



Lee & Yu Certified Public Accountants

李志輝 · 余仲良 會計師事務所



香港 · 深圳 · 上海 · 北京 · 澳門
Hong Kong · Shenzhen · Shanghai · Beijing · Macau



Lee & Yu



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服務理念

向客戶提供高質素多元化增值的企業服務。

關於我們

本所於二零零三年成立，為客戶提供高質素及多元化的專業服務。我們的客戶範圍很廣泛，其中包括各類型大小機構及在海外的上市公司。

我們提供全面性的企業服務，其中包括企業審計、稅務、會計及企業融資；除此之外，並會按客戶的實際需要，由專人提供具建設性的專業意見。

Our Mission

We provide high quality and multi-purpose corporate services to create value for our clients.

About us

The firm, founded in 2003, provides multi-purpose corporate services and high quality professional services to our clients. Clientele of the firm ranges from small to multi-national companies, including listed companies in overseas.

We provide a full range of corporate services, including audit and assurance, taxation, accounting and corporate finance as well as a high level of personal involvement in client's affairs to give constructive advice in addition to routine compliance work.

業務聯盟

為了協助客戶面對和處理與中國內地相關的業務發展，我司與在中國內地極具規模的中審華會計師事務所建立了策略聯盟。

中審華會計師事務所提供全面的企業服務，包括審計、資產評估、管理諮詢、稅務諮詢、工程造價諮詢，同時經國家有關部門批准擁有證券期貨相關業務審計資格、證券期貨相關業務資產評估資格、國有大型企業審計資格、金融企業審計資格、房地產土地評估資格等。曾在不同的行業排名中被列為最佳中國內地會計師事務所之一。

我們與中審華會計師事務所的策略聯盟，擴闊了我們在中國內地所提供的服務範圍，並拓展了我們的業務地域。中審華會計師事務所的管理總部設於中國內地的廣州，事務所於二零一三年機構重組而成為在中國首屈一指的中國知名的大型會計師事務所，為當地客戶提供高素質、高效益及務實專業的企業顧問服務。時至今日，事務所的辦事處遍佈北京、上海、深圳、廣州、成都、長沙及濟南等中國16個地點。



中审华会计师事务所(特殊普通合伙)
CAC CPA LIMITED LIABILITY PARTNERSHIP

Association

In order to support clients aiming for business expansion in China, Lee & Yu Certified Public Accountants has established a strategic association with CAC CPA Limited, one of the largest full service accountant firms in China.

CAC provides comprehensive accounting services such as audit and assurance, asset evaluation, management consultancy, taxation consultancy, construction estimate...etc. CAC is officially authorised by the nation's government and is thus qualified to audit and evaluate securities and futures, large government-owned corporations, financial enterprises, and real estate properties. CAC is frequently recognised as one of the top accountant firms in China.

Our association increases the scope of services we are able to offer clients in China and expands our geographic presence. Headquartered in one of the China's financial centre, Guangzhou, CAC was re-established in 2013 and has become one of the greatest firm in China, providing clients with high quality, efficient and professional accounting consultancy services. It now has offices in 16 major cities in China including Beijing, Shanghai, Guangzhou, Chengdu, Changsha and Jinan.

行政人員介紹 Executives' Profile

李志輝 Lee Chi Fai, George

合夥人 Partner

執業會計師 • 特許公認會計師公會資深會員 • 會計學(榮譽)學士
CPA (Practising), FCCA, BA (Hons) Accounting

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李志輝擁有超過18年的專業審計經驗。李先生曾處理過不少中型至大型審計工作，經驗豐富，其中涉及行業廣泛，包括製造業、航運業、地產及建築、證券及貿易服務。李先生亦曾參與不少交易支援工作，包括上市融資、有關公司收購的財務盡責調查等。

李先生是香港執業會計師及英國特許公認會計師公會成員。

George Lee has over 18 years of professional assurance experience. He has extensive experience in handling medium to large size audit assignments over a wide range of industries including manufacturing, shipping, property and construction, securities and trading. He also has been involved in transaction support assignments including initial public offerings, and financial due diligence in acquisitions of companies.

George is Certified Public Accountant (Practising) in Hong Kong and a member of the Association of Chartered Certified Accountants.



