses our knowledge of your business to focus on the risks and includes a high degree of partner involvement.

Our services include:

- Audits of statutory financial statements
- Reporting accountants on initial public offerings
- Advice on International Financial Reporting Standards (IFRS) and Hong Kong Financial Reporting Standards (HKFRS)
- Other assurance services including reviews of interim financial statements and agreed upon procedures engagements
- Advice on internal controls over financial reporting



审计

明智的洞察力与优质的反馈

我们不断投放资源发展更有效率的审计模式，务求维持一贯高质量的审计服务。我们的持续专业培训，使员工保持著高度的专业敏感度，以便随时掌握全球审计发展的状况，并与我们的客户共享。我们凭藉对您的企业有著深入的认识，配合资深合伙人的高度参与，从而提供富建设性及切合经济效益的审计方案。

我们的服务范围包括：

- 法定财务报表审计
- 担任上市申报会计师
- 提供国际财务报告准则及香港财务报告准则的建议
- 其他审计认证服务，包括中期报表之审阅及特定范围审查业务
- 财务报告内控建议

TECHNOLOGY AND MANAGEMENT CONSULTING STRATEGIC VISION TO DRIVE INNOVATION AND PRODUCTIVITY

Technology is a fundamental component of our global economy and driver for corporate growth. Corporations either adopt and embrace the latest technology, or lose an edge to competitors that can be detrimental to their businesses. At RSM Hong Kong, we understand that technology needs to be closely aligned with people and processes in order to meet business objectives. We believe our management advice on business strategy, operational improvement and financial performance can be substantiated and realised by technology optimisation. Our technology and management consulting team are made up of IT professionals with practical business backgrounds, who can truly understand your needs and deploy the latest and most suitable technology to achieve your corporate vision.

Our services include:

- System implementation
- Content management and collaboration
- Cloud portfolio – ERP and CRM
- Software selection and optimisation
- Rapid assessment
- Business intelligence

科技咨询及管理 策略思维以推动创新和生产力

科技是当今全球经济的基本组成部分，也是推动企业成长的主要因素。企业必须采用最新的技术，避免被竞争对手抛离，从而损害到企业的业务和利益。我所理解要达到业务目标，科技、人才和营运需要紧密配合，缺一不可。我们深信透过科技优化的执行，我们可以将企业策略、营运改善和财务表现的管理建议转化为现实。我们的科技咨询和管理团队是由多位拥有实际业务经验的专业人士组成，他们绝对理解您的需求，并采取最新而合适的技术，实现您的企业愿景。

我们的服务范围包括：

- 资讯系统安装
- 信息系统内容管理
- 云端组合 - 客户关系管理和人力资源
- 软体挑选和优化
- 快速评估
- 商业资讯情报

TAXATION

STAY ON TOP OF TAX CHANGES

Rapid globalisation has led to an increasingly dynamic business environment which has resulted in significantly more complex business transactions. RSM Hong Kong offers an in-depth, up-to-date knowledge of the local and international tax rules and regulations relevant to your business. Through collaboration with tax professionals in RSM network, together with our balanced, integrated and proactive approach to tax, we are able to provide you with seamless solutions.

Our services include:

- Corporate tax compliance and planning
- Individual tax compliance and planning
- International tax planning
- Transfer pricing
- Pre-initial public offering tax planning and health check review
- U.S. FATCA and International CRS Reporting
- Base erosion and profit shifting (BEPS) planning

税务

掌握最新税务动向

随着全球经济一体化的迅速步伐，导致商业环境不断发生变化，商业交易亦随之变得复杂。我所对本地、中国及国际税务法规及制度有全面理解及丰富经验。通过与RSM国际网络的税务专家合作，结合我们平衡、综合和前瞻的税务方针，必定可以为您的业务提供精密完善的方案。

我們的服務範圍包括：

- 企业税务合规及策划
- 个人税务合规及策划
- 国际税务策划
- 转让定价
- 上市前税务策划及健康检查
- 美国《海外账户税收合规法案》及国际共同申报准则报告
- 税基侵蚀及利润转移筹划

CORPORATE ADVISORY COMMERCIAL AND PRACTICAL ADVICE

We are commercial, practical and, above all, we recognise that behind every business are individuals and stakeholders who have invested much time, energy and commitment, and who have every incentive to do what it takes to rescue the business. We have professionals experienced in helping you maximise the value of your business. We offer sound commercial and pragmatic advice to improve business performance and enhance stakeholder value. Our services, methodology and dedication are geared towards the needs of every growing business.

