



**Relationships | Conversations | Futures**

# **Baker Tilly Hong Kong Limited**

We will guide you through the ever-changing business world,  
helping you win now and anticipate tomorrow.

**Now, for tomorrow**



# Audit and Assurance

By working closely with you, we provide advice that strengthens your foundations so that you can anticipate the needs of tomorrow.



The range of audit and assurance services offered by Baker Tilly Hong Kong adds value whilst fulfilling our responsibility to report independently to an entity's shareholders. We ensure that your financial statements properly reflect your business position and that you are obtaining the maximum benefits under current taxation legislation.

As part of the audit review process, our team will isolate risk factors and alert management allowing you to stay ahead of the game. Our professionals work closely with your staff to maintain maximum efficiency and effectiveness in the financial reporting process.

## Enhancing the value of your business

Our audit and assurance service encompasses inspection, assessment and compilation of financial statements.

Each audit is unique and we plan our audits to achieve an in-depth understanding of your business operations. We then assign the appropriate individuals and design the audit process to match your specific circumstances. We discuss the key factors that affect your business and major developments which have occurred during the year. We avoid tests that are of little or no relevance to key areas of your business.

We use an electronic audit platform and associated software which allows our team to practice high-end analytics on a risk-based model as the basis for our audit and related advice that we provide.

In addition, professional advice on optimising internal control and technical advice on complex accounting issues is readily available.

In delivering these services we adhere to the highest standards of independence, integrity, professional objectivity and technical excellence.



### Our Service Areas

- Audits of HK public and private companies
- IFRS audits Audits in China
- Non-statutory audits
- Attestation services and reporting

### Satisfying your compliance needs

Baker Tilly Hong Kong is committed to staying at the forefront of technical and regulatory change. Our highly experienced technical team provides advice and assistance on regulatory matters and complex accounting issues.

### Other areas where we can help

Our expertise also extends to an array of non-statutory assurance services such as:

- Audits in connection with IPOs on the Hong Kong Main Board and GEM markets. Also covered are markets outside Hong Kong including NASDAQ, AIM, Australia (ASX) and Singapore (SES).
- Special audits for mergers and acquisitions.
- Due diligence reviews in Hong Kong and Mainland China.
- Special audits in connection with litigation.
- Consulting services on technical, accounting and financial reporting issues.

Baker Tilly Hong Kong also provides assurance services for various charities and other not-for-profit organisations.

## Contact us



**Cynthia Lo**  
Managing Director

✉ [cynthialo@bakertilly.hk](mailto:cynthialo@bakertilly.hk)  
☎ +852 2152 2622



**Edmond Chan**  
Executive Director

✉ [edmondchan@bakertilly.hk](mailto:edmondchan@bakertilly.hk)  
☎ +852 2152 2685

# TAX

Baker Tilly Hong Kong will work closely with you to arrive at the best options available to maximise your wealth and resources.

For many years Baker Tilly Hong Kong has been at the forefront of taxation developments in Hong Kong. Hence we have developed particular specialisations drawn from serving our diverse client base.

We offer a full range of year-round taxation services both local and expatriate for personal and business clients. Whether you require routine annual compliance for your business or specialised advice to support your strategies, we will plan for and identify issues that address your situation as a whole, allowing you to make informed decisions.

## **Savvy planning at every level**

You can expect Baker Tilly Hong Kong to minimise your taxes by formulating bespoke solutions based on your unique circumstances. All our taxation services take as their starting point the realisation of real value for you.

Our advisors will become familiar with your objectives and finances, and learn to anticipate your needs. We will help you identify alternatives, understand the commercial considerations, and structure transactions in a way that achieves your objectives. We will work closely with you and provide the assurance of meeting all tax compliance responsibilities in an accurate and timely way.

With a large tax practice, Baker Tilly Hong Kong has extensive experience in advising on optimal investment structures in Asia in relation to group structures and trust establishments. By offering pragmatic advice, our experts help minimise your overall tax exposure.

You will benefit from our thorough knowledge of Hong Kong and international tax laws combined with a sound understanding of your marketplace. Our integrated approach delivers significant improvements even to the most complex tax assignments.

