



毕马威

# 毕马威中国 KPMG China

洞察机遇，携手未来  
From insights to opportunities



2023

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# 01 毕马威简介

## About KPMG

毕马威中国在三十一个城市设有办事机构，合伙人及员工超过15,000名，分布在北京、长春、长沙、成都、重庆、大连、东莞、佛山、福州、广州、海口、杭州、合肥、济南、南京、南通、宁波、青岛、上海、沈阳、深圳、苏州、太原、天津、武汉、无锡、厦门、西安、郑州、香港特别行政区和澳门特别行政区。在这些办事机构紧密合作下，毕马威中国能够高效和迅速地调动各方面的资源，为客户提供高质量的服务。

1992年，毕马威在中国内地成为首家获准开业的中外合作会计师事务所。2012年8月1日，毕马威成为四大会计师事务所之中首家从中外合作制转为特殊普通合伙的事务所。毕马威香港的成立更早在1945年。率先打入市场的先机以及对质量的不懈追求，使我们积累了丰富的行业经验，中国多家知名企业长期聘请毕马威提供广泛领域的专业服务（包括审计、税务和咨询），也反映了毕马威的领导地位。

KPMG China has offices located in 31 cities with over 15,000 partners and staff, in Beijing, Changchun, Changsha, Chengdu, Chongqing, Dalian, Dongguan, Foshan, Fuzhou, Guangzhou, Haikou, Hangzhou, Hefei, Jinan, Nanjing, Nantong, Ningbo, Qingdao, Shanghai, Shenyang, Shenzhen, Suzhou, Taiyuan, Tianjin, Wuhan, Wuxi, Xiamen, Xi'an, Zhengzhou, Hong Kong SAR and Macau SAR. Working collaboratively across all these offices, KPMG China can deploy experienced professionals efficiently, wherever our client is located.

In 1992, KPMG became the first international accounting network to be granted a joint venture licence in the Chinese Mainland. KPMG was also the first among the Big Four in the Chinese Mainland to convert from a joint venture to a special general partnership, as of 1 August 2012. Additionally, the Hong Kong firm can trace its origins to 1945. This early commitment to this market, together with an unwavering focus on quality, has been the foundation for accumulated industry experience, and is reflected in KPMG's appointment for multidisciplinary services (including Audit, Tax and Advisory) by some of China's most prestigious companies.

毕马威能够提供多元化的专业服务，  
协助客户达成业务目标和迎接挑战。

## 针对客户的业务目标和挑战 出谋献策

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



**KPMG offers a range of services  
to help you address challenges and achieve your goals.**

# Focused on your goals and challenges

- **Strengthening reporting:** Many of KPMG's services support the drive towards better governance and more effective reporting. Demands for higher standards of accountability, performance and corporate governance have brought new requirements to achieve more comprehensive, accurate and insightful financial reporting. To inspire confidence in the capital markets, companies will increasingly be expected to explain their responses to business risks and the link between objectives and performance.
- **Raising finance:** Many companies operating in China are looking at different ways to raise capital to be able to act swiftly and respond to changes in the market as they face increasing competition. Raising equity or debt gives companies the financial resources to pursue sustained growth and achieve a variety of other strategic goals. However, choosing the right professional advisor is critical. KPMG has a strong track record of being involved in successful listings both within China and internationally. We can assist and provide services to our clients during the various stages of the listing process.
- **Growing value:** Many companies operating in China seek growth through joint ventures and mergers and acquisitions (M&A). Quality partners can be hard to find and require a considerable investment of time and effort. In this context, KPMG can provide timely professional advice and support to help companies respond to opportunities and secure value.
- **Sustaining performance:** Companies are under constant pressure to deliver improved results while managing a wide range of risks that can threaten the very survival of the business. It is important for companies to identify and manage the risks surrounding the business while addressing the most pressing problems. They must also continue to build value and communicate effectively with relevant stakeholders. KPMG's breadth of experience allows the firm to help companies achieve a well-rounded view of their risks and better understand potential gaps and actionable areas through data-driven insights.
- **Structuring the business:** Many companies are faced with the challenge of operating within the local requirements of numerous countries and jurisdictions, with different legal, regulatory and fiscal standards. In many cases, the organisation has been formed over time through a variety of acquisitions and alliances, with each separate business having its own legacy systems, procedures and standards. This can lead to a high level of complexity, but also the potential for efficiency gains through organisational or tax restructuring, improved processes and more effective information management.





# 行业洞察 Sector Insights

在现今竞争激烈的全球化市场中,所有公司都经历着前所未有的转变。

毕马威在中国和全球与各个行业的顶尖公司合作,客户信任我们可以协助他们解决在各自行业中面临的最大挑战。

为了帮助我们的客户将洞察转化为机遇,我们建立了实力雄厚的行业团队。我们在审计、税务和咨询方面经验丰富的专业人员对特定行业和市场情况有着深入了解,并凭借丰富的实际项目经验为我们的客户提供优质服务。

In today's highly competitive global markets, companies are undergoing unprecedented transformation.

KPMG works with top companies in every industry sector, both in China and globally. Our clients trust us to help them with their biggest challenges faced in their respective industries.

To help our clients translate insights into opportunities, we have established sector groups. Our seasoned professionals in Audit, Tax and Advisory have an intimate knowledge of sector-specific business issues and bring rich practical project experience to our client engagements.

更多行业洞察  
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毕马威特别建立了以下按行业划分的专责团队，致力于与业内的客户分享市场信息及不断提高自身的专业技能：

KPMG has built professional teams to share knowledge and develop their skills, with a focus on industry sectors grouped under our lines of business:

金融服务：

- 银行
- 资产管理
- 保险

Financial Services:

- Banking
- Asset Management
- Insurance

通信、媒体及科技与新经济

TMT & New Economy

医疗健康  
生命科学

Healthcare  
Life Sciences

政府及公共事务  
运输  
房地产

Government and Public  
Transport  
Real Estate

零售及消费品

Consumer Markets

能源、天然资源及化工

Energy, Natural Resources &  
Chemicals

工业制造及汽车

Industrial Manufacturing and  
Automotive

资本市场  
私人和家族企业  
私募股权

Capital Markets  
Private Enterprise  
Private Equity

国有企业服务

State-owned Enterprise Pillar

毕马威全球中国业务发展中心

Global China Practice





## “未来行业50”榜单系列

在现今竞争激烈的全球化市场中，所有公司都经历着前所未有的转变。为了帮助企业洞察行业、看清未来，毕马威中国希望通过未来行业50榜单系列，为企业清晰呈现行业洞察，化洞察为机遇，协助客户解决在各自行业中面临的挑战。毕马威与全球各行业顶尖公司合作，在审计、税务和咨询方面均拥有经验丰富且实力雄厚的行业团队，以专业视角洞察行业及市场，并凭借丰富项目经验为客户提供最优质的服务，助力企业洞察当下、把握未来。

商场如赛场，行业如赛道。毕马威中国推出涵盖金融、汽车、生物、消费、芯片、医疗健康、地产及政府等行业的“未来行业50”榜单系列，旨在根据企业身处的不同生命周期，引导他们做出契合其发展的战略选择，并帮助行业及资本遴选未来赛道上的明星企业。同时，毕马威提出以“未来行业50赛道”的概念，持续为企业搭建并拓宽各行业赛道。

## “Future Sector 50” rankings

Companies are going through unprecedented changes in today's highly competitive global market. To have a clear view of the changing landscape, and help businesses gain insight into industries and capture future trends, KPMG has introduced the “Future Sector 50” Ranking Series, to give a clear insight that can be translated into opportunities, and assist our clients to address the most significant challenges they face in their respective industries. KPMG works with leading companies across industries globally, and our experienced and capable audit, tax and advisory teams with a focus on industry sectors provide clients with quality services, industry and market insights from a professional perspective and extensive and practical experience to help companies gain insight today and seize opportunities tomorrow.

If business is a sports match, industries represent the fields of play. KPMG China's “Future 50” rankings and thought leadership series have been expanded across the finance, automotive, biotechnology, consumer markets, chip, healthcare, real estate and government industries, to guide emerging players in these important growth sectors in the strategic choices they make and connect rising stars with potential investors. KPMG China is launching the “Future Sector 50 Runways” concept to help illuminate industry runways for enterprises.



## 毕马威中国未来行业50榜单系列 KPMG China Future Sector 50 Ranking Series

自推出以来，毕马威“未来行业50”榜单系列始终坚持以专业性、公平性和平台性为三大特点，不断扩大各行业网络的内外连接，并最终增加行业生态系统的整体价值。评选过程由毕马威联合内外部专家共同组成评选委员会，从团队、技术、产品、市场、融资等多个维度，以公开、公正、公平的评价标准对企业进行评估。

我们希望毕马威“未来行业50”榜单系列成为这样一个提供行业赛道的平台，为企业带来更多的市场机遇，持续助力行业创新变革，共同揭示行业深刻洞察，预见行业未来。



## 未来独角兽

毕马威中国推出“未来独角兽”，致力于通过专业、权威、公平的平台发掘行业内有潜力的“独角兽”初创企业，帮助企业加速发展，引领行业创新突破，共同营造良好的科技创新产业。



## 未来企业家

毕马威中国的“未来企业家”致力于寻找行业领军人物、企业传承人、杰出学者、Z世代等勇于创新、成绩突出、具有社会可持续发展理念、分享深刻行业洞察、展现伟大企业家精神的杰出人才。



Since its launch, the series has been dedicated to providing a fair and professional platform for promoting top-notch enterprises and to expanding the playing field for enterprises of all stripes. During the selection process for rankings, KPMG partners along with external experts form review committees that professionally and fairly evaluate candidate companies across multiple dimensions, such as teams, technologies, products, markets and financing.

With the "Future Sector 50" series, KPMG ultimately aims to shed light on future industry trends, drive innovation and change within industries, and provide additional market opportunities for enterprises across these sectors.



## Future Unicorn

KPMG China launched the "Future Unicorn", which is dedicated to exploring potential "unicorn" start-ups in the industry through a professional, authoritative and fair platform. It helps companies to accelerate their development and lead the industry's innovation breakthroughs, ultimately creating a solid innovation and technology ecosystem.



## Future Entrepreneur

KPMG China's "Future Entrepreneur" is committed to finding exceptional people, such as industry leaders, enterprise inheritors, distinguished scholars, and Z-generations, who are brave in innovation, have outstanding achievements, possess the concept of sustainable societal development, share the profound industry insight, and showcase great entrepreneur spirit.



**审计及鉴证**

**财务报表审计**

**资本市场服务**

**会计咨询服务**

**环境、社会及治理 (ESG) 报告、  
计量和鉴证服务**

**信息技术审计**

**其他鉴证及审核服务**

**Audit and Assurance**

**Financial Statement Audit**

**Capital Markets Service**

**Accounting Advisory Service**

**ESG Reporting, Measurement  
and Assurance Services**

**Information Technology Audit**

**Other Forms of Assurance and  
Attestation Services**



# 03 审计和鉴证 Audit and Assurance

## 独立且高质量的审计、鉴证和其他服务

在毕马威，我们以公众利益和资本市场为出发点。我们的专业人员旨在激发市场对于数据和财务信息的信任，而毕马威也因注重创新而为客户带来效率和价值。

我们努力引入变革性技术，利用技术来超越预期、重塑审计流程，提供卓越的审计服务。借助不断延伸的科技力量来交付高质量审计和独创见解，毕马威正在引领审计的未来。

除财务报表审计外，我们亦广泛提供其他类型的审计、鉴证和其他服务，例如，与环境、社会及治理 (ESG) 有关的报告、计量和鉴证服务。

## Independent, quality audit, assurance and other services

At KPMG we act in the interest of global capital markets, individual investors, and the public. With the ultimate goal of inspiring trust in financial information and data provided to markets, we also aim to deliver efficiency and value to our clients.

We are committed to driving the future of audit for our clients, providing exceptional audits that leverage cutting-edge technology solutions to deliver both superior audit quality and a wider range of insights.

In addition to financial statement audit, we also provide a wide range of other audit, assurance and related services, including environmental, social and governance (ESG) reporting, measurement and assurance services.



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智动审计



坚守质量是履行公众利益承诺的基石，亦推动我们向“最受信任、最值得信任的专业服务机构”这一目标迈进。

## 审计、鉴证和其他服务

我们对按照中国内地、中国香港特别行政区、美国、英国及新加坡等资本市场适用的公认会计原则 (GAAP) 而编制的财务报表执行审计并出具审计意见。

我们亦为企业，尤其是上市过程中的企业，提供全面的协助与辅导。毕马威专业人员在本地及国际证券交易所的首次公开募股 (IPO) 及上市前的重组活动方面，均拥有丰富经验。

为帮助企业应对会计准则和法规要求的不断变更，迎接业务变化带来的挑战，我们可以在中国会计准则、国际财务报告准则、香港财务报告准则及美国公认会计原则方面，为企业提供咨询和培训服务。

除审计外，我们亦可根据企业特定的监管或管理要求，定制其他类型的鉴证服务，尤其是在 ESG 等备受公众和监管机构关注的新兴领域。通过这些服务，毕马威能够帮助企业找到新的方法来提升企业声誉、增强财务和非财务信息使用者的信心、建立并维系利益相关方的信任、改善企业绩效，并最终提升企业价值。

## 诚信和质量承诺

毕马威制定了明晰、明了的目标：要成为最受信任、最值得信任的专业服务机构。为了实现目标，我们把诚信和质量置于日常工作的核心。我们始终如一地按照职业准则开展工作，借助健全的质量管理体系，在客观、独立、讲求职业道德和诚信的环境中开展所有相关活动。

我们拥有完善的质量监控及合规程序，可以在单个审计项目层面及在本所的质量管理体系层面，严格监控审计质量，识别质量问题，执行根源分析，并且制定、实施和报告修正行动方案。

## 借助科技力量实现变革

科技已在毕马威所有的服务项目中发挥重要作用。我们将持续投资创新和新科技。目前，我们正持续开发技术解决方案，让我们的审计人员能够通过智能、直观的技术平台——KPMG Clara Workflow，利用其集成的新兴技术以及数据科学、审计自动化和数据可视化能力，始终如一地交付高质量审计服务。

毕马威智联平台 (KCC) 是一个网络在线平台，可以让项目组和客户在

便捷、安全的环境下加强彼此间的沟通。KCC 支持双向的文件共享，可就审计工作进度、问题解决情况进行高效、透明的沟通，避免出现意外状况。客户亦可通过 KCC 平台，直接访问毕马威最新发布的行业见解，以及就相关技术专题提供的培训。

我们拥有审计技术专责团队，致力开发智能工具并为项目组定制技术解决方案。在毕马威，我们为年轻同事提供更多机会和激励措施，鼓励他们创造技术方案，并为他们提供支持，让这些技术方案能够落地实施。我们还每年举办审计创新竞赛，激发员工大胆创想，同时推进智能工具等技术措施。

Our relentless focus on quality underpins our commitment to serve the public interest and drives our ambition to be the most trusted and trustworthy professional services organisation.

## Audit, assurance and other services

We perform audits and provide our audit opinions on financial statements prepared in accordance with a range of relevant Generally Accepted Accounting Principals (GAAP), including those applicable in the Chinese Mainland, Hong Kong SAR, the US, the UK, Singapore and other markets.

We also provide wide-ranging professional advice to companies, particularly when clients are going public. Our professionals are experienced in initial public offerings (IPOs) and the restructuring process that normally occurs prior to listing, on both local and international securities exchanges.

In order to help companies respond to changing accounting standards and regulations, and to address the impacts of business change, we provide advice and training on PRC GAAP, International Financial Reporting Standards (IFRS), Hong Kong Financial Reporting Standards (HKFRS) and US GAAP.

Beyond audit, we provide a wide range of other forms of assurance services to meet our clients' regulatory or business needs, particularly in emerging areas of public and regulatory interest like environmental, social and governance (ESG). In this way, KPMG helps companies find new ways to enhance their reputation, boost the confidence of the users of financial and non-financial information, build and maintain

trust with their stakeholders, improve their corporate performance, and ultimately increase value.

## Our commitment to integrity and quality

KPMG has a simple but bold ambition: to become the most trusted and trustworthy professional services organisation. To achieve this, integrity and quality lie at the heart of the way we do things every day. We perform our work consistently in line with professional standards, supported by a strong system of quality management. As such, all of our related activities are undertaken in an environment of objectivity, independence, ethics and integrity.