余仲良 Yu Chung Leung

合夥人 Partner

執業會計師 • 香港會計師公會授權監督 • 特許公認會計師公會資深會員 •
華人會計師公會會員 • 香港專業會計員 • 註冊稅務師 • 香港稅務學會會員 •
國際會計學文學碩士 • 會計學(榮譽)學士

CPA (Practising), AS, FCCA, MSCA, HKAT, CTA, ATIIHK, MAIA,
BA (Hons) Accounting

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余仲良先生在二零零三年加入本行前曾在大型國際會計師事務所任職經理，擁有超過18年專業審計經驗。專注於各類型的本地公司提供服務，其中包括小型企業、大型國際集團及製造商，以及本港和海外上市公司。余先生亦有協助企業制定及執行業務計劃，以至籌集資金的豐富經驗。另外，余先生亦為客戶提供企業顧問服務，如公司集資上市、收購合併、盡責調查以及業務重整等。

Mr. Yu, joining the firm in 2003, was an Audit Manager with a major international firm in Hong Kong and has more than 18 years of experience in dealing with a wide range of Hong Kong based companies, from small local entrepreneurial organisations to large international group and manufacturing companies, as well as companies listed on the Hong Kong and Overseas Stock Exchange. He also provides support to companies from business planning and implementation to the raising of finance, and assists clients with corporate advisory matters such as public company flotation, mergers and acquisitions, due diligence reviews and corporate restructuring.

Audit and Assurance

Company, established in Hong Kong as prescribed by Companies Ordinance of Chapter 32, should appoint the Certified Public Accountants to perform statutory audit. The audited financial statements are required to be approved by the shareholders in Annual General Meeting. In addition, Inland Revenue Department requests the submission of audited financial statements with Profits Tax Return for the assessment purpose.

Moreover, the audited financial statements also act as an indicator of commercial decision for the investors and the creditors, as they can understand the operations of the enterprises through the audited financial statements.

Statutory Audit

The method of our audit is to familiarize ourselves fully with all aspect of our clients' business which in turn enables us to plan throughly the nature and timing of the audit.

As part of the audit procedures, we evaluate our clients' internal control and accounting system and advise them how to safeguard their assets and to run their business more efficiently and effectively.

On completion of our audit, it is our practice to write to clients and inform themselves any matters of governance interest, which include our recommendations for improving internal controls systems and operating procedures.



審計

凡在香港成立的有限公司，根據香港法例第三十二章公司條例，必須委任獨立核數師進行賬目審計，並將有關已審計的賬目在股東周年大會內通過。此外，稅務局亦要求在遞交利得稅報表時，連同已審計賬目一并交回，以便進行評稅工作。

而且，已審計的賬目能給予投資者和債權人，作為商業投資決定的參考。因為他們能通過已審計的賬目瞭解企業營運情況。

法定審計

我們的審計方法是深入了解客戶的行業獨有特色，從而使我們可以計劃有關審計方法和時間。

在核數過程中，我們會留意及評估客戶會計制度和監管程度，為客戶探討和提供維護資產及提升實質效益的方法。

在審計完成，我們會告知客戶應該注意的有關法規，並建議客戶有關改善公司內控系統及運作的程序。

其它非法定審計服務包括

- 在香港主板和創業板以至其它海外上市公司之審計工作
- 進行合併、收購或上市時的盡責審計
- 特別事項的專題報告，如公司估值
- 調查針對特別事項，並研究及提出改善建議
- 業主立案法團，合夥經營業務及其他非法人團體的審計
- 投資項目評估

Other assurance services provided include:

- Act as reporting accountants for listing in local and overseas stock market.
- Due diligent review during mergers, acquisitions or pre-listing.
- Special reports for specific purposes such as valuation of companies.
- Investigation on specific areas with appropriate improvement advice.
- Audits of owner's association, partnership and other unincorporated bodies.
- Appraisal of investment projects





稅務

我們能為客戶在香港、澳門、中國及其他地方的經營業務提供全面性的稅務建議、稅務計劃及稅務覆核服務。

以下是我們提供的廣泛稅務服務：

- 處理稅務局的稅務調查
- 處理企業及個人稅務事宜
- 提供跨境稅務計劃以減少香港和海外的稅項
- 提供上市前之企業架構重組及稅務計劃
- 移民前之稅務安排
- 審閱轉讓定價政策
- 遺產稅策劃
- 處理稅務上訴及代表客戶與稅務局磋商

Taxation

We provide comprehensive taxation advice, tax planning and tax appeal services for business and individuals located or doing business in Hong Kong, Macau, China and other countries.