## Worldwide tax savings

Baker Tilly Hong Kong has the resources, experience, and depth of knowledge to offer a full range of compliance and tax planning services both local and international.

Our tax faculty comprises internationally trained and experienced professionals, supplemented by input from the extensive Baker Tilly International network where required. With the support of a Top Ten accounting and business advisory network, we ensure that tax structuring and outcomes in different jurisdictions are complimentary rather than adversarial.

## Proficient China tax solutions

Baker Tilly Hong Kong can help you plan a tax-efficient approach to every aspect of your interests in China. We maintain a close working relationship with Baker Tilly in China to advise on corporate, indirect and personal taxes on the Mainland. Our advice helps in reducing the effective tax rate, removing tax uncertainties, and achieving value through real cash savings.

Our tax specialists have been involved in assisting a number of sizeable companies achieve their business aspirations on the Mainland.

## Our Service Areas

- Pre-listing structures and their international tax implications
- Tax field audit and investigation cases, cross-border and back duty issues, negotiation of compromise settlements for corporate and individual clients with the IRD
- Pursue objectives and tax dispute cases with the IRD up to the Board of Review level
- Defend challenges instituted by the IRD by way of judicial review
- Corporate and personal tax
- Tax efficient planning and restructure for companies and groups
- Taxation for partnerships and unincorporated businesses
- PRC enterprise income tax, VAT, business tax
- Tax equalisation arrangements
- Family trust structure and tax advisory, provision of trustee services
- Employee remuneration solutions
- Working visas and resident permit applications
- Pre-migration tax planning for individuals
- PRC tax health check and due diligence reviews
- M&A tax implications in China
- Establishment of various commercial enterprises under CEPA

## Contact us



**Joseph Lam**  
Executive Director

✉ josephlam@bakertilly.hk  
☎ +852 2152 2652

# Risk Advisory

BT Corporate Governance Limited (“BTCGL”) has developed an advanced internal audit and risk advisory approach. Our methodology is designed to adapt to your existing processes and provide ideas to augment this when so requested, or apply our own methodology where appropriate.

## **Internal Control & Risk Management Framework**

Our internal control framework follows standards established by the Institute of Internal Auditors and the concepts defined by the Committee of Sponsoring Organisations of the Treadway Commission. We have the capability to apply Control Objectives for Information and Related Technology (COBIT) and other relevant internal control and risk management frameworks where relevant to specific assignments.

## **Pre-IPO Internal Control Review**

Before your company embarks on the IPO journey, you need to ensure that appropriate governance, risk management and compliance structures have been established to meet regulatory requirements. An informed independent review provides the necessary insight to determine whether your company's operational, compliance and reporting objectives are realized.

We offers Pre-IPO Internal Control Review which includes a full scope internal control review and assessment on the operations, risk management and governance structure of your organisation. With our rich insight, shareholders and the management team can make critical strategic decisions before going public.

## **Internal Controls & Risk Management Assessment**

We provide an independent appraisal of the business unit by examining and evaluating the adequacy and effectiveness of its internal control and risk management structure. We furnish owners with recommendations, appraisals, analysis and other information concerning the activities reviewed.

## **Special Internal Control Review for Trade Resumption**

When a listed company experiences fraud, it should fulfil its resumption guidance to engage a competent internal control consultant to perform a detailed internal control review to demonstrate the company's ability to maintain an adequate and effective internal control system to prevent the occurrence of similar incidents. In this regard, we have successfully assisted numerous listed companies to resume their trading of stocks.

Our services include policies and procedures set up, directors and management training, internal control review, response to queries raise by Hong Kong Stock Exchange and other regulatory bodies.

## Compliance and AML Review

Non-compliance can expose a company to the risk of fine, loss of business and even criminal penalties. Our compliance and AML review services assist the company to identify the gap between its real practices and the regulatory requirements, provide practical solutions and recommendations to our clients to improve the operation procedures, with the ultimate goal to reduce the risk of non-compliance with the law and regulations.