We have robust quality monitoring and compliance programmes to rigorously monitor audit quality, identify quality deficiencies, perform root cause analysis and develop, implement and report remedial action plans, with respect to both individual audit engagements and the firm's overall system of quality management.

## Transforming through technology

With technology as a core element of all of our services, we are continuously investing in a range of innovative technology solutions in our service areas. For example, KPMG Clara Workflow, our smart and intuitive technology platform, integrates new and emerging technologies with advanced capabilities that leverage data

science, audit automation, and data visualisation, enabling our professionals to consistently deliver high-quality audits.

Another example is our KPMG Collaboration Centre (KCC), an online web-based platform facilitating enhanced and secure collaboration between engagement teams and our clients. It enables two-way file sharing with clients to achieve efficient and transparent communication of audit status, and proactive issue resolution. It also provides clients with direct access to the latest KPMG industry insights and training on relevant technical topics.

Our dedicated audit technology team is devoted to develop smart tools and provide tailor-made technical solutions for engagement teams. At KPMG, we also aim to provide junior team members with opportunities and incentives to create innovative technology solutions, providing the support they need to bring these solutions to life. We hold an annual Audit Innovation Competition to encourage innovative ideas from staff and promote the development of next-generation smart tools.

## 专业技能和知识

我们致力运用专业技能和知识，发挥它们在交付高质量审计方面的作用。毕马威的审计方法、工具和指南可以让我们按照适用的会计和审计准则，通过一致的方法来计划、实施和记录审计程序。我们会定期改进这些审计方法、指南和工具，使其始终符合准则要求，能够应对新出现的重点审计领域，同时解决内外部审计质量检查中发现的问题。

我们配备了经验丰富的专责人员，负责提供资源并配合项目组保持和提升审计质量。毕马威资本市场组(CMG)负责就中国内地、中国香港特别行政区和美国的证券交易所上市项目，为项目组提供支持。资本市场组利用其在技术和监管合规上的专业知识，在IPO之前的服务中与审计人员无缝对接，为其引入先进技术和监管经验，同时站在更独立的视角，就难点或争议事项作出稳健的判断。

除了为客户提供审计、鉴证服务外，我们还在信息技术审计、税务、资金、精算、法政会计和估值等领域拥有庞大的专业人士网络，可以为项目组给予支持，并提供增值建议和专业见解。

## ESG报告、计量和鉴证服务

市场对于ESG披露的可信度需求正在上升。作为专业机构，我们的职责是，站在公众利益角度提供ESG鉴证服务。我们一直在积极地与监管机构、证券交易所、专业团体和机构分享我们在全球范围内的专业知识和见解，为加速变革贡献智慧与才智。

对于客户，我们一直在帮助他们理解监管要求，识别、收集和报告与所需内容和最佳实践相关的信息。我们会与客户分享，主要利益相关方最关注哪些ESG指标和披露信息。某些客户已在ESG报告的生命周期内居于领先地位，他们需要的是就某些ESG报告指标寻求鉴证服务，对于这些客户，我们会对遴选出来的指标提供鉴证服务。此外，我们可以提供准备程度评估，即：在不提供鉴证意见的情况下，以批判性眼光来审查报告内容。

## 信息技术审计

毕马威中国信息技术审计部的专业团队致力于帮助组织识别和解决信息技术方面的挑战，提供全面的审计和其他鉴证服务，以确保组织在数字化时代的信息技术环境安全、高效与合规。主要服务内容包括：

**信息系统和数据分析审计：**对组织的信息系统进行审计，评估其准确性、可靠性和合规性，发现潜在的漏洞和风险，提供改进建议以提升可用性和合规性。充分应用数据分析技术对企业大规模数据和交易进行审计，发现异常交易、潜在的欺诈行为和和数据质量问题。

**信息系统核查：**为首次公开上市(IPO)企业提供IT健康检查和IT辅助核查服务，识别和评估组织面临的信息系统相关风险，包括应用程序安全、数据管理和业务连续性等方面，支持对企业依赖信息系统的产生的收入、成本和相关交易的真实性、准确性和完整性验证，并提供评估报告和建议。

**服务性机构控制体系鉴证：**为服务性机构提供SOC鉴证服务，确认组织的信息系统和内部控制措施和流程的有效性，确保评估过程的客观性与可靠性。



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## Expertise and knowledge

We are committed to continue to build on our technical expertise and knowledge recognising our fundamental role to deliver quality audits. KPMG audit methodology, tools and guidance enable a consistent approach to planning, performing and documenting audit procedures in line with applicable accounting and auditing standards. Enhancements to the audit methodology, guidance and tools are made regularly to maintain compliance with standards and address emerging auditing areas of focus and audit quality results (internal and external).

We have dedicated experienced professionals in local and overseas technical groups to share resources and collaborate with teams to maintain and improve quality. Our Capital Markets Group (CMG) supports engagement teams on engagement listing on stock exchanges including those in the Chinese Mainland, Hong Kong SAR and the USA. CMG provides expertise on technical and regulatory compliance matters, working seamlessly with audit teams. They also provide an independent lens that enables robust judgement on difficult or contentious matters during the pre-IPO stage.

We also have a network of professionals specialised in areas such as IT Audit, tax, treasury, actuarial, forensic and valuations who provide relevant support to audit teams and contribute value-added recommendations and insights.

## ESG reporting, measurement and assurance service

Demand for confidence in environmental, social and governance (ESG) disclosures is growing. Our profession's obligation is to deliver ESG assurance that serves the public interest. With ESG now at the top of our leadership agenda, we have an important role to play – helping to drive insights that have an impact. We have been proactively sharing our global expertise and insights with regulators, stock exchanges, professional bodies and institutions to accelerate the change.

At the same time, we have been helping our clients to better understand regulatory requirements, and identify, gather and report information as both required by regulators and in accordance with industry best practices. We help them by sharing ESG metrics/disclosures which engage their key stakeholders. For clients who have more mature ESG reporting capabilities, we offer ESG assurance services for selected ESG reporting metrics. In addition, we are able to offer Readiness Assessments that analyse and suggest improvements for clients' current reporting practices without providing an assurance opinion.

## Information technology audit

At KPMG, our dedicated IT Audit Department is committed to helping organisations identify and address IT challenges. We provide comprehensive audit and other assurance services to ensure an organisation's IT environment is secure, efficient, and compliant in the digital era. Our major services include:

### IT Audit and Digital Audit:

Conducting a comprehensive audit of the organisation's IT system, assessing its security, reliability and compliance, identifying potential weaknesses and risks, and providing recommendations to strengthen the security and compliance of the system. Digital Audit solutions utilise advanced data analytics techniques to audit large-scale enterprise data and transactions, detecting abnormal transactions, potential fraudulent patterns, and data quality issues which provide more data-driven insights and deliver a higher level of assurance.

**IT assessment:** Providing IT health checks and IT assessment services for companies preparing for Initial Public Offerings (IPOs). Identifying and evaluating IT-related risks, including application security, data management, and business continuity. Support clients in verifying the authenticity, accuracy and completeness of revenue and related transaction data that rely on IT systems and put forward risk management strategies and recommendations.

**IT Attestation:** Offering SOC attestation services for service organisations, providing independent assurance on internal controls related to security, availability processing integrity, confidentiality, and privacy.



Scan to learn more about KPMG Audit Services

对客户的保密义务、信息安全和数据隐私

我们通过建立一系列有效的内部机制来确保全体员工对客户信息保密,这些机制包括遵守事务所操守准则、开展培训,并要求所有专业服务人员进行年度确认。

我们制定了有关信息安全、保密、个人信息和数据隐私的政策和管控措施,包括隐私影响评估、数据安全和隐私培训、服务提供商的管理机制、个人数据主体询问程序、数据安全全流程管理、数据分级分类管理、应急处置等。我们的政策亦符合职业准则和适用法律法规,这些政策和管控措施涵盖广泛领域,包括审计服务的数据安全和个人信息管理。在遵守毕马威质量和风险管理信息保护政策及国际信息安全标准的同时,本所对技术架构和数据安全具有绝对控制和责任,以确保我们遵循相关法律法规和监管的要求。

在流程控制方面,我们拥有符合ISO/IEC27001标准的信息安全管理体系认证和ISO/IEC27017标准的云服务管理体系认证。每年由值得信赖的认证机构对本所进行审核,以确保我们的运营没有偏离我们的政策和标准。

我们在从端点、网络基础设施、服务器或云基础设施再到应用层的不同层级设置了相应的安全控制,并可以选择为存储于独立服务器的项目执行更严格的控制。这些控制项不仅是政策的要求,也有助于收集系统相关的日志记录,以便通过本地的数据分析来检测潜在的问题事件。

在数据存储方面,所收集的数据将按照当地法规的要求安全保存。

我们的信息安全管理措施



保持独立性、客观性和职业道德

本所的独立性政策及程序涵盖了注册会计师职业道德的相关要求,详细内容均载于毕马威《质量及风险管理手册》。

本所专门设有职业道德及独立性主管合伙人,主要负责指导和实施有关职业道德和独立性的政策及程序。

本所通过年度独立性确认和合规检查,以及严格的监控程序对独立性政策及程序的合规情况进行监控。

## Client confidentiality, information protection and data privacy

The importance of maintaining client confidentiality is emphasised through a variety of mechanisms including our Code of Conduct.

We have policies on information security, confidentiality, personal information and data privacy. Our policies and control measures include privacy impact assessment, information protection and privacy training, supply chain management and solution security assessment. Our policies and control measures are also compiled in accordance with professional standards, and applicable local laws and regulations on wide areas like data retention for audit services and personal information handling. While conforming to the international standards on information security, the Firm assumes full control and responsibility on technology architecture and data security to ensure compliance with relevant rules and regulations.

From a process control perspective, we hold a valid Information Security Management System certification under the ISO/IEC 27001 standard, which also covers the ISO/IEC27017 extension specific to cloud environments. Annually our operations are audited by a trusted issuer to ensure they do not deviate from our policies and standards

Security controls are in place at multiple levels from endpoints, network infrastructure, servers or cloud infrastructure, down to the application layer with an option for hosting engagements on separated on-premises servers. These controls, other than being policy enforcement points, also enable logs of activity to be collected to facilitate potential incident detection and response through data analytics locally.

On data residency, collected data are retained securely following the requirements of the local rules and regulations.

## Being independent, objective and ethical

KPMG's detailed independence policies and procedures, which incorporate requirements of the code of ethics for professional accountants, are set out in the Firm's Quality & Risk Management Manual (Q&RM Manual).

The Firm has a designated Ethics and Independence Partner (EIP) who has primary responsibility for the direction and execution of ethics and independence (E&I) policies and procedures locally.

Compliance with independence policies and processes is monitored through annual independence confirmations and compliance audits, as well as through the Firm's wider monitoring programmes.

## Our information security management measures





## 审计质量

是赢得公众信任的基础,是衡量我们职业声誉的关键指标。

我们坚信确保“审计质量”,必须遵循相关职业准则的原则和要求,并在健全质量管理体系的基础上,制定和使用一致的审计标准。

所有相关审计工作均能够保持客观、公正、独立和诚信,并始终保持以最高标准执行所有工作。

审计质量对我们意味着：



坚守质量才能构筑信任,并实现我们的增长和质量目标。我们会始终致力于做正确的事。



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华振《2022年度审计  
质量报告》

Audit quality is fundamental to maintaining public trust and is the key measure on which our professional reputation stands.

We define “audit quality” as the outcome when audits are executed consistently, in line with the requirements and intent of applicable professional standards, within a strong system of quality management. All of our related activities are undertaken in an environment of the utmost level of objectivity, independence, ethics and integrity.

Audit quality means to us:



A relentless focus on audit quality allows us to continuously build trust and achieve our growth and quality objectives. We do the right thing, always.

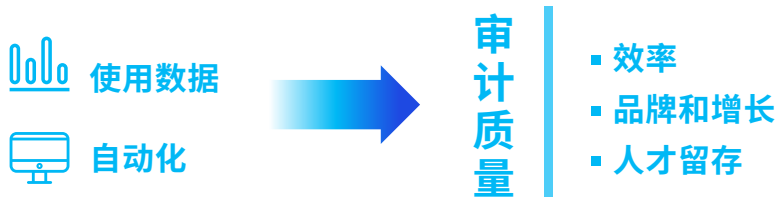


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Audit Quality Report

# 应用数字化科技

## 审计数智化愿景

“成为国内数字化领先的审计机构”



## 数字化助力高质量审计

我们推动审计数智化有两个主要目标：

**自动化：**取代重复性人力工作。我们通过审计流程的现代化、集中化、标准化，使用机器人执行重复性工作。我们采用自动化手段消除人为错误，并添加监督控制措施，以提高质量。

**使用数据：**可以帮助我们将更多精力集中在更具风险和需要判断力的审计领域，为员工和客户提供深入的洞察。

我们的最终目标是交付一致的高质量审计服务，而标准化意味着我们每一次都能够正确执行审计工作。

**在毕马威，我们通过数据分析洞察可操作的信息，重塑我们专业人员和客户的审计新体验。**

为了实现我们的审计数智化愿景，本所投资于以下相互关联的工作流程解决方案：



KPMG Clara智能审计流程



数据分析和数据处理工具



客户协作



用以实现集中化、标准化及便捷化的其他工具



提升员工数据素养，  
赋予科技自信



# Embracing digital technology

## Audit Digitalisation Vision

To be recognised as the most tech-enhanced Audit Practice in China



## Digitalisation enables quality audits

We have two main objectives for digitalisation of our Audit Practice:

**Automation**, to replace repetitive human effort. We are modernising, centralising and standardising our processes and using robots to perform repetitive work. Automation allows us to improve quality by removing human error and adding monitoring controls

**Use of data** enables us to focus our efforts on more risky and judgemental areas of the audit and provide more insights to our people and clients

Our goal is to perform consistent high quality audits and standardisation means we can get things right every time.

**At KPMG, we are transforming the audit experience for our professionals and clients by analysing data to identify actionable insights.**

To achieve our audit digitalisation vision we are investing in solutions in the following interlinked workstreams:



Our KPMG Clara smart audit workflow



Data and analytics



Client collaboration



Other enablers that centralise, standardise and simplify



Upskilling on data literacy to give our people tech confidence



# 咨询 Advisory

毕马威咨询的专业人员通过一系列战略&运营咨询、管理咨询、风险管理咨询及交易咨询等服务,为客户提供专业的协助。通过这些服务,本所可协助客户满足在增长(创造价值)、绩效(提升价值)和公司治理(保持价值)方面的战略需求。

KPMG's Advisory professionals assist clients through a range of services including Strategy & Operations Consulting, Management Consulting, Risk Consulting and Deal Advisory. Together, these services help address a client's strategic needs in terms of growth (creating value), performance (enhancing value) and governance (managing value).

战略&运营

Strategy & Operations

管理咨询

Management Consulting

风险管理咨询

Risk Consulting

交易咨询

Deal Advisory



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毕马威战略与运营团队提供广泛的战略服务，涵盖战略规划到执行的各阶段。我们与客户合作，明确其目标，制定和实施创新战略，并将敏捷性、可持续性、以客户为中心和卓越运营纳入战略服务的方方面面，从而在动态市场中蓬勃发展。

我们的世界正在发生前所未有的变化，在新冠疫情之后，新的挑战层出不穷。领导者必须在行业变革的大潮中把握方向，例如消费者的崛起，利益相关者对加强可持续性和透明度的要求，数字化，应对监管趋严的压力，以及寻求更有效的运营方式。以上种种使得敏捷战略比以往任何时候都更加重要，因为企业必须不断审查和调整其财务、业务和运营模式，以反映当今动态的市场，创造机会，并应对威胁。

毕马威战略与运营团队可以通过协助企业制定和实施以下战略，助力企业宏图大展、乘风破浪：

- **实现业务有机增长**：能够提高企业韧性、实现业务有机增长的目标
- **数字化战略**：可以适应新兴技术所带来的挑战与机遇

- **运营变革助力企业降本增效**：使运营模式能够与业务战略和财务目标保持一致的运营战略和成本优化计划
- **推动企业全面转型**：可以实现企业范围内变革的转型战略
- **全面的交易战略支持**：通过并购识别、量化和实现价值的交易战略

## 实现业务有机增长

毕马威战略与运营团队帮助客户明确并实现其目标，推动跨越式增长，并实现一流绩效。我们与客户合作，明确并落实增长平台，以抓住与其财务目标相匹配的增长机会。

增长是首席执行官（CEO）们的首要议题。为了应对新技术、动荡的市场环境、瞬息万变的法规和不断发展的客户需求所造成的结构性变化，企业需要制定积极的增长战略。然而，许多企业面临着缺乏资源、能力和/或动力以实现和维持其增长议程的困境。

毕马威战略与运营团队可以帮助客户：

- 识别、量化新的与未满足的收入和利润池，并确定其优先顺序
- 设计和测试快速进入新市场和细分市场的方法
- 设计和测试吸引新客户并提高忠诚度的方法
- 设计和执行内部变革方案，嵌入创新文化和商业化理念，在市场中脱颖而出

## 我们如何帮助一家领先的生物制药客户在新产品上实现两位数的年度增长

毕马威战略与运营团队帮助一家领先的本土生物制药公司制定了新型抑制剂的上市策略，该抑制剂随后成为中国抑制剂市场的顶尖产品。

作为抑制剂领域的后来者，客户的产品面临着来自跨国和本地对手的激烈竞争，迫切需要战略上的差异化。毕马威战略咨询团队与客户各部门通力合作，探讨该产品的特点以及价值，并深入了解医患需求。经过不懈努力，毕马威提供了一个市场战略和产品定位，最终使客户的产品实现了两位数的年度增长。



KPMG Strategy & Operations offers a broad range of strategy services, covering planning to execution. We work with clients to define their ambition, develop and implement innovative strategies that embed the agility, sustainability, customer-centricity, and operational excellence needed to thrive in dynamic markets.