Our services include:

- Bankruptcy
- Corporate restructuring and insolvency
- E-discovery and digital forensic
- Financial reviews
- Forensic accounting and litigation support

企业咨询 提供商业化及务实的建议

我们的企业咨询服务团队既务实又商业化，最重要的是我们了解到在各行各业的背后，都有许多人士和持份者投入了大量的时间、精神和努力，竭尽所能，以解决业务问题，令企业能够脱离困境。我们有丰富经验而扎实的专业人才帮助您发挥业务的最大价值。我们提供健全的商业和务实建议，以提高企业绩效及持份者的价值。我们以每一个发展中企业的需求为中心，这就是我们的服务宗旨、方法和付出的精神。

我们的服务范围包括：

- 个人破产
- 企业重组及破产清算
- 电子搜索及电脑法证
- 财务审查
- 法证会计及诉讼支持

RISK ADVISORY MANAGE YOUR BUSINESS RISKS

Our risk management consulting services are tailored to your specific needs and the nature of your business. We specialise in helping you identify and manage your risks and, in the event that those risks become a reality, helping you deal with the consequences. Our advice can assist you in improving business processes and operational efficiencies, enhancing corporate governance, protecting your organisation and its success and increasing the value that you deliver to your stakeholders.

Our services include:

- Pre-initial public offering review of internal control systems
- Internal control review (listed and unlisted companies)
- Internal audit (out-sourcing and co-sourcing)
- Corporate governance
- Sarbanes-Oxley compliance and related services
- IT risk assurance and consulting

风险咨询 管理企业的商业风险

我们根据客户的需求和业务性质来制定一系列的企业风险咨询服务。于企业面对当前风险的情况下，我们专注协助您识别和管理企业的风险，致力为您处理并解决策略和营运问题。我们旨在帮助您改善业务流程和运营效率，提升公司的管治质素，确保您的企业能达致可观的成果，并提高企业对持份者的贡献价值。

我们的服务范围包括：

- 上市前内控评估
- 内部控制系统评核(上市公司及非上市公司)
- 内部审查工作(以服务外包或以合作形式)
- 企业管治
- 萨班斯·奥克斯利法案合规及有关服务
- 信息科技风险管理及咨询服务





TRANSACTION ADVISORY MINIMISE RISK, MAXIMISE RETURNS

We understand that a variety of factors and tensions come into play when dealing with complex transactions, and that you need advice that is sound, practical and innovative. From pre-deal evaluation through to completion and post-deal integration or separation, we are here to help at every stage of your transaction. Our professionals from various disciplines are experienced in advising on domestic and cross-border transactions, have country, market and sector knowledge, and can offer you the right mix of technical, commercial and operational experience for your unique situation.

Our services include:

- Transaction support
- Financial advisory
- Valuation advisory

交易咨询 降低风险以确保收益最大化

在处理复杂的交易时，会不时面对大量不明确的因素和状态。您需要完善、实用和创新的建议。由企业并购前评估，至完成及并购后的业务整合或分拆，我们都会于交易的每一个阶段协助您。我们的专业团队由多个领域的专业人士组成，对各国、市场和各行各业有具体知识，并拥有丰富的本土及跨境咨询经验，能因应您的独特需求而提供恰当明确的技术、商业和营运建议。

我们的服务范围包括：

- 交易支援
- 融资咨询
- 评估咨询

YOUR GLOBAL NETWORK

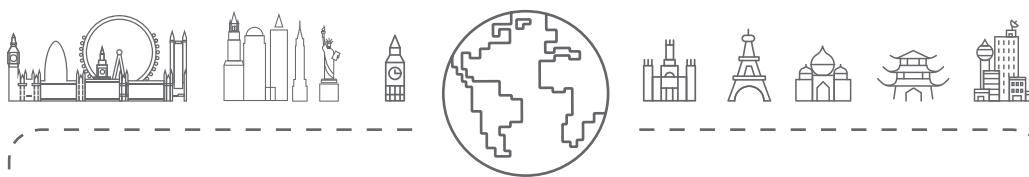
When you work with RSM Hong Kong, you have access to our worldwide network of audit, tax and consulting firms. Together, we will provide you with skills, insights and resources, and a commitment to helping you achieve your goals.