### AML services include:

- AML risk assessment
- Transaction monitoring and suspicious activity reporting
- AML policy write-up and review
- AML and compliance training
- Compliance appraisal and evaluations
- Independent review for licensed corporations
- Compliance and operation manual write-up and review

## ISAE 3402 Assurance Reports

Assurance reports on controls at a service organisation allow the clients of the organisation and their auditors to understand certain key internal control policies and procedures of the organisation that handles the certain process under the outsourcing arrangement. It can provide comfort on the adequacy and effectiveness of control of the service organisation, hence enhances the stakeholders' confidence on the transactions proceed by the organisation.

Depending on the stage of implementation of controls of the service organisation, we can provide opinion on service organisations' control under Type 1 or Type 2 reports.

### Our Service Areas

- Internal control review
- Enterprise risk assessment
- Pre-IPO/Post listing internal control review (PN21/PN2)
- Internal audit outsourcing
- Corporate governance advisory
- ISAE 3402 assurance reports on controls
- Policies and procedures write-up
- Special internal control review for trade resumption

## Contact us



**Faith Del Rosario**  
Executive Director

✉ faithdelrosario@btcgl.hk  
☎ +852 2152 2668



**Kay Lo**  
Director

✉ kaylo@btcgl.hk  
☎ +852 2152 2669



**Maggie Lee**  
Director

✉ maggielee@btcgl.hk  
☎ +852 2152 2670

# Environmental, Social and Governance (ESG) Services



Integrating Environmental, Social, and Governance (ESG) principles is a strategic advantage for companies achieving sustainable success. By prioritising sustainability, companies enhance their reputation, attract potential investors, mitigate risks, and foster innovation. Our ESG service empowers businesses to harness these benefits through tailored strategies, robust measurement, and global sustainability alignment. Join us in driving the long-term sustainable success through ESG.

## Embracing ESG for Long-Term Success in a Beyond Profit Approach

Proactive adoption of enhanced ESG disclosure and targets, along with the development of carbon neutrality transition plans and utilization of green finance, in alignment with China and Hong Kong's commitments under the Paris Agreement to achieve carbon neutrality by 2060 and 2050 respectively, offers significant advantages for companies. Embracing ESG practices is a strategic move that positions companies for a long-term success in a rapidly changing business landscape, while contributing to the collective goal of a more sustainable world.

- Reduced Operational Costs Through Efficiency Improvements
- Access to Funding and Capital
- Innovation and Competitive Advantage
- Positive Impact on the Communities and Environment
- Enhanced Reputation and Brand Value
- Increased Stakeholder Trust
- Compliance With Evolving Regulations and Standards
- Long-Term Sustainability and Resilience

Step into a sustainable future with BTCGL through ESG. Let's drive success while making a positive impact on the world. Join our journey towards a better tomorrow.

## Corporate Reporting and Compliance

- ESG Reporting
- ESG Data Calculation
- ESG Policy Drafting
- ESG Governance Advisory
- Materiality Assessment and Double Materiality

## ESG Strategy

- ESG Health Check Assessment
- ESG Training and Guidance
- ESG Rating Advisory
- Sustainability Supplier Assessment
- ISO and Green Certification Assistance

## Climate and Decarbonisation Advisory

- ESG Risk Assessment (Climate Scenario Analysis)
- Emission Targets Setting (SBTi Based Targets initiative)
- Energy Conservation Strategic Plan
- Carbon Offset Strategy Advisory

## ESG Assurance

- Sustainability Report Assurance
- Green Finance Assurance

### Our Service Areas

- ESG disclosure reporting service
- ESG assurance service
- ESG targets setting and performance monitoring
- ESG training and guidance
- Materiality assessment and stakeholder engagement
- Green and sustainable finance
- Carbon accounting and decarbonisation advisory
- Climate scenario analysis and TCFD reporting
- ISO Environmental and Energy Management System set-up
- ESG governance advisory
- Advisory on transition to circular economy

## Contact us



**Kay Lo**  
Director

✉ kaylo@btcgl.hk  
☎ +852 2152 2669

# Forensic Investigation



We provide the highest level of litigation consulting and legal services for arbitration, mediation, complex commercial litigation, and financial investigations. Our services encompass reviewing litigation issues and strategies, loss assessment, expert analysis of claims, and examination of financial matters.