Our world continues to undergo unprecedented changes, with new challenges emerging in the wake of the COVID-19 pandemic. Leaders must steer the course through industry-disrupting forces such as the rise of the empowered consumer, stakeholder demand for enhanced sustainability and transparency, digitisation, responding to the pressures of intensified regulation, and finding ways to operate more efficiently. This makes agile strategy more important than ever, as organisations must continually review and realign their financial, business, and operating models to reflect today's dynamic markets, create opportunities, and respond to threats.

KPMG Strategy & Operations can help organisations navigate industry disruption by working alongside them to develop and implement:

- **Growth strategies** to enhance enterprise resilience and achieve growth ambitions
- **Digital strategies** to adapt to the challenges and opportunities created by emerging technology

- **Operating strategies** and cost optimisation programmes to align the operating model to the business strategy and financial targets
- **Transformation strategies** to deliver enterprise-wide change
- **Deal strategies** to identify, quantify, and realise value through M&A

## Growth strategy

KPMG Strategy & Operations helps clients define and deliver their ambitions to drive step-change growth and achieve top-quartile performance. We work with clients to identify and implement growth platforms to seize growth opportunities that match their financial ambitions.

Growth is a top agenda item for CEOs. Organisations are targeting aggressive growth strategies in response to structural shifts caused by new technologies, volatile market conditions, changing regulations, and evolving customer needs. However, many organisations lack the resources, capabilities and/or momentum to achieve and sustain their growth agenda.

KPMG Strategy & Operations can help clients to:

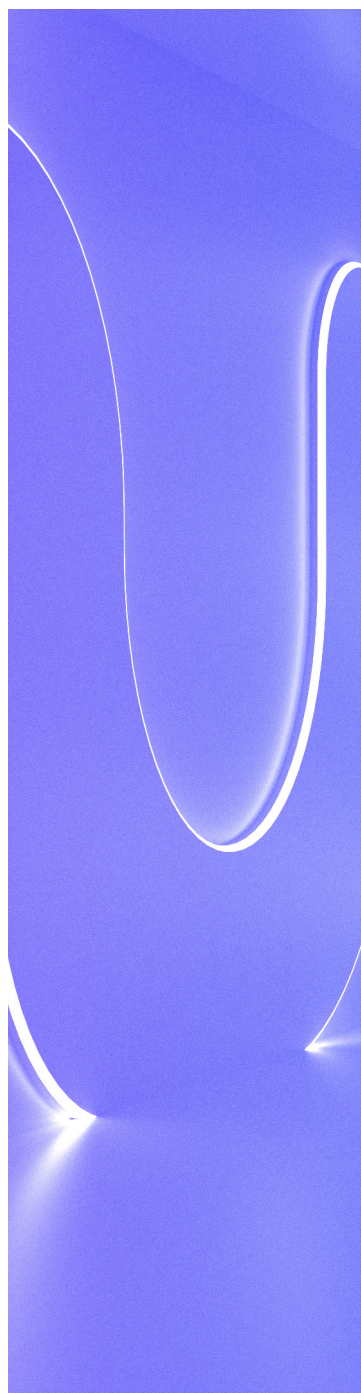
- Identify, quantify, and prioritise new and unmet revenue and profit pools
- Design and test approaches to enter new markets and segments at pace
- Design and test approaches to attract new customers and enhance loyalty

- Design and execute internal change programmes to embed innovation culture and commercialisation to stand out in market

**How we helped a leading biopharmaceutical client achieve double-digital annual growth on a new product**

KPMG Strategy & Operations helped a leading local biopharmaceutical company define their go to market strategy for a new inhibitor that subsequently became the top product in China's inhibitor market.

As a late entrant to the inhibitor arena, the client's product faced fierce competition from multinational and local rivals and urgently required strategic differentiation. KPMG worked closely with the client's teams to explore the product's features and value, and to gain a deep understanding of doctor and patient needs. As a result, KPMG delivered a go to market strategy and product positioning that enabled the client's product to achieve double-digit annual growth.



## 数字化战略

毕马威战略与运营团队帮助企业将战略置于技术之前，考虑新兴技术所创造的机遇，并评估其适应变化的准备情况。我们与客户合作，协助其驾驭并适应新兴技术带来的挑战。

随着技术变革的步伐不断加快，企业的运营方式不断变化，客户也越来越需要更加个性化的数字体验。为了在这个不断变化的环境中生存，企业可能需要重新思考他们所在的市场、他们为客户解决的问题、他们在价值链中的角色以及当前运营模式的有效性。

毕马威战略与运营团队可以帮助客户：

- 明确其财务目标和愿景，使重点聚焦并确保数字投资的战略一致性
- 参与并促进客户不同利益相关群体之间的协作，并确保其想法可行且稳健

- 使用设计思维原则快速设计原型、测试和迭代想法，帮助打破固定的思维模式并鼓励创新
- 让客户接触创新者和初创企业，助力自身的经验积累和能力提升
- 设计并实施变革计划，以成功交付数字项目

### 我们如何帮助一家在香港上市的内地城市商业银行通过数字化赋能与转型实现高质量业绩增长

由于来自新兴金融科技公司和其他大型银行的市场竞争日益激烈，客户面临着增长和获客的压力，故而寻求通过发展数字能力来提高竞争力。

毕马威战略与运营团队与客户合作，制定了一个包含40个数字化项目的方案，涵盖客户管理、市场营销、风险管理和运营，并通过18个月持续的项目管理办公室（PMO）支持，协助客户实施相关项目。





## Digital strategy

KPMG Strategy & Operations helps organisations put strategy before technology to consider the opportunities created by emerging technologies and evaluate their readiness to adapt to change. We work with clients to navigate and adapt to the challenges created by emerging technology.

The accelerated pace of technological change continues to transform the way businesses operate, and customers increasingly demand more and more personalised digital experiences. To survive in this ever-evolving environment, organisations may need to rethink the markets they operate in, the problems they are solving for their customers, their role in the value chain, and the efficacy of current operating models.

KPMG Strategy & Operations can help clients to:

- Define their financial ambitions and vision to focus efforts and ensure strategic alignment on digital investment
- Engage and facilitate collaboration between diverse client stakeholder groups to ensure ideas generated through sprints are feasible and robust

- Use design thinking principles to rapidly prototype, test, and iterate ideas to help break fixed patterns of thinking and encourage innovation
- Expose clients to innovators and start-ups to supplement our own experience and capabilities
- Design and sequence a change programme to successfully deliver digital projects

**How we helped a Hong-Kong listed Chinese regional bank to achieve quality growth through digital enablement and transformation.**

Clients face challenges in pursuing growth and customer acquisition due to increased competition from emerging fintechs and other large banks, and are seeking to improve their competitive position by developing digital capabilities.

KPMG Strategy & Operations worked with the client to formulate a programme of 40 digital projects, covering customer management, marketing, risk management, and operations, and assisted the client to implement these projects through 18 months continuous PMO support.

## 运营变革助力企业降本增效

毕马威战略与运营团队帮助企业平衡短期成本改善与长期可持续变革。我们与客户合作，根据其财务目标和战略目标调整其运营模式。

面对不断增长的客户期望，快速变化的市场和新兴技术，不断提高的监管水平以及股东对业绩日益严格的审查，企业领导者不得不重新评估其运营战略和成本基础。

毕马威战略与运营团队可以帮助客户：

- 设计和测试替代运营模式，以确定最适合其业务的解决方案，平衡机遇和风险
- 识别、量化并确定增效机会的优先顺序，从而降低成本并释放投资资金
- 确定利用新技术和数字功能的机会，将敏捷性和效率融入到当前流程中
- 精简和调整流程、组织结构、管理信息、决策权和激励机制

我们如何帮助山东省一家排名前五的地级医院试点与实施运营改进措施，显著提升其运营利润，并改善患者体验

客户为某全国排名前5的山东省三级甲等医院，需要在DRG支付改革下提升运营效率和服务质量。

毕马威战略与运营团队与客户组建运营管理团队，开发管理工具，并在妇产科进行试点。

除了实现住院患者总住院时间(LOS)在妇科减少了8%、在产科减少了6%，妇科门诊总人数增加9%、产科增加10%外，该试点科室还使医务人员工资总额增长了15-30%。工作人员和患者均表示对于简化流程的满意度和体验感有所提升。

## 推动企业全面转型

毕马威战略与运营团队能够帮助企业自我颠覆，实现雄心勃勃的转型议程。我们与客户合作，设计、规划并实施战略规划和资本分配的多年期方案。

在当今动态多元的市场中，企业必须做好转型的准备，否则就有可能面临被淘汰的风险。无论是由外部触发因素(例如对财务、业务和运营模式的干扰)驱动，还是由内部动机(例如在业务部门内部和业务部门之间建立协同效应)驱动，成功的转型不仅需要健全的战略，还需要有在企业范围内执行复杂变革的能力。

毕马威战略与运营团队可以帮助客户：

- 评估是否需要转型，以及需要转型到什么程度
- 设计全企业变革战略并确定目标运营模式
- 明确转型路线图并规划多年期转型计划，包括资本分配
- 支持转型实施并提供PMO支持

我们如何帮助一家全球消费者健康业务企业转变其营销方式，实现4%的销售增量

该客户是一家全球消费者健康业务领导者在亚太地区的分拆公司，在分拆后，该公司希望在亚太区重要市场加速市场渗透，提高市场份额。

毕马威战略与运营团队与客户在亚太区的团队密切合作，通过纳入基于市场的监管风险和影响来完善其分拆后的转型战略，创建BI仪表盘以提供实时的营销洞察力，从而为精准营销提供信息，并授权地区团队掌控并推动转型。

## Operating strategy & cost

KPMG Strategy & Operations helps organisations balance short-term cost improvements with long-term sustainable change. We work with clients align their operating model to their financial targets and strategic objectives.

In the face of ever-increasing customer expectations, rapid market and technology changes, increasing levels of regulation, and growing shareholder scrutiny on performance, business leaders are continually forced to re-evaluate their operational strategy and cost base.

KPMG Strategy & Operations can help clients to:

- Design and test alternative operating models to identify the best solution for their business, balancing opportunity and risk
- Identify, quantify, and prioritise efficiency opportunities that deliver cost reductions and free up funds for investment
- Identify opportunities to leverage new technology and digital capabilities to embed agility and efficiency in current processes
- Streamline and align processes, organisational structures, management information, decision rights and incentives

How we helped a leading regional hospital in Northern China to pilot and implement operational improvement initiatives that led to substantial enhancements in operating profits and improved patient experience

The client was a Grade A tertiary hospital that needed to improve their operational efficiency and service quality under the DRG payment reform.

KPMG Strategy & Operations worked with the client to establish an operational management team, develop management tools, and conduct a pilot in the Department of Gynaecology and Obstetrics.

In addition to achieving operational efficiencies in inpatient length of stay (8% for Gynaecology and 6% for Obstetrics) and outpatient growth (9% for Gynaecology and 10% for Obstetrics), the pilot enabled a 15 – 30% salary increase for department medical staff, and patients reported improved satisfaction and experience.

## Transformation strategy

KPMG Strategy & Operations helps organisations disrupt themselves to achieve their ambitious transformation agendas. We work with clients to design, plan and implement multi-year programmes for strategic planning and capital allocation.

In today's dynamic market, organisations must be ready to transform or risk irrelevance. Whether driven by external triggers, such as disruption impacting financial, business, and operating models, or internal motivations, such as building synergies within and between business units, successful transformation requires not only a sound strategy, but the ability to execute complex enterprise-wide change.

KPMG Strategy & Operations can help clients to:

- Assess whether or not, and to what extent, transformation is required
- Design strategies for enterprise-wide change and identify target operating models
- Define the transformation roadmap and plan a multi-year transformation programme, including capital allocation
- Support transformation implementation and provide PMO support

How we helped a global consumer health business transform their marketing approach to achieve incremental sales growth of 4%

The client was an Asia Pacific spin-off of a global consumer health business leader that was looking to accelerate its market penetration and grow its market share in prioritised Asia Pacific markets following spin-off.

KPMG Strategy & Operations worked closely with the client's teams across the region to refine their post-spin-off transformation strategy by incorporating market-based regulatory risks and impacts, creating BI dashboards to supply real-time marketing insights to inform precision marketing for up-sale initiatives, and empowering regional teams to own and drive the transformation.





## 全面的交易战略支持

毕马威战略与运营团队帮助企业理解、挑战并实现其并购投资决策的战略契合度和价值。我们在交易前、交易中和交易后与客户合作，提供战略和财务建议以及严格的现场交易支持。

并购可以实现快速增长，加速公司进入新市场，拓展销售和分销渠道并提高能力。并购也可以通过优化基础设施、运营和成本来实现快速增长。然而，每一个重大投资决策的背后都必须有一个大战略，以确保该决策的正确性，并能够创造长期价值。

毕马威战略与运营团队可以帮助客户：

- 识别和评估目标
- 开展并购(买方和卖方)尽职调查和协同案例
- 设计合资企业和合作伙伴战略
- 就再融资、重组、退出策略、撤资和剥离提供建议
- 提供IPO支持
- 计划和执行整合/分离

### 我们如何帮助一家全球私募股权公司收购和整合一家优质婴儿配方奶粉企业

该客户希望收购一家全球消费品集团在大中华区的高端婴儿配方奶粉业务。交易一开始就面临着重大挑战，包括目标公司和卖方集团的

复杂性和相互关联性，婴儿配方奶粉市场的激烈竞争，目标企业的盈利能力受到影响，以及因交易后人员配置水平预期下降而带来的整合风险。

尽管时间紧迫，毕马威战略与运营团队仍成功促成了该交易的执行，协助客户开展了一体化尽职调查，促进了买/卖双方的沟通，并设计了剥离后的独立运营模式，开展交割及“百日整合计划”。

交易完成后，毕马威协助客户实施整合计划，在价值提升阶段搭建了基于并购基金投后价值跟踪的财务分析体系，并通过内控流程优化实现销售渠道管理及效率的提升。

## 为什么选择我们？

毕马威战略与运营团队旨在通过以下方式提供始终如一的高质量服务：

- 毕马威中国内地和香港的战略与运营专家在金融服务、政府与基础设施、企业等领域具有深厚的行业经验，并在ESG领域具有跨行业的专业经验
- 利用毕马威的知识库，对本地和全球企业面临的复杂商业挑战进行市场领先的洞察和研究
- 获得全球知名专业咨询机构的资源，其全球网络在超过143个国家和地区设有办事处，拥有超过2,400名战略专家
- 提供清晰、实用、可操作的建议，并根据各个组织的需求定制我们的服务

## Deal strategy

KPMG Strategy & Operations helps organisations understand, challenge, and realise the strategic fit and value of their M&A investment decisions. We work with clients pre-, during, and post-deal, providing strategic and financial advice and rigorous on-the-ground deal support.

M&A can unlock rapid growth, accelerating companies' access to new markets, sales and distribution channels, and capabilities, or by optimising infrastructure, operations, and costs. However, behind every big investment decision, there must be a strategy to make sure the decision is, in fact, the right one and will create long-term value.