Our wide range of tax services include the following :

- Tax field audit and investigation
- Corporate and individual tax compliance services
- Cross-border tax planning
- Corporate restructuring and tax planning prior to listing in - major stock markets
- Expatriate tax planning
- Transfer pricing review
- Estate planning
- Tax appeal and negotiation with the tax authorities





會計服務

獲取最新及準確的財務資訊在管理業務上是其中重要的一環。無論客戶的業務大小，為切合個人業務上的需要，我們樂意為客戶度身訂造準時、可靠及個人化的財務資訊。

我們的服務包括：

- 簿記服務
- 編制定期會計賬目、財務報告及週年財務報表
- 編制盈利預測表及現金流量表
- 暫時性的會計支援
- 提供財務管理之意見

Accounting

Keeping updated and accurate financial information is one of the important means to help you manage your business. Regardless of your business size, we are ready to tailor our timely, reliable and personalized service to meet your different accounting needs.

Our scope of services includes:

- Maintenance of accounting books and records
- Preparation of periodic management accounts, financial report and annual financial statements
- Preparation of profit projections and cash flow forecasts
- Provision of temporary accounting assistance
- General accounting advisory



企業秘書服務

我們的關連公司 "李志輝·余仲良企業服務有限公司" 提供全面性的企業商業服務，及作各項商業上的安排以達到保障客戶的利益，這些服務由本所合夥人直接監管。

這些服務包括：

- 在香港、澳門、中國大陸和海外其它地方成立有限公司
- 提供公司的註冊地址
- 擔任有限公司的法定秘書及股票登記和過戶工作
- 提供代理董事及代理股東服務
- 代管理公司銀行戶口收支
- 作為海外公司駐香港的代表人

Corporate Secretarial Services

We provide a full range of corporate business services to assist our clients in fulfilling all the requirements to their corporate affairs both by law and by commercial prudence through our related company, Lee and Yu Corporate Services Limited, which is under the direct supervision of our partners.

The services provided include the following :

- Formation of companies in Hong Kong, Macau, China and other countries
- Providing a registered office
- Acting as company secretaries and share registrar
- Providing nominee directors and shareholders
- Managing, operating and controlling bank accounts for clients
- Acting as local representative for overseas companies

企業融資

本所為客戶提供優質的專業服務，為客戶的企業融資交易，擔當主要顧問的角色。無論是業務買賣、資金籌組，尋找合作經營者或策略性夥伴，我們的專業隊伍能助你達成目標。

上市公司

本所合夥人擁有豐富經驗為本地或海外公司在香港主板或創業板及在海外市場上市籌集資金，並且能夠提供始於上市前的業務評估及編寫會計師報告，或作出盈利預測等服務。

Corporate Finance

We provide our clients with an excellence professional service by acting as your lead advisor in corporate finance transactions.

Even it is selling or buying a business, raising capital, looking for joint venture partners or strategic partners, our professional team will assist you to accomplish your strategic objectives.

Going Public

Our partners are experienced in assisting companies in raising capital through listing on the Main or GEM Board in Hong Kong or overseas market. We can assist throughout the process starting with pre-floatation reviews to production of accountant's reports and assisting with the preparation of profit forecasts.





開曼基金

本所與開曼群島金融管理局（CIMA）批准的審計師合作，為開曼群島投資基金提供審計服務。

我們在開曼基金審計方面經驗豐富，合作團隊均為CIMA認可的審計師，對離岸司法管轄區的法律法規有透徹的了解，能夠為客戶提供專業的開曼基金投資諮詢。可以幫助客戶更有戰略地應對社會經濟環境，使開曼基金投資獲得成功。

此外，我們與其他開曼服務提供商（包括律師事務所、基金管理人和獨立董事）有著牢固的關係，我們可以進一步協助轉介他們註冊流程的其他方面。

Cayman Fund

We have partnered with The Cayman Islands Monetary Authority ("CIMA") approved auditor to provide audit services to Cayman Island investment funds.

Our team and its partners, CIMA approved auditors who are experienced and have a thorough understanding of the laws and regulations in offshore jurisdictions, would be able to provide clients with professional Cayman Fund investment consultation. The advice would help clients to cope with the socio-economic environment in a more responsive and strategic way, thereby leading to the success of Cayman Fund investment.

In addition, we have strong relationships with other Cayman service providers, including law firms, fund administrators and independent directors, and we can make introductions to these parties to assist further in other aspects of the registration process.



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