Our experienced experts, including practicing lawyers, former ICAC enforcement officers, CPAs, and CFAs, are skilled and ready to tackle any challenge. Baker Tilly combines local knowledge with international networks to be your dependable partner as you expand your business globally. Whether you are a start-up, mid-sized enterprise, or multinational corporation, our comprehensive business services can help you manage your operations efficiently, allowing you to focus on running your company.

## Forensic Accounting

Our forensic accounting experts have extensive experience working with special committees, legal counsel and compliance departments to investigate bribery and corruption allegations.

## Investigations

Complex financial issues often demand timely and credible expert advice. Baker Tilly Aranea can support you to cope with anticipated disputes or litigation. We deal extensively with asset tracing and recovery as a result of a dispute, false accounting, or professional negligence. We are familiar with the process of gathering and presenting evidence for use in court.

### Cybersecurity assessment and IT consulting

The phishing campaign service simulates real-world phishing attacks to assess a company's ability to identify fraudulent emails and provides employees with tailored training to improve their ability to identify and respond to such threats.

### Corporate survey

Effective internal investigations (including employee malfeasance, intellectual property theft, supplier fraud or other suspected misconduct) can help avoid unnecessary litigation and regulatory scrutiny and focus on business operations.

### Anti-money laundering consulting

Our professionals advise financial institutions of all types and sizes, including banks, reserve banks, non-bank financial companies, mortgage companies, insurance companies, and investment banks operating in China and Hong Kong. Clients range from large and complex global institutions to small community banks and fintech companies.

#### Our Service Areas

- Forensic accounting
- Provide Expert opinion
- Fund tracking and realisation
- Assist in Shareholder's dispute
- Computer forensic analysis
- Commercial litigation
- Investigation review

## Contact us



**Faith Del Rosario**  
Executive Director

✉ [faithdelrosario@btcgl.hk](mailto:faithdelrosario@btcgl.hk)

☎ +852 2152 2668

# Financial Advisory

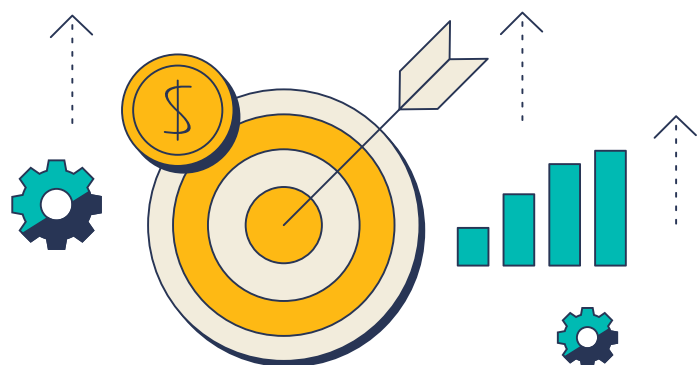
Backed by our dedicated experts and rich expertise in Hong Kong and China, our transaction advisory services partner with entrepreneurs at different stages of the business cycle.

We assist clients in making strategic investment decisions by our comprehensive corporate finance solutions and advice.

Baker Tilly Financial Advisory Services Limited has extensive experience in domestic and overseas mergers and acquisitions in Hong Kong and China. Our services extend to every stage of transactions, from identifying opportunities, evaluating projects and assisting negotiations to post-transaction management.

We assist our clients in identifying key issues in the business transition through a rigorous and customised due diligence process. Our team will actively communicate with our clients on the progress of the due diligence and any red flag identified.

Members of our experienced team combine their sector knowledge and due diligence expertise.