KPMG Strategy & Operations can help clients to:

- Identify and evaluate targets
- Conduct M&A (buy- and sell-side) due diligence and synergy cases
- Design JV and partnership strategies
- Advise on refinancing, restructuring, exit strategies, divestments, and carve-outs
- Provide IPO support
- Plan and execute integrations/separations

**How we helped a global private equity firm with the acquisition and integration of a premium infant formula business**

The client was looking to acquire an infant formula business from a

global consumer goods group in China. At the outset, the deal faced major challenges, including the complex, interconnected nature of the target and the seller group, fierce competition in the infant formula market, impacting target profitability, and integration risks arising from the anticipated drop in post-deal staffing levels.

KPMG Strategy & Operations successfully facilitated the deal's execution, despite a tight schedule, leading an integrated due diligence process and facilitating buy-side/sell-side communications, while designing the post-deal operational model and 100-day integration plan.

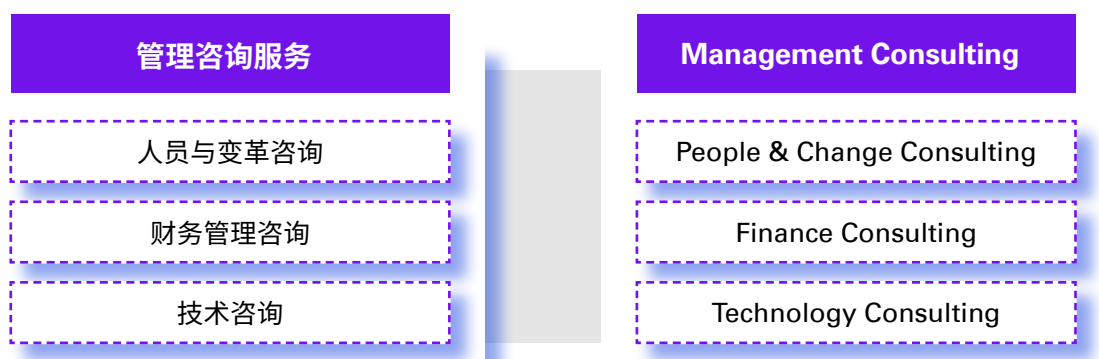
After the deal closed, KPMG worked with the client to implement the integration plan, building a financial analysis system based on post-deal value tracking of M&A funds, improving the efficiency of channel management, and optimising internal controls.

## Why choose us?

KPMG Strategy & Operations aims to offer consistent, high-quality service through:

- Strategy & Operations professionals based locally in the Chinese Mainland and Hong Kong SAR with deep industry expertise covering Financial Services, Government & Infrastructure, and Corporates, and cross-industry subject-matter-expertise in ESG
- Access to KPMG's knowledge base of market-leading insights and research into the complex business challenges faced by organisations locally and globally

- Access to the resources of one of the world's leading professional advisory organisations, with a global network with offices in over 143 countries, and over 2,400 strategy professionals
- Offering clear, practical, and actionable advice and tailoring our services to the needs of individual organisations



## 人员与变革咨询

在如今不断变化的环境中，企业一直在寻求各种方法疏理和优化组织结构、流程机制和人力资源，并通过系统的文化重塑与变革管理来创造出更高效的业绩。毕马威的人力和变革管理咨询团队制定了不同的策略推进组织转型与流程优化，并吸引、发展、激励、挽留和管理人才，实现企业的目标。我们与客户相互合作，针对客户的架构设计与发展、流程机制优化、文化与变革管理、人才管理、优化人力资源营运和人力需求管理等提供建议。

我们的人力和变革管理咨询团队得到毕马威全球人力资源卓越中心的支援，一个由资深人力资源顾问组成的专责团队，随时为我们的客户提供服务。他们以大量研究作为基础，就不同地区的需要提供独特观点和深入见解，致力在咨询项目中为当地团队提供支援。我们的亚太区人力资源卓越中心的总部设立在中国香港特别行政区。

## 财务管理咨询

财务部门的职能需要与企业的业务策略保持一致。此外，财务部门应提供分析和意见以协助企业做出更好的决策。本所的财务咨询(FC)团队得到全球专业人员网络的支持，协助客户在财务相关的领域占据领导者地位。

毕马威财务管理咨询团队通过以下三个切入点提供一系列的财务管理咨询服务，以提高财务部门的表现，进而为企业创造价值：

- **财务战略和转型**——财务战略或转型规划可协助客户确定财务组织在推动企业战略措施时的角色和配套举措。它有益于高级管理层和首席财务官清晰地表达财务部门的愿景和策略，量身订制未来的运营模式，更高效的实现财务绩效，从而推动公司整体价值的实现。
- **有效的决策支持**——提供一系列量身订制的财务战略规划和综合绩效管理举措，协助企业管理层做出更好的决策及实现企业绩效。
- **高效的财务运作**——持续寻找财务运作中的改进机会并释放价值和资源，不断提升财务组织运营效能。

## 技术咨询

我们的服务可以协助客户驾驭日益复杂的技术环境。我们的专业团队向客户提供一系列专业服务，让客户有信心做出能够实现增长的选择，更好地理解和管理技术所固有的挑战和机遇。技术进步与客户、员工和股东息息相关，我们将通过数字化转型、现代运营模式的设计和和实施，以及技术系统的分析和评估，在战略和运营层面帮助客户充分利用技术进步，提高组织绩效。在毕马威，我们通过新兴技术为客户实现真正的商业价值。

我们的数字和云转型专家，通过与市场上的厂商合作，发掘数字和云技术的潜力，帮助客户驾驭先进的数字技术，如AI、IoT、机器学习、云和数据平台等，助力客户业务发展。我们还帮助您减轻和管理技术风险，无论是与使用社交媒体相关的治理问题，还是防范网络和信息安全威胁。

我们的技术咨询专业人员拥有广泛行业经验和知识，与金融服务、汽车、技术、消费品市场、政府、教育和医疗机构的商业和技术领导者保持长期合作。



## People and Change Consulting

In today's constantly changing environment, organisations are always looking for ways to align and optimise their Processes, Systems and People to deliver more effective results through systematic cultural remoulding and change management. KPMG's People and Change (P&C) team develops strategies for organisational transformation and process optimisation to attract, develop, motivate, retain and manage employees to deliver on the company's goals. We partner with clients and advise them on organisation design and development, process mechanism optimisation, culture and change management, talent management, optimisation of the HR function, and workforce optimisation.

The P&C team in China is supported by KPMG's Global HR Centre of Excellence, a dedicated group of senior HR professionals available to our clients at all times. It develops regionally specific points of view and provides insights supported by extensive research to supplement our local resources as required. The Asia Pacific HR Centre of Excellence is based in Hong Kong SAR.

## Finance Consulting

The finance function needs to be aligned with the business strategy. It should also provide analysis and insight to support corporate decision-making. With a global network of professionals, Finance Consulting can help clients become finance leaders.

KPMG's FC team aims to enhance the finance function's performance and increase its value to the business by providing a range of FC services under three service networks:

- Finance strategy and transformation – Helps clients define the role and measures of finance in driving strategic business imperatives. It also helps senior management and CFOs clearly articulate the finance vision and strategy, develop a fit-for-purpose future state operating model, to achieve financial performance more efficiently and then realize the company's value.
- Effective decision support – Delivers a range of fit-for-purpose financial strategy and performance management measures to help the business management make better decisions and achieve business ambitions.
- Efficient finance operations – Helps identify and deliver specific improvements to unlock value and resources, to improve the operational efficiency of financial organisations continuously.

## Technology Consulting

Our services help clients navigate an increasingly complex technology landscape. Generating the confidence to make choices that can achieve growth and to better understand and manage the challenges and opportunities inherent in technology, our professionals provide clients with a range of services. Assisting clients to make the most of technological advances as they relate to customers, employees and shareholders, we help embed robust strategic and operational improvements, including the transformation of digital capabilities, design and implementation of contemporary operating models, and analysis and assessment of technology systems to enhance organisation performance. At KPMG, we deliver true business value from current and emerging technologies.

Our data and cloud transformation specialists collaborate with organisations to unlock the potential of digital and cloud technologies, to helping clients navigate advanced digital technologies and use advanced technologies such as AI, IoT, machine learning, cloud and data platforms as key enablers for success. We also help to mitigate and manage technology risks, whether this relates to governance issues around the use of social media or to guarding against cyber and information security threats.

Our technology consulting team have the experience and knowledge in a wide range of industries and sectors, working with business and technical leaders across financial services, automobile, technology, consumer markets, government, education and healthcare organisations.

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

## 会计咨询服务

本所的会计咨询团队具备丰富的执业资质，包括中国、美国、日本等多国注册会计师资质，熟悉各国会计准则及其应用；成员拥有多元化的职业背景，结合外审、内审、财务会计和分析、税务、合规、企业运营、管理、咨询等方面的丰富经验，响应客户的各类会计咨询需求。

我们致力于为客户的全生命周期提供专业而有温度的会计咨询服务，定制解决方案，并通过以下三个维度为客户创造价值：

- 交易活动会计支持 - 针对交易活动，如投融资、合资、并购、重组、分拆等，在交易各阶段对交易架构、交易条款等提供专业会计咨询服务；协助梳理和编制交割日目标企业财务信息；提供交易后会计政策统一及财务报告流程的整合；提供相关会计问题的专业意见等。

- 财务报告合规服务 - 协助客户梳理财务信息、解决日常会计问题、编制单体或合并财务报表及附注、国际间会计准则转换、协助客户与审计师沟通等，提升财务报告的合规性及准确性。

- 财务体系搭建及优化 - 结合商业战略及业务流程，协助客户全面提升财会信息质量，包括财务健康检查及改进，财会核算体系的搭建或优化、ERP信息系统，企业数字化转型财务支持、财会人员培训、人员借调与支持、上市支持及日常会计咨询等。

## 精算服务

毕马威在亚太地区拥有实力雄厚的精算业务。我们共有超过300位精算专业人员服务广大客户，满足他们的需求。我们为来自于中国香港特别行政区、中国内地和区域内的所有客户提供精算服务。我们咨询的服务领域包括财务与监管变革、风险和资本管理、精算流程和模型完善、交易与重组以及产品开发。我们利用区域和全球专业知识为区域内头部保险公司提供专业服务，是这些公司值得信赖的合作伙伴。

## 金融业风险管理

我们协助客户识别、量化、监测、控制、报告和缓释他们所面对的金融风险。各种类型和规模的金融机构都希望建立完善的金融风险管理(FRM)体系。这个体系应能满足合规和业务发展的需求，有利于做出更好的决策，改善业绩，及更好地维护企业的声誉。我们的金融业风险管理专业人员可与金融机构和其他企业携手达成这些目标。我们可就一系列金融方面的问题提供专业意见，包括信用风险、流动性风险、市场风险、发行或交易金融工具风险、财政运作固有风险、巴塞尔新资本协议和IFRS9实施问题等。

### 风险管理咨询服务

会计咨询服务

精算服务

金融业风险管理

法证会计

治理和风险合规服务

### Risk Consulting

Accounting Advisory  
Services

Actuarial Services

Financial Risk Management

Forensic

Governance & Risk  
Compliance Services

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

## Accounting Advisory Services

Our Accounting Advisory professionals hold various active CPA certifications, including from China, the US and Japan, etc, and are familiar with US GAAP, IFRS, and PRC GAAP. They combine accounting technical knowledge with practical skills gained from positions in external and internal audit, financial accounting, planning and analysis, business operation and management, tax and consulting, in providing customised solutions to address client's accounting and financial reporting challenges.

The Accounting Advisory professionals are committed to providing accounting advisory services for clients throughout their life cycle. Their customised service solutions include, but are not limited to the following:

- Deal related accounting advisory – For transactions such as mergers and acquisition, joint venture, restructure and spin-off, providing professional accounting advice related to setting up optimal transaction structure and terms; establishing reliable

opening balance of the target company; post-deal financial integration including accounting policy and practice alignment; and professional opinions on related accounting topics.

- Financial reporting accounting advisory – Assist clients with financial reporting challenges, including day-to-day accounting and financial reporting questions; preparing standalone or consolidated financial statements and footnotes under applicable reporting framework; multi-GAAP comparisons and conversions; supporting clients in their external audit process by resolving issues most critical to the audits, etc.
- Financial reporting enhancement – Assist clients to better align financial reporting with their business strategy and activities, including establishment or enhancement of accounting and financial reporting mechanisms, standardising processes and policies and facilitating digitalisation and ERP information systems, accounting health check and remediation, IPO readiness assessment and enhancement, technical training, staff secondment, and accounting advisory retainer services, etc.

## Actuarial Services

KPMG has well-established and leading actuarial practices in Asia Pacific with more than 300 actuarial professionals to serve our clients' emerging needs. We provide actuarial advice to clients based in Hong Kong SAR and the Chinese Mainland, and elsewhere in the region. We advise our clients in a number of areas such as accounting and regulatory changes, risk and capital management, actuarial process modernisation, transactions and restructuring and product development. We are trusted partners to leading insurance companies in the region, and draw on our regional and global expertise to serve these companies.

## Financial Risk Management

We help our clients identify, quantify, monitor, control, report and mitigate financial risks they face. Financial institutions of in all kinds and sizes want comprehensive financial risk management (FRM) frameworks that satisfy demands from compliance and for business growth, contribute to better decision-making, enhance performance, and help maintain the enterprise's good reputation. Our FRM professionals work with financial institutions and other corporates to achieve these objectives, Credit risk, liquidity risk, market risk, the risks of issuing or dealing in financial instruments, the risks inherent in treasury operations, Basel, and IFRS 9 implementation are just some of the financial issues we advise on.



## 法证会计

毕马威法证咨询服务在全球网络拥有逾3,000名专业人员，专业背景涵盖会计、财务、调查、法证技术和经济学等多领域，并在多个行业具备丰富的专业经验。毕马威的法证咨询团队与我们全球网络紧密合作，结合国际视野及本土经验，帮助客户降低舞弊、合规、和商业诚信风险。毕马威法证咨询团队为我们的客户及其法律顾问提供下列服务：

- 舞弊及不当行为调查
- 监管合规服务(如反贿赂和腐败、反洗钱、反垄断、金融犯罪和制裁合规领域)
- 法证技术及电子开示(eDiscovery)服务
- 应对网络事件和攻击
- 商业纠纷和国际仲裁支持
- 并购后续争议支持
- 知识产权和合同合规服务

## 治理和风险合规服务

考虑复杂的商业环境及市场与运营的不确定性，我们协助企业更好地预见与应对风险。基于风险导向的管理理念，助力客户改善企业治理和运作模式，定义风险偏好，评估可供选择的战略与商业模式，并针对企业的内部策略及营运风险管理，加强合规与监控系统。我们的专业服务团队提供政策驱动下业务转型规划、公司治理与运行模式、风险导向的战略与商业及运营管理，合规、内控与内审监督，数字化风控等服务，将风险、公司治理、战略管理、卓越绩效、危机管理、风险组合文化、数字化等融入一个综合管理框架，协助企业在创造、保持和实现价值的过程中，结合战略制定和执行，建立管理不确定性的文化、能力和实践。合规、内控与内部审计服务为企业在遵循上市规则和其他监管要求方面提供支持，协助企业通过系统的管理体系设立和持续的审计和监督评价，提升绩效和作出明确的决定。

## Forensic

KPMG Forensic is a global network comprising over 3,000 multidisciplinary professionals, with a variety of skills including accounting, investigation, intelligence, technology, economics and deep industry experiences. With a global mindset and local experience, our Forensic practice in China leverages consistent global methodologies to help clients reduce fraud, achieve regulatory compliance and understand commercial ethics risks.

KPMG Forensic offers robust and practical advice to help our clients and their legal counsel deal with:

- fraud, misconduct and corruption investigations
- regulatory compliance (e.g. anti-bribery & corruption, anti-money laundering, anti-trust, financial crime & sanctions compliance)
- seeking eDiscovery and Forensic technology support
- responding to cyber incidents and attacks
- commercial disputes and international arbitrations
- managing risks on buying or selling a business
- intellectual property and contract governance

## Governance & Risk Compliance Services (GRCS)

Considering the complex business environment and the uncertainty of markets and operations, we help companies better anticipate and respond to risks. Based on a risk-based management philosophy, we help clients improve their corporate governance and operating models, define risk appetite, evaluate alternative strategies and business models, and strengthen compliance and monitoring systems for internal strategy and operational risk management. Our professional services team provides policy-driven business transformation planning, corporate governance and operating models, risk-oriented strategy and business and operational management, compliance, internal control and internal audit oversight, and digital risk control services, integrating risk, corporate governance, strategic management, performance excellence, crisis management, risk portfolio culture, and digitalization into an integrated management framework to assist companies in creating, maintaining, and realizing value in the creation, retention and realization of value, in conjunction with strategy development and execution, and in building the culture, capabilities and practices to manage uncertainty. Compliance, internal control and internal audit services support companies in complying with listing rules and other regulatory requirements, and assist them in improving performance and making clear decisions through systematic management system set-up and ongoing audit and monitoring evaluations.