Wherever you are in the world, you will enjoy the same seamless service that combines astute local knowledge with the global expertise of our senior advisors. We will bring you the insights and experience of our global team to help you get to where you need to be.

环球网络

选择罗申美会计师事务所成为您的合作伙伴，您可透过我们审计、税务和专项咨询的国际网络，掌握及获取多元化的专业服务、见解和资源，我们更承诺帮助您实现您的目标。

无论您的企业所处何地，我们经验丰富的专业顾问团队，凭借国际实务经验，结合我们的全球视野及对当地丰富知识，竭力为您提供卓越的服务和高质素的建议，做到一丝不苟，助您的企业迈向成功。



- We are the 6th largest global audit, tax and consulting network providing services to entrepreneurial growth-focused organisations globally.
- We have firms in over 120 countries and are in each of the top 40 major business centres across the world.
- Across our member firms, we have more than 65,000 staff in over 900 offices covering Africa, Asia Pacific, Europe, Latin America, Middle East and North America.
- 我们是全球第六大审计、税务和咨询网络，为全球成长型企业服务。
- 我们的成员所遍及全球超过120个国家及世界前领40大的商业城市。
- 我们的成员所拥有超过65,000名专业人员，超过900所办事处，覆盖非洲、亚太、欧洲、拉美洲、中东和北美洲。

ONE POINT OF CONTACT, ONE NETWORK ON YOUR SIDE

When you are under pressure, you want to explain yourself once, to one person. So we ensure you have one trusted senior contact who will connect you to a well-informed team, exactly when and where you need them.

Understanding your business

We devote a great deal of time, thought and energy to understand you and your organisation. We will immerse ourselves in your business so we know who you are, what you believe in and what motivates you. Your management team will receive high quality feedback on issues that are pertinent to your business, together with personalised advice from experts in your sector.

Quick answers

The partners of our member firms around the world know each other extremely well, thanks to frequent cross-border and cross-service line meetings. This means that partners can personally recommend colleagues in other international offices, and draw on those close relationships to get you quick answers and fast decisions.

Maximise your potential

When you work with us, you have a team of advisers who are constantly looking out for your business interests. Based on a 360 degree analysis of your markets, laws and customs, we will identify opportunities and challenges before they arise. We will help you analyse risk, establish the right direction for your business and maximise your potential, supporting you every step of the way.

只需一个联络点， 就可享受整个网络的一站式服务

我们知道当您面对压力的时候，您希望把您的情况向人剖释，因此我们确保您能透过一个富经验且值得信赖的联络人，把您连接到一个知识丰厚的团队，使您无论身处何地，在有需要时为您献策。

了解您的业务

我们投放大量时间、思想和精力去了解您和您的企业。我们重视并致力于您的业务，所以我们清楚知道您的信念和目标。我们的专业顾问会就您的业务相关问题，为您的管理团队作出卓越的建议，以配合您的业务需求。

灵活迅速的答案

我们各国的成员所会透过定期而频繁的跨国和跨业务会议紧密联系，各成员所的合伙人亦彼此熟识了解。这意味著各成员所的合伙人可亲自为您推荐其他成员所的专业团队，助您迅速找到答案并作出明智的决定。

发挥您的最大潜能

选择我们，您将拥有一个专业顾问团队不断为您的企业开启商机。透过多方位的市场、法律和文化分析，我们会为您发掘更多机遇和面对挑战。在企业发展过程的每一步，我们会帮助您分析风险，为您的业务建立正确实际的发展目标和方向，并竭力助您发挥企业的最大潜能。

RSM Hong Kong
罗申美会计师事务所

29th Floor, Lee Garden Two
28 Yun Ping Road
Causeway Bay, Hong Kong
香港铜锣湾恩平道28号利园二期29楼

T 电话: +852 2598 5123
F 传真: +852 2598 7230
E 电邮: contactus@rsmhk.com

www.rsm.global/hongkong/assurance

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