## Our Major Services Include:

### Mergers and acquisitions

- Strategy
- Identifying targets
- Evaluation and negotiation

### Private-equity transactions, including management buy-ins and buy-outs

- Negotiations
- Fund raising
- Deal execution

### Providing strategic advice

- Understanding the business and identifying the issues
- Analysing the company's strategic direction and strategic planning

### Disposal

- Planning
- Identifying target buyers
- Assisting with negotiations

### Raising development capital

- identifying and approaching funders
- Securing debt and private equity packages



## Contact us



**Faith Del Rosario**  
Executive Director

✉ [faithdelrosario@btcgl.hk](mailto:faithdelrosario@btcgl.hk)  
☎ +852 2152 2668



**Samson Choi**  
Chief Advisor

✉ [samsonchoi@bakertilly.hk](mailto:samsonchoi@bakertilly.hk)  
☎ +852 2152 2650

# Corporate Services

The Baker Tilly Hong Kong team provides tailored advice on corporate structures, tax and company incorporation process.

Whether you are considering setting up a new international structure, or if you have one already established, developing your strategic plan requires careful thought and implementation. As you venture into the international business arena, Baker Tilly Hong Kong can provide the expertise and business support you need to succeed.

Combining local knowledge and an international presence, Baker Tilly Hong Kong is a reliable partner when you are expanding globally. Whether you are a startup or multi-national, we offer a range of business services to help you manage your operations efficiently so that you can focus on driving your business.

## Setting up in Hong Kong

Market entry can be hassle-free with the help of our skilled team. Baker Tilly Hong Kong can assist you to incorporate a local company to meet local regulatory obligations.

In addition, we can act as company secretary for the Hong Kong limited company, and provide a registered office address in Hong Kong, if required.

## Your trustworthy business partner

When the Hong Kong company is incorporated, we can further assist in opening a local bank account. With the evermore demanding “know your customer” and “anti-money laundering” legislation, this is no easy task. With many years of experience and a wealth of local contacts we can make this process significantly less painful.

## Helping you make the right moves

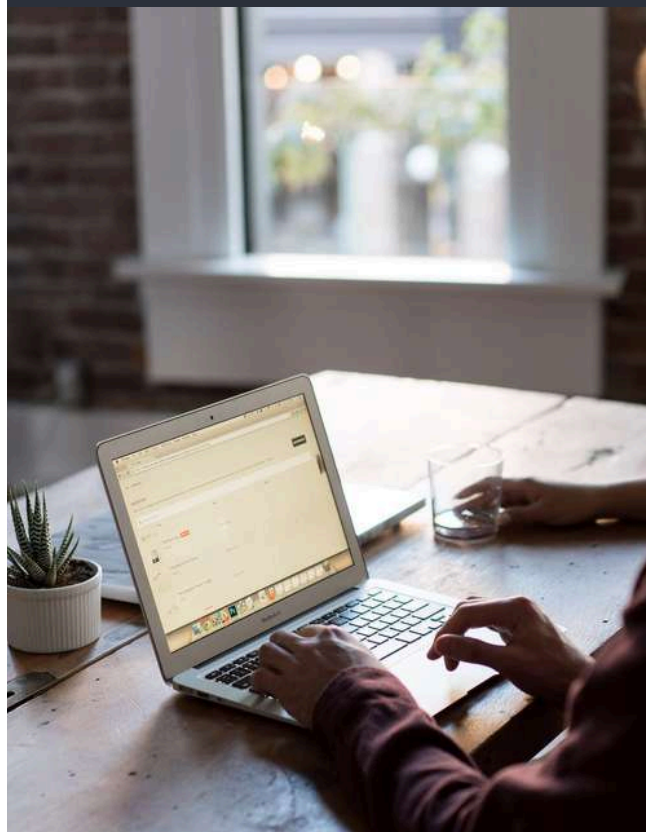
Our solutions-based focus covers tax and regulatory obligations, at both the domestic and international level. Services provided include:

- Incorporating and maintaining companies in Hong Kong and overseas jurisdictions
- Preparing and filing statutory notices and returns
- Maintaining statutory records
- Preparing minutes of directors' and shareholders' meetings, including attending meetings as required
- Providing a registered office and/or correspondence address
- Preparing necessary documents for the operation of bank accounts
- Advising on and arranging corporate reorganisations
- Arranging for companies to be deregistered from the Companies Registry



## Our Service Areas

- Corporate structures
- Hong Kong and cross-border company incorporation
- Secretarial support and registered office  
Operating bank accounts



## Contact us



**Cynthia Lo**  
Managing Director

✉ cynthialo@bakertilly.hk  
☎ +852 2152 2622



**Joseph Lam**  
Executive Director

✉ josephlam@bakertilly.hk  
☎ +852 2152 2652



# Accounting

We can fulfil your finance and accounting needs so that you may commit valuable resources on running your company.