毕马威由各领域专家组成的团队可在整个交易过程中，为客户高效地寻找、确定和驱动价值。

**KPMG's integrated team of specialists works at deal speed to help you find, secure and drive value throughout your transaction life cycle.**

为了向利益相关者提供更好、更持久的业绩，企业在开展业务方面需要承担比以往更大的压力，比如收购业务、出售业务、建立合作伙伴关系、为业务融资或解决公司内部问题等。本所可以从投资者的角度出发，协助贵公司跨越眼前的挑战，将目光投注到未来的商机，进而推动企业的战略性转变，在正确的时机做出正确的决策。

本所将对不同行业的深入认识、先进的分析工具以及全球视野与地方上的专业经验融合在一起，从而协助贵公司达致目标。本所的综合专业团队可协助贵公司排忧解难，在错综复杂的环境中找出正确的解决方案，做出正确的抉择。

## 收购业务

本所的综合专业团队运用专业知识、分析工具和专有数据以促进在收购的早期阶段做出明智和快速的决定。本所可协助贵公司在整个收购过程中找出主要风险和收益，即便是最为复杂的交易。本所可以协助贵公司将交易与企业的发展战略目标联系起来，遵守相关法规，并通过整合业务实现价值。

## 出售业务

本所的财务咨询专业人员具有前瞻性，他们把自身对行业的深入认识与由经验所产生的预见性结合起来，因此可以协助贵公司防患于未然。从协助贵公司了解某一资产剥离中潜在的风险和收益到帮助贵公司尽量减少价值流失，本所均能正确评估贵公司的立场，并支持贵公司的谈判方略，以最大限度地实现出售价格和在不影响业务运营的情况下达成交易。

## 解决业务问题

贵公司如需要解决一些财务问题以改善绩效，毕马威的专业团队可以协助贵公司列出问题的轻重缓急，以便贵公司有的放矢地去解决问题。本所可作为贵公司可信赖的顾问，让贵公司在工作的每一个阶段均能获得裨益。

在当今快速变化的商业环境中，每一个企业都面对着挑战。任何一个失误都可能会给企业的业绩和公司价值造成重大影响。本所的综合专业团队可在艰难的时刻为贵公司提供指引，为贵公司的利益相关者提供实实在在的业绩。

## 为业务融资

作为贵公司可信赖的顾问，本所的综合团队可从投资者的角度在筹资的整个过程中为贵公司提供指引。贵公司可获得坦诚、有价值 and 实际可行的意见去做出策略性决策，进而实现贵公司的业务增长目标。通过采用清晰一致的沟通方式，本所可协助贵公司扩展和强化股东对交易的支持力度。

## 建立伙伴关系

创建和建立一个成功的合营企业或商业联盟需要专业化的技能。本所的综合专业团队运用国际视野，可在合营企业或商业联盟从创立到退出的整个过程，为贵公司提供高素质和可靠的服务和支持。





Business today is under more pressure than ever to deliver superior short-term and long-term results for stakeholders, whether it needs to buy, sell, partner, fund or fix its company. By thinking like an investor, we help companies see beyond immediate challenges to future opportunities to drive strategic change, giving businesses the confidence to make the right decisions at the right time.

We combine deep sector knowledge, superior analytic tools and a global mindset with local expertise to help achieve results. Our integrated team of specialists helps businesses navigate a complex, fragmented process, so that they can stay out in front of the issues and make their decisions count.

### Buying a business

Our integrated team of specialists combines knowledge, analytical tools and proprietary data to fuel smarter, faster decisions earlier in the buy side process. We can help identify key risks and rewards throughout the acquisition life cycle – even for the most complex deals. We help align deals with strategic

business objectives, maintain compliance and realise value from integration.

### Selling a business

Our Deal Advisory professionals are forward-looking specialists who combine deep sector knowledge with the foresight that comes from experience, to help businesses stay in front of the issues. From helping understand the potential risks and rewards of a divestiture to support with minimising value leakage, we assess the situation and support the company's negotiating position to help maximise the sales price and execute the deal with minimal disruption to business operations.

### Fixing a business

When a business needs to fix financial issues and improve performance, KPMG's team of specialists helps prioritise issues and focus on the right path. We function as a trusted advisor to help unlock value at every stage.

In this rapidly changing environment, every company faces challenges. A step in the wrong direction can sometimes

have significant effects on corporate performance and company value. KPMG's integrated team of specialists guides through difficult times to deliver real results for stakeholders.

### Funding a business

Our integrated team of trusted advisors guides the capital raising process by understanding it from an investor's perspective. We provide honest, practical advice of real value to inform strategic decisions and help meet business growth objectives. Using clear and consistent communication, we can help develop and strengthen shareholder support for the deal.

### Partnering

Creating and setting up a successful joint venture or business alliance involves specialised skills. Employing a global mindset, KPMG's integrated team of specialists provides support through the life cycle of a joint venture or alliance, giving our global best in quality and reliable service from creation to exit.

## 毕马威专家贴身护航客户的数字化转型之旅， 助其不断探索未来图景。

经验表明，成熟的数字化企业能够与消费者紧密互动，积极拥抱创新技术，并赢得消费者和利益相关方信赖。同时，亦能潜心创造价值，并深刻认识到转型是一个持续性的过程，需要坚定不移地推进，并适时进行灵活调整。

为此，我们打造了一套“**智链、拓能、信任**”数字化转型解决方案，在毕马威独家转型流程与方法的基础上，协助客户识别、管理和捕捉创造价值机遇，使其得以信心满满地开展高效、灵活的数字化转型。

转型从未停止，我们亦是如此。



**毕马威智链企业解决方案**是我们根据客户所处行业为其量身定制的数字化转型解决方案，可帮助企业围绕客户需求，打造灵活、一致的数字化组织，全面增强前、中、后台用户体验，并提升业绩与价值。

**毕马威智享拓能企业解决方案**旨在通过综合服务协助客户实现职能转型。它基于以未来为导向的运营模式，采用卓越方法和流程以及预先配置的软件即服务(SaaS)平台，并结合先进技术，协助客户对流程、治理、关键绩效指标(KPI)、人员技能和数据等各个领域进行优化。

**毕马威信任模块**包括风险和监管服务，旨在帮助企业赢得各方对其自身及其数字化转型的信任与信心，可确保企业以预期的方式来应对风险和监管要求，从而兑现以可靠方式保护消费者数据安全的承诺。该解决方案有助增强企业自身及其利益相关方对企业保持持久韧性的信心。

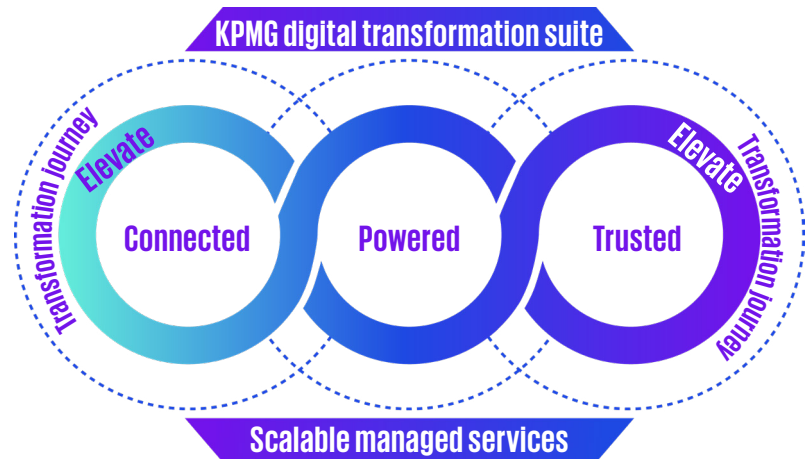
**毕马威提升模块**旨在识别并量化价值机会。即通过数据赋能，协助企业显著优化收入、利润率，成本管理以及资本结构，从而增强盈利能力和业绩水平。该解决方案注重挖掘企业的优化潜能，助其向现代化高绩效企业迈进，并获得可观的经济回报。

**KPMG specialists are working shoulder-to-shoulder with clients throughout their transformation to continually explore what the future demands.**

In our experience, digitally mature businesses are connected to their customers, powered by the latest technologies, and trusted by customers and stakeholders. They are laser focused on value creation and understand that transformation is continuous and built on disciplined and agile execution.

That is why we have built a suite of digital transformation services that we call **Connected. Powered. Trusted.** These work to identify, manage, and capture value-creation opportunities, underpinned by our proprietary transformation journey methods. KPMG is helping clients to digitally transform with confidence, speed and agility.

Transformation never stops. Neither do we.



**KPMG Connected Enterprise** is our approach to customer-centric digital transformation, tailored by sector. It aligns a business around their customers to create a seamless, agile, digitally-enabled organisation that delivers better experiences and new levels of performance and value – at scale across the front, middle and back offices.

**KPMG Powered Enterprise** is KPMG's suite of services to transform functions. We bring target operating models that are designed with the future in mind, using KPMG leading practices and processes and pre-configured SaaS (Software as a Service) platforms, along with advanced technology enablers, for optimised processes, governance, KPIs (key performance indicators), people skills and data.

**KPMG Trusted** brings together risk and regulatory services that build trust and confidence in the business and the digital transformation journey. It helps ensure that businesses can predictably navigate risk and regulation – and deliver on the promise to keep customer data trusted, safe and secure. KPMG Trusted fosters the confidence of your business and your stakeholders for continued organizational resilience.

**KPMG Elevate** identifies and quantifies value-creation opportunities. We help businesses target and capture value using a data-driven approach – confidently helping to achieve measurable improvements to revenue, margin expansion, cost management and capital structures to increase profitability and performance. We focus on what needs to change for an organisation to become a modern, high-performing business delivering economic returns.





# 05 税务 Tax

毕马威的税务专业人员对复杂的监管环境有着深入的了解,并拥有丰富的行业知识和经验。通过提供高质量的税务服务,我们的税务专业人员能协助客户实施有效的税务风险管理和合规实践,并制定税收优化的业务和投资架构,以配合客户的经营战略和目标。

KPMG's Tax professionals have a deep understanding of complex regulatory environments, as well as in-depth industry knowledge and experience. Through delivering high-quality tax services, our KPMG professionals help clients implement effective tax risk management and compliance practices and put in place tax-efficient business and investment structures that are aligned with clients' business strategies and goals.

税务	Tax
公司税务咨询服务(包括商务税务咨询、国际税收、税务政策咨询、资本市场税务服务、研发税务)	Corporate Tax Advisory (including Business Tax Advisory, International Tax, Tax Policy Advisory, Capital Markets Tax, R&D Tax)
私人及家族企业服务	Private & Enterprise
境内外投资并购税务服务	Inbound & Outbound M&A Tax
转让定价服务	Transfer Pricing Services
供应链优化服务 (包括贸易与海关、间接税)	Supply Chain Optimisation (including Trade & Customs, Indirect Tax)
税务科技与转型变革服务	Tax Technology & Transformation
税务运营管理服务	Tax Managed Services

毕马威税务团队对中国内地和中国香港特别行政区的税收法规、商业和投资规则及外汇法规有深入的了解。通过提供全面优质的税务服务，采用协调一致工作方法以及利用科技手段，我们的专业团队能帮助客户有效地处理公司税务、转让定价、供应链优化及税务转型方面的事宜。

毕马威的税务专业人员拥有丰富的行业服务经验，通过提供**商务税务咨询服务**致力于为金融服务业、资产管理行业、新经济及消费市场、房地产 / 基础设施 / 交通、工业 / 汽车 / 能源及生命科学行业客户量身定制各类高效、创新、可落地的税务解决方案。毕马威的**本地和国际税务**人员与**转让定价服务**人员紧密合作，在有关的税务议题上站在前沿位置，致力为客户处理当前的税务事宜，包括与**税基侵蚀和利润转移（BEPS）2.0**相关的发展。我们的转让定价服务团队为企业提供风险评估、文档分析和合规事宜、处理税务调查、预约定价安排、转让定价筹划和供应链的分析等各类服务。

我们的**境内外投资并购税务服务**专家团队深入了解全球形势，拥有丰富的实践经验，并对各地税务和监管知识有深入的了解，能从制定业务结构到税务尽职调查为客户提供广泛的服务，包括就税收优化的退出战略和并购后整合提出建议。除结构性税务筹划外，还可就外商投资规定、行业特定的监管要求以及外汇法规提供专业意见。

全球供应链布局对跨国企业开展高效的跨境业务至关重要。毕马威的**供应链优化服务**能为企业提供供应链架构与运营模式优化、进出口关税规划与优化、研发以及财税优惠筹划与申请服务。

日趋复杂而多变的间接税政策给企业的日常税务管理带来挑战。毕马威的**间接税服务**从实际角度出发，为客户寻求最佳解决方案。

税务机关通过加强对大数据的使用，更为有针对性地对税务违规行为开展税务稽查；税制改革和立法进程的加速也为企业的税务管理增添了不确定性和不可预见性，毕马威的**税务政策咨询服务**可帮助客户应对税务争议并向税务机关提出政策建议。

在经济数字化的背景下，税务管理也亟需进行信息化转型。毕马威的**税务科技与转型变革服务**依托科技手段，为企业税务管理工作提供智能化解决方案。与此同时，企业管理人员越来越多地借鉴“共享经济”思路外包税务职能，毕马威的**税务运营管理**团队可通过提供集约化、标准化和科技化的税务运营管理服务协助集团企业提高财税部门效率、降低合规成本并提升质量。

企业的员工队伍对其生存和发展起着至关重要的作用，毕马威的**个人服务**可以提供从获得合格人才、跨国人员调动、到设计相关人才激励政策并处理复杂的税务和法律问题的全方位服务，以支持企业战略和业务运营的需求。另外，随着中国家族企业的蓬勃发展和壮大，其自身也面临着企业转型升级和家族代际传承过程中的诸多挑战，毕马威的**私人和家族企业服务**团队通过毕马威的全球网络，可为家族企业主个人和他们的企业提供一站式税务筹划与合规服务。



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## 奖项：

- 中国年度最佳税务服务机构 —《国际税务评论》2021及2022年度亚太区奖项
- 中国内地年度最佳税务争议服务机构、中国内地年度最佳转让定价服务机构 —《国际税务评论》2021年度亚太区奖项
- 中国香港地区年度最佳税务服务机构 —《国际税务评论》2022年度亚太区奖项
- 中国香港地区年度最佳税务争议服务机构 —《国际税务评论》2021及2022年度亚太区奖项
- 亚太区年度最佳税务服务机构、亚太区年度最佳税务政策服务机构、亚太区年度最佳税务技术服务机构 —《国际税务评论》2022年度亚太区奖项
- 亚太区年度最佳税务交易服务机构 —《国际税务评论》2021及2022年度亚太区奖项
- 亚太区年度最佳税务合规及报告服务机构、亚太区年度最佳税务争议服务机构、亚太区年度最佳预提税服务机构 —《国际税务评论》2021年度亚太区奖项



KPMG's Tax practice combines a deep knowledge of Chinese Mainland and Hong Kong SAR tax laws and regulations, business and investment rules, and foreign exchange provisions. Our team of specialists deliver a broad spectrum of high-quality tax services through a coordinated approach supported by technology, to help clients manage their corporate taxation, transfer pricing policies, supply chain, as well as transform their tax functions effectively.

KPMG's Tax professionals have extensive industry knowledge and experience, and provide **Business Tax Advisory Services** to clients engaged in sectors including Financial Services, Asset Management, New Economy & Consumer Markets, Property/Infrastructure/Transportation, Industrial Markets/Auto/Energy and Life Sciences with customised, efficient, innovative, and feasible tax solutions. With specialists in **Domestic** and **International Tax** together with **Transfer Pricing Services** experts, KPMG is at the forefront of tax debates, supporting clients to deal with current issues, including **Base Erosion and Profit Shifting (BEPS) 2.0** related developments. Our Transfer Pricing team can assist businesses with risk assessment reviews, documentation and compliance, audit defence, advance pricing arrangements, competence authority procedures, transfer pricing planning and value chain analysis.

With a dedicated team of **Inbound and Outbound M&A Tax** specialists, which combines global understanding and deal experience with local tax and regulatory knowledge, we also provide numerous services ranging from structuring to tax due diligence, including advising on tax-efficient exit strategies and post-deal integration. Structural tax planning is complemented by additional services that provide advice on foreign investment rules, industry-specific regulatory requirements, and foreign exchange provisions.

Global supply chains set-ups are crucial for multinational enterprises conducting efficient cross-border businesses. KPMG's **Supply Chain Optimisation Practice** can help clients optimise their supply chain structure and operating model, import and export duty arrangements, as well as plan and apply for research and development (R&D) tax incentives.

The increasing complexity of indirect tax policies has brought challenges to enterprises for their daily tax management. KPMG's **Indirect Tax Services team** is equipped with practical skills to find the best solutions for our clients.

Tax authorities have strengthened the use of big data to conduct more targeted tax inspections on tax violations. In parallel, ongoing tax reforms and legislative changes create uncertainty and unpredictability for businesses of all kinds, KPMG's **Tax Policy Advisory**

**Services team** can help clients in dealing with tax disputes and policy representation to tax authorities.

In the context of the digitalisation of the economy, tax functions urgently need a 'go-digital' transformation plan. Drawing on well-honed technology competencies, KPMG's **Tax Technology & Transformation Services** can provide enterprises with intelligent solutions for tax management. In parallel, as enterprise management teams are increasingly outsourcing tax functions, KPMG's **Tax Managed Services** team can help clients develop an improved operating model for their tax functions, thereby reducing costs while improving quality.

An enterprise's workforce is central to its survival and growth. KPMG's **People Services** provides a full range of services to enterprises and individuals, from acquiring the right talent, mobilising talent across borders, to designing reward policies to support their strategic and operational business needs, while also navigating the tax and legal complexities. In addition, while China's privately-owned enterprises have experienced vigorous development and growth, they are facing many challenges in relation to business transformation and business succession. KPMG's **Private Client Business Services** team can offer a complete suite of tax advisory and compliance services to entrepreneurs, their families and their businesses, through our global KPMG network.

## Awards:

- **China Tax Firm of the Year** - International Tax Review 2021 and 2022 Asia Pacific Awards
- **China Tax Disputes Firm of the Year, China Transfer Pricing Firm of the Year** - International Tax Review 2021 Asia Pacific Awards
- **Hong Kong SAR Tax Firm of the Year** - International Tax Review 2022 Asia Pacific Awards
- **Hong Kong SAR Tax Disputes Firm of the Year** - International Tax Review 2021 and 2022 Asia Pacific Awards
- **Asia Pacific Tax Firm of the Year, Asia Pacific Tax Policy Firm of the Year, Asia Pacific Tax Technology Provider of the Year** - International Tax Review 2022 Asia Pacific Awards
- **Asia Pacific Tax Transactions Firm of the Year** - International Tax Review 2021 and 2022 Asia Pacific Awards
- **Asia Pacific Tax Compliance & Reporting Firm of the Year, Asia Pacific Tax Litigation & Disputes Firm of the Year, Asia Pacific Withholding Tax Firm of the Year** - International Tax Review 2021 Asia Pacific Awards







# 环境、社会和治理

## Environmental, Social and Governance

### 环境、社会和治理

ESG鉴证

ESG报告

ESG战略与实施

脱碳

气候和自然

ESG财务咨询

ESG税务

可持续供应链

循环经济

ESG治理

### Environmental, Social and Governance

ESG Assurance

ESG Reporting

ESG Strategy &amp; Implementation

Decarbonisation

Climate and Nature

ESG Deals &amp; Value

ESG Tax

Sustainable Supply Chain

Circular Economy

ESG Governance



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## ESG鉴证

随着董事会和审计委员会对ESG和非财务报告的关注日益提高，对公司ESG披露的信任需求也在不断增长。企业披露的信息必须稳健可靠，且由独立第三方鉴证，方可获得投资者、利益相关方和广大公众的信任。然而，鉴于ESG披露是由企业在其ESG之旅中所处的阶段决定的，因此ESG鉴证并没有放之四海而皆准的方法。

通过我们的ESG鉴证服务，毕马威服务于公众利益，并为企业的ESG披露提供信心。我们与金融机构和各行各业的和实体经济客户合作，评估其鉴证准备情况，并根据公认的本地和全球标准进行高质量、独立的鉴证。

毕马威的ESG鉴证专家提供以下服务：

- 由毕马威主持的研讨会，概述ESG鉴证和当前的报告环境，并指明客户为进行鉴证所需的准备
- 进行准备情况评估，以确保客户拥有正确的流程、程序和控制措施来进行ESG数据鉴证
- 根据ISAE3000对报告的ESG指标和披露信息（包括绿色债券/贷款和融资生命表）进行外部鉴证（有限保证或合理保证鉴证，取决于利益相关者或监管需求）
- 根据ISAE3410对报告的温室气体（GHG）盘查报告书进行外部鉴证（有限保证或合理保证）

### 我们如何支持一家领先饮料公司的ESG鉴证之旅

最近，毕马威与亚太地区领先的饮料公司合作，为其年度ESG报告提供鉴证服务，并根据客户母公司的实践制定了全球一致的鉴证方法。

作为一家全球性饮料公司的子公司，客户及其母公司对实现本地和集团ESG披露的准确性和一致性感到担忧，因此打算寻找一家专业的本地鉴证服务供应商，并确保其了解客户的业务和寻求鉴证的基本ESG指标，且能与其母公司和ESG鉴证从业人员进行有效沟通。

毕马威中国在动员其由中国内地、香港和韩国工作人员组成的团队前，事先主动提出了工作范围和所需涵盖的内容，从而最大限度地减少了客户的工作量。毕马威团队在单一领导的集中组织下，提供了全球一致的鉴证方法，甚至协调了客户及其母公司的某些指标。

在整个过程中，毕马威确保与客户进行积极主动和及时的沟通，包括定期召开进度会议并提供最新情况，最大限度地减少高级管理层的时间和精力。

## ESG报告

公司的ESG指标和披露受到越来越严格的审查——包括监管机构、投资者、客户和员工在内的利益相关者越来越期望获得可信、可验证和可比较的ESG指标。这些期望推动了报告要求的提高，包括香港在内的多个司法管辖区现已强制要求进行ESG信息披露。因此，有效的报告对于向投资者和其他利益相关者说明ESG情况、遵守相关披露规定以及提高声誉和价值是非常必要的。

毕马威的ESG报告服务可帮助客户了解其ESG报告的准备情况，并帮助客户确保ESG信披合规。我们的服务对象包括金融机构、上市发行人以及其他希望编制ESG报告的组织。

## ESG Assurance

With ESG and non-financial reporting demanding the attention of board and audit committees, demand for confidence in companies' ESG disclosures is growing. Only if the information that businesses report is robust and independently assured can it gain the trust of investors, stakeholders, and the wider public. However, given ESG disclosures are shaped by where a business is on their ESG journey, there is no one-size fits all approach to ESG assurance.

Through our ESG Assurance services, KPMG serves the public interest and provides confidence in companies' ESG disclosures. We work with financial institutions and real economy clients across all sectors to assess their readiness for assurance and conduct high-quality, independent assurance in line with recognised local and global standards.

KPMG's ESG Assurance experts offer the following services:

- KPMG-led workshops to provide an overview of ESG assurance and the current reporting landscape and highlight what clients need to do to get ready for assurance
- Readiness assessments to ensure clients have the right processes, procedures, and controls in place to allow ESG data to be assured
- External assurance of reported ESG metrics and disclosures (including green bond/loan and financing statements) in line with ISAE 3000 (limited or reasonable assurance, depending on stakeholder or regulatory needs)
- External assurance of reported greenhouse gas (GHG) statements in line with ISAE3410 (limited or reasonable assurance)

### How we have supported a leading beverage company's ESG assurance journey

Recently, KPMG worked with a leading beverage company in Asia Pacific to provide assurance on their annual ESG report and develop a consistent global assurance methodology aligned to the practice of the client's parent group.

As a subsidiary of a global beverage company, the client and their parent company were concerned about achieving accuracy and consistency between local and group ESG disclosures. They were seeking an expert local assurance provider who understood their business and the underlying ESG metrics seeking assurance, and could communicate effectively with their parent company and their ESG assurance practitioner.

KPMG China proactively proposed the scope of work and components to be covered, minimising effort for the client, before mobilising a team comprising staff from the Chinese Mainland, Hong Kong SAR, and Korea. Centrally organised under a single lead, the KPMG team delivered a globally consistent assurance methodology, even reconciling certain parent company and client metrics.

Throughout this process, KPMG ensured proactive and timely communication with the client, including regular progress meetings and status updates, minimising senior management time and effort.

## ESG Reporting

Sustainability reporting is developing quickly, with new requirements emerging from the International Sustainability Standards Board (ISSB), the European Union (European Sustainability Reporting Standards, ESRS) and the United States Securities and Exchange Commission (SEC climate-related disclosures). These standards are ambitious and represent a significant step up from existing standards, such as the recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD). Furthermore, while commonalities exist between the standards, there are also areas where they are not aligned: multinationals and companies that need to apply multiple frameworks face the challenge of trying to design coherent and consistent reporting that meets the needs of global investors and jurisdictional regulators.

KPMG's ESG Reporting service helps clients understand their ESG reporting obligations, determine their readiness for ESG reporting and be confident in complying with ESG reporting requirements. We work with financial institutions, listed issuers, and other organisations that expect to produce ESG reporting.

毕马威的ESG报告专家提供以下服务：

- 为客户提供ESG报告方面的技术协助与培训辅导（例如，通过研讨会、同行对标），并协助客户制定ESG报告策略和运营模式目标
- 协助客户解释和应用报告标准，如香港交易所附录27相关ESG报告要求、CSRD、SEC、GRI、TCFD、SASB、WEF和UNSDGs。包括进行重要性评估、选择目标和指标、进行当前报告与目标报告之间的差距评估，以及进行数据和运营模式的准备情况评估
- 设计并实施人员、流程和技术的目标运营模式，包括系统架构、供应商遴选和数据战略

#### 我们如何帮助一家全球保险和资产管理公司加快非财务报告工作进程

该客户希望在 2021 年 TCFD 报告中获得合理保证，且其目标是在今后的所有 ESG 披露中获得合理保证。该公司已为其财务报告制定了成熟的 SOX（萨班斯法案）式控制框架，并力求按照同一标准定义和调整其 ESG 报告流程。

毕马威从客户的 TCFD 气候指标入手，绘制了包含风险和控制的流程图，并构建了详细的 SOX式风险控制矩阵（RACM），突出了控制差距项和待改进领域。具体而言，毕马威就所需的补救措施提供建议，并协助客户实施相关措施。对于客户的其余 ESG 指标（超过 100 个 KPI），毕马威对最高风险项目进行了优先级排序，制作了流程图和 RACM，并强调了控制差距项和待改进领域。

此后，毕马威协助客户实施新的风险和控制工具，以执行流程图和 RACM，并与客户和外部供应商密切合作，定制实施方法，以适应TCFD 和更广泛的 ESG 报告要求。

通过毕马威的服务，客户对 ESG 报告流程、风险、控制、数据和报告要求的所有权有了更清晰的认识，并针对风险和控制方面的差距项制定了明确的补救计划。因此，客户做好了鉴证准备，明确了未来可能出现问题的领域，并向其审计委员会保证了控制治理的标准。

## ESG战略与实施

面对迫在眉睫的气候危机和对社会不平等的担忧，投资者和消费者正日益转向更具可持续性的企业。因此，ESG不再是企业中“可有可无”的部分，而是企业保持竞争力战略的重要组成部分。企业希望了解ESG如何帮助其识别新的收入来源，降低成本并吸引投资者，同时向更具可持续性的未来转型。成功应对这些挑战的企业将创造新的机遇，而未能采取行动的企业可能会使其商业模式面临风险。

毕马威的ESG战略服务帮助客户制定和实施ESG战略，以支持其业务增长目标，同时平衡其业务需求与环境、外部利益相关者和社会的需求。我们在资本市场要求和/或股东期望的推动下与金融机构和实体经济部门客户合作，将ESG因素纳入其商业战略。

毕马威ESG战略专业人士提供以下服务：

- ESG成熟度和目标评估，包括根据行业框架和市场最佳实践进行差距评估，以及同行对标
- 重要性评估，以识别重大ESG风险和机遇
- 制定ESG战略，与公司战略和财务计划保持一致，并整合至公司战略和财务计划中
- ESG战略落地支持和项目管理办公室（PMO）服务

#### 我们如何帮助一家领先的有机婴幼儿食品品牌制定并推出ESG战略和行动计划

该客户致力于生产纯净、天然的婴儿食品，业务遍及中国内地、中国香港和英国。

毕马威中国和英国的ESG战略团队与客户密切合作，确定行业最佳实践和标杆，并与主要利益相关方共同确定6个具有重要性的环境和社会问题，以指导公司的ESG战略。



KPMG's ESG Reporting experts offer the following services:

- Technical assistance to educate clients on ESG reporting (e.g., through workshops, peer benchmarking) and set their ESG reporting strategy and operating model ambitions
- Assist clients to interpret and apply ESG reporting requirements (HKEX Appendix 27/ISSB, ESRS, SEC, GRI, TCFD, SASB), conduct materiality assessments, select targets and metrics
- ESG reporting readiness assessments, including gap assessments between current and target state reporting, data, and operating models
- Design and implement the target operating model for people, processes, and technology, including system architecture, vendor selection and data strategy

#### How we helped a global insurer and asset manager accelerate their non-financial reporting

The client sought to obtain reasonable assurance over its 2021 TCFD statements and had a goal to enable reasonable assurance for all ESG disclosures in future. The company had a mature SOX-style controls framework for its financial reporting and sought to define and align its ESG reporting processes to the same standard.

Starting with the client's TCFD climate metrics, KPMG produced process maps with risk and controls and built a detailed SOX-style Risk and Controls Matrix (RACM), highlighting control gaps and improvement areas. KPMG advised on remediations required and supported the client to implement those remediations. For the client's remaining ESG metrics (>100 KPIs), KPMG prioritised the highest risk items, produced process maps and RACMs, and highlighted control gaps and improvements.

KPMG then supported the client to implement a new risk and controls tool to host the process maps and RACMs, working closely with the client and an external supplier to tailor the implementation approach to accommodate TCFD and broader ESG reporting.

As a result of KPMG's work, the client achieved greater clarity of ownership of ESG reporting processes, risks, controls, data, and reporting requirements, had a clear remediation plan in place for gaps in risks and controls. As a result, the client achieved readiness for assurance, with clarity on areas where future issues could potentially arise, and was able to reassure their audit

committee of the standard of controls governance.

## ESG Strategy & Implementation

Faced by the looming climate crisis and concerns around social inequality, investors and consumers are increasingly shifting towards more sustainable businesses. As a result, ESG is no longer a "nice to have" for organisations, but an essential part of their strategy to stay competitive. Businesses want to understand how ESG can help them identify new revenue streams, reduce costs, and attract investors, while transitioning to a more sustainable future. Companies that successfully tackle these challenges will generate new opportunities, while those that fail to act may put their business models at risk.

KPMG's ESG Strategy services help clients develop and implement ESG strategies that support their business growth objectives, while balancing their business needs with those of the environment, external stakeholders, and society. We work with financial institutions and real economy sector clients driven by capital market requirements and/or shareholder expectations to integrate ESG factors into their business strategies.

KPMG's ESG Strategy professionals offer the following services:

- ESG maturity and ambition assessments, including conducting gap assessments against industry frameworks and market best practice, and peer benchmarking
- Materiality assessments to identify material ESG risks and opportunities
- ESG strategy development, aligned to and integrated with, corporate strategy and financial plan
- ESG strategy implementation support and PMO services

#### How we helped a leading organic baby food brand become one of the first companies in China to develop and launch their ESG strategy and action plan

Dedicated to producing the purest, most natural baby food products, the client was one of the top-selling baby food brands in China, with operations across the Chinese Mainland, Hong Kong SAR, and the UK.

KPMG's ESG Strategy teams in China and the UK collaborated closely with the client to identify industry best practice and benchmarks, and engaged with key stakeholders to identify substantive environmental and social issues to guide the company's ESG strategy.