In business, information is the key to making the right decision at the right time. You can depend on advisors from Baker Tilly Hong Kong to prepare your accounting records on time, with tailored analyses to allow you to manage effectively.

Today's business landscape demands sound finances and nimble tactics. Your financial standing impacts your short and long-term strategy more than in the books.

Baker Tilly Hong Kong offers accounting services that allow you to manage your business effectively.

## **Meaningful financial information, on time**

Whatever the size or complexity of your business our specialists can enhance efficiency and control. Through our accounting and advisory offerings, we maximise efficiency by identifying opportunities to improve work processes. You can rely on deliverables to be completed on time, giving you the information you need, when needed.

We combine a wide breadth of industry knowledge with the efficient use of sophisticated accounting technology. Our team approach gives you access to experts who are skilled to take on your accounting responsibilities, enabling you to concentrate on achieving better business results.

## **Cost-conscious business owners choose to outsource**

The drivers to lower operational expenses are ubiquitous. The systems and processes we put in place are both cost-effective and relevant whether you are a startup, running and managing operations, managing growth, or contemplating fundraising.

Outsourcing accounting services is beneficial to any organisation that deals with financial transactions and has reporting requirements.

## Bookkeeping, preparation of accounts, audit support

In bookkeeping our duties include handling accounting transactions on accrual basis. Our trained staff can prepare accounting and general journal entries, make provisions for regular accruals and review the full list of general ledger accounts to ensure the accounting information is properly recorded.

We will deliver management accounts tailored to your specific needs, providing insights that go beyond the numbers. Our reports will not only present the figures but also interpret their significance for your business, helping you understand trends, identify opportunities, and make informed decisions for future growth.

In addition, as an external accountant with deep understanding of the company's transactions and financial reporting requirements, we can coordinate and work with your auditors in response to their queries and prepare the necessary schedules and provide information in relation to the accounting information.

## Processing of payment transactions

We understand timely and efficient payments contribute to building healthy relationships between corporations that could facilitates future business connections. Our team can assist preparing payment entries for your electronic authorisation and process transactions through internet banking or payment by check or telegraphic transfer under your instructions.

## Financial report compilation

While most companies view the year end to be an annual chore, it is in fact an indispensable statement documenting the financial position and health of your business. Our accounting advisory team can help your financial reporting be top-class. Our fully-tailored plan will cover all your needs, from producing financial statements, dealing with complex transactions and answering auditor queries. A well-prepared set of financial statements speaks volumes to investors and stakeholders, and is a great starting point for conversations with new ones.

## Calculation of long services payments for Hong Kong employments

Following the June 2023 amendment to the Employment Ordinance, employers are no longer allowed to offset severance and long service payments against the accrued benefits derived from the employer's MPF contributions. Our expert team provides assistance with calculations to ensure compliance with the requirements under Hong Kong Accounting Standard 19, "Employee Benefits," helping you navigate this important change seamlessly.

## Other ad hoc services

Our team members are qualified accountants with solid experience in the accounting and financial reporting aspects and they can offer professional advices for your business from time to time. We welcome your enquiries for any accounting advisory projects that we can support.

### Our Service Areas

- Bookkeeping, preparation of accounts, audit support
- Processing of payment transactions
- Financial report compilation
- Calculation of long services payments for Hong Kong employments
- Other ad hoc services

## Contact us



**Janet Tsang**  
Executive Director

✉ janettsang@bakertilly.hk  
☎ +852 2152 2689



# HR Consultation and BPO Services

We can fulfil your finance and accounting needs so that you may commit valuable resources on running your company.