基于这些ESG问题，我们协助客户制定了ESG战略，并辅  
以三年行动计划和极具雄心的可持续发展目标，以跟踪客  
户ESG战略的落地情况。

## 脱碳

气候变化是企业和社会面临的重大风险之一，需要其迫切  
关注碳减排，积极向低碳经济转型。然而，脱碳并不仅仅  
是一种政策和监管驱动的趋势，以要求组织避免和减轻风  
险，它也是组织抓住与气候变化相关的机遇、增强韧性并  
引领向净零世界转型的机会。

毕马威的脱碳服务为客户提供气候风险和脱碳咨询，并在  
整个脱碳生命周期为客户提供支持。我们与实体经济客户  
合作，涉及从工业制造到房地产等多个行业，并与银行、资  
产管理公司和保险公司等金融机构合作，帮助他们实现碳  
减排和碳中和。

毕马威的脱碳服务团队由多学科专业人士组成，提供以  
下服务：

- 气候风险咨询，测算、量化和评估各种气候情景下的气  
候风险和机遇，包括对企业绩效的影响
- 温室气体基线监测、绩效评估和目标设定
- 脱碳战略和行动规划
- 脱碳绩效披露和报告

### 我们如何帮助一家全球主要港口运营商制定端到端的净 零战略

该客户是世界上最大的船运港口运营商之一，其极具雄心  
的目标是到 2050 年在整个价值链中实现净零排放。客户  
希望向科学碳目标倡议 (SBTi) 准备一份正式提交文件，

以验证其目标和脱碳措施。然而，由于在收集可靠的排放  
数据方面面临巨大挑战，且范围 3 数据缺口较大，客户需  
要一套可靠的科学方法来确定排放基线，并制定可行的脱  
碳战略。

毕马威根据《温室气体核算体系》(GHG Protocol) 和  
SBTi 标准进行了排放基线分析，并建立了量身定制的减  
排模型，帮助客户确定各项减排措施的有效性，并促成无  
排放/低排放技术的应用。毕马威随后制定了净零排放战  
略路线图，反映了客户的预期未来吞吐量、对低排放设备  
的投资意愿以及增长计划。在整个服务过程中，毕马威与  
客户的利益相关方密切合作，以获取其对客户减排计划的  
意见和反馈。

通过毕马威的服务，客户对其范围 1、2 和 3 排放计算的  
数据完整性和收集方法有了清晰的认识和信心，制定了可  
操作的净零路线图以实现其脱碳目标，并定制了包含港口  
级输入的建模工具，为其决策提供了依据。此外，由于毕马  
威与利益相关者的持续参与，客户获得了实施其脱碳战略  
所需的必要支持。

## 气候和自然

气候变化和生物多样性丧失亟需采取紧急行动。它们共同  
构成了企业和社会面临的下一个高影响、高概率的风险。  
特别是气候变化和自然损失有可能通过极端天气事件等  
物理风险，向低碳经济转型相关的转型风险以及破产企业  
的声誉风险等方式影响金融机构的投资组合和利润。然  
而，这些变化也为企业提供了成为行业领导者的机会。

毕马威的气候与自然风险咨询服务为客户提供全面的风  
险评估、分析和管理服务。我们的客户包括银行、保险公  
司和资产管理公司等金融机构，他们在商业和投资活动中  
面临气候变化和自然相关风险。我们还在不断扩大服务范  
围，为来自诸如房地产和建筑等高排放行业的企业客户提  
供服务。

Based on these ESG issues, we worked with the client to develop their ESG strategy, supported by a three-year action plan, and ambitious sustainability targets to track the client's implementation.

## Decarbonisation

Climate change is one of the greatest risks faced by businesses and society, requiring urgent attention from businesses and society to reduce carbon emissions and transition to a low-carbon economy. However, decarbonisation is not just a policy and regulatory-driven trend requiring organisations to avoid and mitigate risk – it is also a chance for organisations to seize opportunities linked to climate change, enhance resilience, and lead the transition to a net-zero world.

KPMG's Decarbonisation services provide climate risk and decarbonisation advisory to support clients across the decarbonisation lifecycle. We work with real economy clients across a range of sectors, from industrial manufacturing to real estate, and with financial investors such as banks, asset managers, and insurers who have ambitions to reduce their emissions and become carbon neutral.

KPMG's Decarbonisation team of multidisciplinary professionals offer the following services:

- Climate risk advisory, to measure, quantify and assess climate risks and opportunities under a range of climate scenarios, including the impact on business performance
- GHG baseline monitoring, performance evaluation and target-setting
- Decarbonisation strategy and action planning
- Decarbonisation performance disclosures and reporting

### How we helped a major global ports operator develop their end-to-end net zero strategy

The client is one of the world's largest shipping port operators, with an ambitious target to reach net zero across their full value chain by 2050. The client aspired to prepare a formal submission to the Science Based Targets Initiative (SBTi) to validate their target and decarbonisation measures. However, with significant

challenges collecting reliable emissions data and large scope 3 data gaps, the client needed a credible scientific methodology for emissions baselining and an actionable decarbonisation strategy.

KPMG undertook emissions baselining in line with the GHG Protocol and SBTi standards and built a tailored emissions reduction model to help the client determine the effectiveness of individual emissions reduction measures and enable adoption of no/low-emission technologies. KPMG then developed a net zero strategic roadmap, reflecting the client's expected future throughput, appetite for investment in low-emission equipment, and growth plans. Throughout this process, KPMG worked closely with the client's stakeholders, obtaining their input and feedback on the client's emissions reduction plans.

Following KPMG's work, the client achieved clarity and confidence in the data integrity and collections approach for their scope 1, 2 and 3 emissions calculations, had an actionable net zero roadmap to reach their decarbonisation targets, and a tailored modelling tool incorporating port-level inputs to inform their decision-making. Furthermore, as a result of KPMG's continuous stakeholder engagement, the client had the necessary buy-in required to implement their decarbonisation strategy.

## Climate and Nature

Climate change and biodiversity loss require urgent action. Together they pose the next high impact, high probability risks facing businesses and society. In particular, climate change and nature loss have the potential to impact financial institutions' investment portfolios and bottom lines through physical risks such as extreme weather events, transition risks associated with the shift to a low-carbon economy, and reputational risks for firms that fail to take action on these issues. However, these changes also present an opportunity for organisations to be recognised as leaders among their peers.

KPMG's Climate and Nature Risk Consultancy services offer comprehensive risk assessment, analysis, and management services for clients. We work with financial institutions, including banks, insurance companies, and asset managers who are exposed to climate change and nature-related risks through their business and investment activities, and are expanding



毕马威的气候与自然服务包括：

- 使用本地化风险评估工具和模型，对客户面临的气候变化和自然相关风险进行风险评估，包括物理风险和转型风险
- 对气候变化和自然相关风险对客户投资组合的潜在财务影响进行风险和情景分析，使客户能够就如何管理这些风险做出明智的决策
- 根据客户的具体需求和投资组合量身定制的风险管理战略设计，纳入转型风险管理方法和创新解决方案
- 根据相关监管要求，报告和披露气候变化和自然相关风险

#### 我们如何与一家亚洲银行监管机构合作设计并实施在线气候风险管理平台

该客户是亚洲领先金融市场的银行监管机构，计划将气候风险纳入其银行监管实践。客户希望开发一个在线平台来托管气候风险（物理风险）数据和分析工具，以使受监管银行能够进行物理风险评估，并评估物理风险对房地产的影响。

毕马威组织了一支跨职能团队，包括金融服务、气候风险、ESG和技术等行业专家，此外还聘请了外部气候风险专家、专业建模供应商和数据库服务提供商，以加快项目进度。

凭借毕马威对持牌银行相关监管要求和期望的深刻理解，毕马威设计并构建了一个供银行获取数据和分析工具的平台，以进行探索性或模拟目的的的内部气候风险分析。该平台亦包括开源/公开数据和专有数据的数据库，以及分析工具，以帮助客户深入了解物理风险对住宅和商业建筑

的影响。鉴于毕马威在银行业监管合规方面的丰富经验，毕马威还支持客户识别并解决向 180 多家受监管金融机构交付该解决方案时遇到的实施挑战。

通过协助设计和实施评估和管理物理风险的全面创新工具，毕马威支持客户实现加速银行业在管理气候风险方面取得进展以及增强银行未来评估气候风险的理解和能力的目标。

## ESG财务咨询

ESG大趋势已经辐射并购领域。在全球各个领域，越来越多的交易开始受到可持续发展标准的影响。拥有强大的可持续发展故事（并有数据支持）的标的公司正在享受溢价，并购团队也越来越多地交易初期对标的公司进行ESG尽职调查。这是有充分理由的：统计数据表明，更好的ESG绩效可以带来更好的财务绩效和投资回报。

毕马威的ESG财务咨询服务使投资者能够将ESG纳入其投资战略，并在交易后最大限度地创造ESG价值。我们与金融和企业投资者以及资产所有者/公司合作，在出售业务或筹集资金的过程中制定并执行ESG交易策略。

毕马威的ESG财务咨询专家提供以下服务：

- ESG投资框架开发，包括基金和公司层面的ESG战略，并将ESG整合到估值模型和流程中
- ESG交易/投资组合战略制定，包括投资组合审查和改进、市场评估和交易搜寻，以及ESG运营提升
- ESG尽职调查，确保收购符合基金和公司层面的ESG战略
- 改善资产的ESG绩效，以提高长期财务绩效和退出价值

our coverage to work with corporate clients from high-emission sectors, such as real estate and construction.

KPMG's Climate and Nature services include:

- Risk assessment of clients' exposures to climate change and nature-related risks, including physical and transition risks, using localised risk assessment tools and models
- Risk and scenario analysis of the potential financial impacts of climate change and nature-related risks on clients' investment portfolios, enabling them to make informed decisions about how to manage these risks
- Risk management strategy design, tailored to clients' specific needs and investment portfolios, incorporating transitional risk management approaches and innovative solutions
- Reporting and disclosure on climate change and nature-related risks in compliance with relevant regulatory requirements

#### [How we worked with an Asian banking regulator to design and implement an online climate risk management platform](#)

The client was the banking regulator of a leading financial market in Asia with a plan to integrate climate risk into its banking supervisory practices. In particular, the client wanted to develop an online platform to host climate risk (physical risk) data and analytical tools to enable regulated banks to conduct physical risk assessments and assess the impact of physical risks on real estate.

KPMG mobilised a cross-functional team, including financial services, climate risk, ESG and technology subject-matter experts, in addition to engaging external climate risk experts, professional modelling vendors, and database services providers to accelerate the project's progress.

Leveraging KPMG's deep understanding of the relevant regulatory requirements and expectations for licenced banks, KPMG designed and built a platform for banks to access data and analysis tools to conduct internal climate risk analysis for exploratory or simulation purposes. This included a database of open source/ publicly available data and proprietary data, as well as

analytical tools to provide insights into the impact of physical risks on residential and commercial buildings. Given KPMG's extensive regulatory compliance bank sector experience, KPMG also supported the client to identify and resolve implementation challenges in the delivery of this solution to over 180 regulated financial institutions.

By assisting the design and implementation of a comprehensive, innovative tool to assess and manage physical risk, KPMG supported the client's goal of accelerating the banking sector's progress in managing climate risk and building banks' understanding and capacity for assessing climate risk going forward.

## ESG Deals & Value

The megatrend of ESG has reached the M&A world. Across sectors and around the world, more and more deals are starting to be influenced by sustainability criteria. Targets with strong sustainability stories (and the data to back it up) are enjoying price premiums, and M&A teams are increasingly conducting ESG due diligence on targets at an early stage. And for good reason: statistics consistently demonstrate that higher ESG performance is linked to better financial performance and investment return.

KPMG's ESG Deals & Value service enables investors to integrate ESG into their investment strategy and maximise ESG value creation post-deal. We work with financial and corporate investors and asset owners/ companies in the process of selling a business or raising funds to develop and execute ESG deal strategies.

KPMG's ESG Deals & Value experts offer the following services:

- ESG investment framework development, including fund- and corporate-level ESG strategy and integration of ESG into valuation models and processes
- ESG deal/portfolio strategy development, including portfolio review and improvement, market assessment and deal sourcing, and ESG operational improvements
- ESG due diligence to ensure acquisitions are aligned to ESG strategy at the fund- and corporate-level
- ESG performance improvement of assets to enhance long-term financial performance and exit values

## 我们如何帮助一家香港塑料制造商和分销商在分拆收购中管理 ESG 相关风险

客户正在考虑收购一家全球化工公司的分拆业务，该公司的业务遍及欧洲和亚太地区的多个司法管辖区，客户希望评估该交易在财务、税务、商业和ESG方面的影响。鉴于客户业务的地域分散性，客户需要当地专家来了解当地相关的ESG及其他法规，并对标的公司的业务进行现场勘察。

毕马威组建了一个多学科团队，由来自四家毕马威成员所的财务、税务、商业和 ESG 尽职调查专家组成，以执行联合尽职调查工作。毕马威的现场 ESG 专家与其他尽职调查工作组密切合作，评估了当地的 ESG 监管要求并进行了现场勘察，以便客户全面了解标的公司运营的实际情况。

在尽职调查过程中，毕马威协助客户识别了与交易相关的财务、税务、商业和ESG关键风险和潜在机会，包括识别标的公司部分现场的场内土壤和地下水污染情况。

凭借我们团队深厚的ESG专业知识和经验，毕马威还为客户提供了关于ESG风险和机遇的新视角，识别了业务和整合计划对运营、人力资本和员工养老金的潜在重大影响，并建议客户在交易后整合计划中采取措施解决这些方面的问题。

## ESG税务

世界各地的政府都致力于雄心勃勃的净零战略和更可持续的经济。税收是政府实现这些目标的关键工具之一。随着碳税以及欧洲绿色协议 (EU Green Deal) 和欧盟碳边境调节机制 (CBAM) 等措施在全球范围内的兴起，应对不断变化的税收监管环境对企业而言变得更具挑战性。规划

这些措施对不同业务和运营模式的影响必将成为企业税收战略的基本组成部分。

毕马威的碳服务为客户提供高质量、极具性价比的服务，以核查温室气体 (GHG) 排放、能源和其他环境指标，用于税务申报。我们与中国香港和内地的客户合作，就气候政策及其对客户的相应影响提供建议。

毕马威碳服务专家拥有深厚的工程背景，对ISO和其他国际标准有深入的了解，可提供以下服务：

- 根据温室气体核算体系 (GHG Protocol) 和相关ISO标准进行温室气体排放和减排核查
- 符合ISO和其他标准的环境指标量化，包括生命周期评估 (LCA)、水和生物多样性
- 国际气候政策和税务咨询，包括欧洲绿色协议 (EU Green Deal)、欧盟排放交易体系 (EU ETS)、欧盟碳边境调节机制 (CBAM)、德国供应链尽职调查法、美国通货膨胀削减法案 (US IRA) 等

## 我们如何帮助一家新能源科技公司量化光伏组件产品的碳足迹

该客户是中国最大的新能源科技公司之一，希望能够响应下游客户的要求，为其光伏组件产品提供碳足迹数据。

毕马威碳服务团队根据国际公认的 ISO 14067 标准 (产品碳足迹) 和相关类别规则，对客户光伏组件产品进行生命周期评估，系统记录客户产品的整个生命周期，并分析该生命周期产生的温室气体排放。根据生命周期评估的结果，毕马威编制了一份碳足迹分析报告。



### How we supported a Hong Kong plastics manufacturer and distributor to manage ESG-related risks in the acquisition of a carve-out acquisition

The client was considering acquisition of a global chemical company's carved-out business with operations in multiple jurisdictions, covering Europe and Asia Pacific, and wanted to assess the financial, tax, commercial, and ESG implications of the deal. Given the geographic dispersion of its operations, the client required access to local experts to understand relevant local ESG and other regulations and conduct physical site visits of the target's operations.

KPMG assembled a multi-disciplinary team comprising financial, tax, commercial, and ESG due diligence specialists from four of KPMG's member firms to execute a combined due diligence exercise. Working closely in parallel with the other due diligence workstreams, KPMG's on-the-ground ESG specialists assessed local ESG regulatory requirements and conducted site visits to build a comprehensive picture of the target's operational reality for the client.

Through the due diligence process, KPMG assisted the client to identify the key financial, tax, commercial and ESG risks and potential upsides associated with the deal, including identifying on-site soil and groundwater contamination at some of the target's sites.

Leveraging our teams' deep ESG expertise and experience, KPMG also provided the client new perspectives on ESG risks and opportunities, identifying potential significant impacts of business and integration plans for operations, human capital and staff pensions, and recommending measures to be taken by the client to address these areas as part of their post-deal integration plans.