With our help, you can stay focused on core HR functions like talent management and retention, succession planning and change management.

Outsourcing is a proven strategy in achieving efficiency. Our talented professionals have the resources and skills to facilitate your human resource management.

## Payroll

Our payroll outsourcing services relieve clients of the administrative and regulatory compliance burden in Hong Kong.

Monthly payroll is calculated using our sophisticated HR program. Based on information provided by you, payroll report and mandatory forms are generated.

Our team is well-versed in the fine details of the Hong Kong Employment Ordinance, thus providing value added services to our payroll clients. We follow strict guidelines on the handling of sensitive and confidential employee data, ensuring compliance with the Personal Data (Privacy) Ordinance.

Our fees are based on the complexity of the assignment. Basic coverage includes:

- Monthly payroll and Mandatory Provident Fund (MPF) administration
- Distribute ePayslip and salaries on pay day
- Prepare various Employer's Returns to the Hong Kong Inland Revenue Department based on payroll data
- Compliance with various employment related Ordinances
- Calculation of long service and severance payments

We eliminate concerns over high staff turnover in the HR Division, the need for investment in HR software and the challenge of monitoring continuous changes to the Hong Kong Employment Ordinance.

## Recruitment and selection

Selecting the right people for senior positions is crucial to business performance. Recruitment is your first step to success.

Our top priority is to fulfil our clients' strategic needs in locating the best candidate to fit the position offered. We specialise in accounting and finance, executive management and administration.

Our recruitment service package covers the following:

- Drafting job advertisements
- Insertions in appropriate media
- Initial screening
- Providing a short list of candidates for client selection
- Conducting first interview with selected candidates
- Arranging second interviews for client
- Negotiating and communicating offer

## HR Internal Audit

The changing nature of HR management demands HR professionals to shift from an operational role to a truly strategic one. An objective HR Internal Audit review of HR policies, practices, procedures and strategies can help identify issues and find solutions to problems, or introduce new measures for improvement. A roadmap for change can be created, aligning HR strategies with business goals.

## Termination

When an exit is proposed, it is vital that management communicate the message tactfully. It is equally important that the final compensation payment is calculated in accordance with the Hong Kong Employment Ordinance.

We have extensive experience assisting clients with difficult HR scenarios. Our professional input on the severance of senior staff has been the subject of favourable client comment on a number of occasions.

### Our Service Areas

- Payroll services
- Recruitment and selection
- Termination
- HR internal audit



## Contact us



**May Ng**  
Director

✉ [mayng@bakertilly.hk](mailto:mayng@bakertilly.hk)  
☎ +852 2152 2665



# Technical Regulatory Advisory and Training Service

Provided either as part of the audit process or to address ad-hoc problems and disputes, our technical advice and assistance on regulatory matters helps your business build internal control and corporate governance procedures. Our professionals can assist you in regulatory investigations and proceedings, up to and including action or prosecution by regulators. Written opinions, and second opinions where considered necessary, on complex accounting and regulatory issues can be provided.

## What can you expect from Baker Tilly 's Technical and Regulatory Services Department:

- A genuine expert-led team
- Compliance with regulatory requirements
- Dependable and candid advice
- Technical excellence.

### Our Service Areas

- Technical advice on financial reporting
- Bespoke technical training
- Technical advice on compliance with ethical and quality control standards.

## Contact us



**Sky Yuen**  
Director

✉ skyyuen@bakertilly.hk  
☎ +852 2152 2743



## About Baker Tilly Hong Kong

Baker Tilly Hong Kong is a full-service accounting and advisory firm that offers industries specialised services in audit and assurance, tax and corporate services, risk and financial advisory, forensic investigation, corporate restructuring, recovery and insolvency.

Baker Tilly Hong Kong is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.

### Contact us

 Level 8, K11 ATELIER King's Road  
728 King's Road, Quarry Bay, Hong Kong

 +852 2525 0171

### Website

 [www.bakertilly.hk](http://www.bakertilly.hk)

### Follow us



**Now, for tomorrow**