## ESG Tax

Around the world, governments are committing to ambitious net zero strategies and more sustainable economies. Tax is one of the key tools available to governments to achieve these goals. As carbon taxes and measures like the EU Green Deal and the Carbon Border Adjustment Mechanism (CBAM) emerge globally, navigating the evolving tax regulatory environment is becoming even more challenging for companies. Planning the impact of these measures

across business and operating models must become a fundamental part of a business' tax strategy.

KPMG's Carbon Services provides high-quality, cost-effective services for clients to quantify greenhouse gas (GHG) emissions, energy, and other environmental indicators for compliance purposes. We work with clients across Hong Kong SAR and the Chinese Mainland to provide advice on climate policies and their corresponding implications for clients.

KPMG's Carbon Services experts possess strong engineering backgrounds and a deep understanding of ISO and other international standards and offer the following services:

- Standards-based GHG emissions and energy quantification and management, including ISO 14064-1 & GHG Protocol, ISO 14064-2, ISO 14067, ISO 50001, ISO 20400, and PAS2060
- Standards-based environmental indicator quantification and management, including life-cycle assessment (LCA), environmental management, water management, and biodiversity
- International climate policy advisory, including the EU Green Deal, EU Emissions Trading Scheme, EU CBAM, CSRD ESRS, EU CSDD/Germany Supply Chain Due Diligence Act, EU Batteries Regulations, and the US IRA

### How we assisted a new energy technology company to quantify the carbon footprint of a photovoltaic module product

The client was one of the biggest new energy technology companies in China and was looking to respond to requests from their downstream customers to provide carbon footprint data for their photovoltaic module product.

Based on the internationally recognised standard ISO 14067 (carbon footprint of products) and relevant category rules, KPMG Carbon Services conducted a lifecycle assessment to systematically record the entire lifecycle of the client's product and analyse the greenhouse gas emissions generated across that lifecycle. Based on the findings of the LCA, KPMG produced a carbon footprint analysis report.

通过毕马威的报告，该客户除了可以确定产品生命周期内碳减排的优化潜力和手段外，还能够满足其客户对碳足迹数据和供应链透明度的要求。

## 可持续供应链

在当今竞争日益激烈的商业环境中，供应链的可持续发展既是潜在商业风险的源头，也是竞争优势的源泉。通过了解和管理整个供应链对环境和社会的影响，企业可以降低其供应链风险，提高声誉，降低成本，增加收入。

毕马威的可持续供应链服务提供全面的解决方案，帮助企业将可持续发展融入供应链，以实现ESG目标、帮助管理风险并增强应变能力。我们与来自多个行业的实体经济公司合作，这些公司的供应链复杂且覆盖地域多样。

毕马威的可持续供应链专家提供以下服务：

- 供应链可持续发展评估，以衡量、监控和管理供应链ESG风险并抓住机遇
- 供应链脱碳，包括绘制碳足迹图、确定脱碳活动的优先次序，以及让供应商参与脱碳活动
- 可持续采购，将道德和可持续发展实践纳入采购流程

### 我们如何与全球可持续贸易组织合作，提升其供应链社会可持续性监测计划

客户是一家全球商业协会，其实施的社会责任采购计划旨在监督、参与和赋能会员企业采用可持续的贸易实践。毕马威受聘担任审计诚信鉴证合作伙伴，以确保客户监督合作伙伴审计流程的质量和一致性，评估审计师的绩效，并保持客户审计体系的可信度。

毕马威分别在管理层层面和地方办事处层面对被审计公司的管理体系进行了质量审计，并进行了见证审计，以评估现场的审计实施情况。毕马威还评估了 20,000 多份社会审计报告中的定性和定量数据，以明确趋势、标记质量问题并跟踪被审计公司的关键绩效指标 (KPI)。

基于我们的发现项，毕马威与客户密切合作，为每家被审计公司制定了可靠性/风险评分，以指导其未来的质量控制活动，实施了审计框架改进计划，并开发了数据分析工具，以明确未来审计的趋势和问题。

通过这些变革，客户提高了审计项目的质量，确保了可持续供应链评级数据的可靠性，并开发了分析大量数据以监控其成员企业供应链可持续性的能力。

## 循环经济

循环经济正逐步被提上企业议程。日益趋严的监管要求、资源可获得性、商品价格波动以及消费者偏好变化等挑战迫使企业重新思考浪费和低效的生产和消费模式。各国政府也认识到循环经济在推动商业竞争、可持续经济增长和创造就业机会方面的潜力，中国、日本和欧盟都发布了循环经济政策战略和计划。

毕马威的循环经济服务帮助客户识别和利用“减少废物、再利用和循环回收”中的机会。我们与高度依赖自然资源的大中型实体经济行业客户合作，制定新的循环战略和商业模式，重新构想和创新其现有产品和服务。

毕马威的循环经济顾问和专家提供一套广泛的循环咨询解决方案，包括：

- 循环经济战略与实施

As a result of KPMG's report, the client was able to meet their own customers' requirements for carbon footprint data and supply chain transparency, in addition to identifying optimisation potential and levers for carbon emissions reduction within the product.

## Sustainable Supply Chain

In today's increasingly competitive business environment, supply chain sustainability is a source of potential business risk but also competitive advantage. By understanding and managing environmental and social impacts across the supply chain, organisations can mitigate supply chain risks, improve their reputation, reduce costs, and grow revenue.

KPMG's Sustainable Supply Chain Services offer a comprehensive solution to help companies embed sustainability in their supply chains to realise their ESG ambitions, manage risks and enhance resilience. We work with real economy sector companies from a range of industries with complex, geographically diverse supply chains.

KPMG's Sustainable Supply Chain experts offer the following services:

- Supply chain sustainability assessments to measure, monitor and manage supply chain ESG risks and seize opportunities
- Supply chain decarbonisation, including carbon footprint mapping, identifying and prioritising decarbonisation activities, and engaging suppliers on decarbonisation
- Sustainable sourcing and integrating ethical and sustainability practices into procurement processes

### How we worked with a global sustainable trade organisation to enhance their supply chain social sustainability monitoring programme

The client was a global business association with a socially responsible sourcing programme to monitor, engage, and empower member businesses to adopt sustainable trade practices. KPMG was engaged as an audit integrity assurance partner to ensure the quality and consistency of the client's monitoring partners' auditing processes, assess auditor performance, and maintain the credibility of the client's auditing system.

KPMG performed quality audits of the audit companies' management systems at a management- and local office-level and conducted witness audits to evaluate audit implementation in the field. KPMG also assessed qualitative and quantitative data from over 20,000 social audit reports to identify trends, flag quality issues, and track KPIs for the auditing companies.

Based on our findings, KPMG worked closely with the client to develop reliability/risk scores for each audit company to guide future quality control activities, implemented audit framework enhancements, and developed data analytics tools to identify trends and issues for future audits.

As a result of these changes, the client improved the quality of their audit programme, ensured the reliability of their sustainable supply chain ratings data, and developed the capability to analyse large volumes of data to monitor their member businesses' supply chain sustainability.

## Circular Economy

Circular economy is rising on the corporate agenda. Challenges such as increasing regulatory requirements, resource availability, volatile commodity prices, and changing consumer preferences are forcing companies to rethink wasteful and inefficient models of production and consumption. Governments are also recognising the potential of the circular economy to drive business competition, sustainable economic growth, and job creation, with China, Japan, and the EU releasing circular policy strategies and programmes.

KPMG's Circular Economy services help clients identify and capitalise on opportunities to reduce waste, reuse, and recycle. We work with medium to large real economy sector clients with a high dependency on natural resources to develop new circular strategies and business models, reimagine and reinvent their existing products and services.

KPMG's Circular Economy consultants and specialists offer a suite of wide-ranging circular advisory solutions, including:

- Circular economy strategy, including assessing current operations, defining the ambition, scope, and business case to embed circularity, detailed strategy design and change management



## • 循环经济商业模式

### 我们如何帮助一家全球能源公司开展中国废塑料制化学品市场研究

该客户是一家全球综合能源公司，拥有石化和能源业务组合。客户正在寻找中国塑料回收市场的增长机会，并通过探索化学品回收的端到端价值链来满足其客户需求。

毕马威设计并提供了一套方法，帮助客户筛选中国废塑料市场的增长机会，并重点关注化学品回收方面的增长机会。首先，毕马威帮助客户优先考虑其化学品回收市场进入计划、合作伙伴战略和业务模式。随后，毕马威进行了市场、监管和技术评估，以明确塑料回收利用的核心能力要求和推动因素，从而使客户能够进一步确定相关议题和价值链生态系统的优先次序。最后，毕马威为客户提供支持，以确定关键控制措施、推动因素和障碍，并就客户的市场进入战略、方向、业务和运营模式提出建议。

通过毕马威的服务，客户对中国的化学品回收市场有了深入的了解，包括当前的法规、技术和竞争对手，以及未来的增长机会。根据毕马威的建议，客户制定了适合其目的的市场进入战略和业务模式，以抓住已确定的增长机会。

## ESG治理

如今，投资者、研究机构和评级公司、员工、客户和监管机构都将企业如何应对气候变化、多元化及其他ESG风险视为业务的基础，认为这对于企业长期可持续发展和价值创造至关重要。监督这些风险和机遇被视为一项重大挑战，需要上至董事会、下至日常流程的稳健治理结构和投入。

毕马威的ESG治理服务帮助客户建立和完善其ESG基础。我们与金融机构和上市公司合作，这些机构和公司的利益相关者都期待有效的ESG治理和ESG问题披露。

毕马威的ESG治理、风险与合规服务团队提供广泛的服务，包括：

- 董事会ESG培训，以改善董事会对ESG风险和机遇的监督
- ESG治理设计，包括实体层面的ESG综合管理框架，涵盖董事会和管理层的ESG治理架构，ESG政策和程序，ESG与企业风险管理(ERM)、内部控制、绩效监控和管理以及技术的整合
- ESG合规咨询，包括证券交易所上市规则和其他ESG监管信息披露

### 我们如何帮助一家中国替代能源公司确认 ESG 监管要求得到满足

该客户是中国一家领先的民营替代能源企业，打算发行绿色债券，为中国的太阳能和风能项目争取私人资金。客户需要确保绿色债券在银行间债券市场发行之前，满足与内部流程和制度相关的监管要求。毕马威受聘为客户提供符合这些监管要求的保证服务。

毕马威拥有一支由可持续发展和鉴证专业人士组成的团队，根据国内监管要求并针对客户的绿色债券量身定制了一套独立的鉴证方法。除了确保客户遵守中国法规并在债券发行时间表内完成鉴证流程外，毕马威还帮助客户提高其绿色债券在投资者心目中的可信度。在《绿色债券原则》的指导下，毕马威帮助客户提高与项目评估、募集资金管理和报告相关的内部体系和控制的稳健性。

最终，客户的绿色债券成为中国银行间市场交易商协会(NAFMII)指引草案下首单获批的绿色债券，并成为中国首家发行绿色债券的非金融企业。

- Circular measurement, including target-setting and monitoring, tracking and reporting on the performance of circular strategy implementation to provide valuable insights to drive strategic decision-making
- Circular implementation, including defining implementation roadmaps, implementation and capacity-build tailored to specific client needs

#### How we helped a global energy company conduct a study on the China waste plastics to chemicals market

The client was a global integrated energy company with a portfolio of petrochemical and energy businesses. The client was looking to identify growth opportunities for the plastic recycling market in China and address customer needs by exploring the end-to-end value chain for chemical recycling.

KPMG designed and delivered an approach to help the client screen the China waste plastics market for growth opportunities, focused on chemical recycling. To start, KPMG helped the client prioritise their chemical recycling market entry plan, partner strategy, and business model. KPMG then conducted market, regulatory, and technology assessments to identify the core capabilities and enablers for plastic recycling, enabling further prioritisation of propositions and the value chain ecosystem by the client. Finally, KPMG supported the client to identify critical controls, enablers, and barriers and provided recommendations on the client's market entry strategy, directions, business and operational models.

The client was left with an in-depth understanding of China's chemical recycling market, including current state regulations, technology, and competitors, as well as future growth opportunities. As a result of KPMG's recommendations, the client had a fit-for-purpose market entry strategy and business model to capture identified growth opportunities.

## ESG Governance

How companies address climate change, diversity, and other ESG risks is now viewed – by investors, research and ratings firms, employees, customers, and regulators – as fundamental to business and critical to long-term sustainability and value creation. Oversight of these risks and opportunities is a significant challenge, requiring robust governance structures and input at a board-level, down to day-to-day processes.

KPMG's ESG Governance services help clients set their ESG foundation and operationalise ESG. We work with financial institutions and public companies whose stakeholders expect effective ESG governance and disclosure on ESG issues.

KPMG's ESG Governance, Risk & Compliance Services team provide a broad range of services, including:

- Assessing the organisation's governance response and providing entity-level guidance regarding ESG matters, including ESG strategy, board composition and committee structure, Internal Audit role, executive compensation and ESG integration with enterprise risk management (ERM)
- Identification of compliance or consulting audits to review the organisation's operationalisation of ESG, including sustainable supply chain, food safety, HR/culture reviews, ESG regulatory compliance
- ESG regulatory compliance advisory, including stock exchange listing rules and other ESG regulatory disclosures

#### How we helped a Chinese alternative energy company confirm their compliance with ESG regulatory requirements

The client is a leading private alternative energy enterprise in China that intended to issue a green bond to secure private funding for solar and wind projects in China. The client needed to ensure their green bond met regulatory requirements relating to internal processes and systems prior to issuing the bond in the interbank bond market. KPMG was engaged to provide assurance that these regulatory requirements were met.

With a team comprising sustainability and assurance professionals, KPMG developed an independent assurance approach based on the domestic regulatory requirements and tailored to the client's green bond. In addition to ensuring the client's compliance with the China regulations and completing the assurance process within the bond issuance timetable, KPMG also supported the client to enhance the credibility of their green bond with investors: following the guidance of the Green Bond Principles, KPMG supported the client to improve the robustness of their internal systems and controls relating to project evaluation, management of proceeds, and reporting.

As a result, the client's green bond was the first green bond to be approved under the National Association of Financial Market Institutional Investors (NAFMII) draft guidelines and the client became the first non-financial enterprise to issue a green bond in China.





# 我们的影响力计划

## Our Impact Plan

- 在毕马威中国，我们致力于使环境、社会及治理成为贯穿整个组织的标志和底色，让员工成为积极变革的推动者，为客户带去更好的方案和服务，并帮助客户实现他们自身的ESG目标。
- “我们影响力计划” (Our Impact Plan) 将毕马威中国的环境、社会及治理(ESG)的承诺与战略举措聚合在一起，其中包括四个主要领域：治理原则、以人为本、关爱地球和实现繁荣。
- 我们发布年度《我们的影响力计划》报告，以展示我们的透明度和负责任地对待我们在环境和社会方面所产生的影响。
- At KPMG China, we are committed to making ESG a watermark running through our organisation, from empowering our people to become agents of positive change to providing better solutions and services to our clients to help achieve their ESG goals.
- Our Impact Plan (OIP) brings together KPMG China's ESG commitments and progress under one umbrella. OIP focuses on four key pillars: Governance, People, Planet and Prosperity.
- We publish our annual ESG report, Our Impact Plan, to demonstrate our transparency and accountability for the impact that we make on our environment and society.

在2023年4月，毕马威中国发布了第三份ESG报告《毕马威中国：我们的影响力计划2022财年》。该报告按照“利益相关者资本主义指标”（Stakeholder Capitalism Metrics）的核心指标编写，并参考了全球报告倡议组织（GRI）的《GRI标准》（2021年更新版本）。



请扫描此二维码以获取完整报告

## 治理原则

在我们价值观的引领下，毕马威中国致力于成为市场中最受信任和最值得信赖的专业服务机构。毕马威中国对违反法律或职业道德的行为持零容忍态度，并要求所有合伙人和员工每年参加并完成反腐败培训。我们始终按照明确的目标来行事，提供以目标为导向的业务。我们致力于在审计质量方面引领行业发展、推动负责任的税务实践并通过ESG服务创造长远价值。我们遵循毕马威全球环境、社会及治理战略，运用领先的专业知识和解决方案为客户解决所面临的环境、社会及治理关键问题，为他们的转型之旅提供支持。

## 以人为本

我们努力创建包容、多元和平等的工作环境。本着这一精神，我们成立了新世代委员会，鼓励我们年轻员工与高级管理层分享他们的想法。我们积极推动通过灵活工作模式，并持续关注员工的健康与福祉。为了帮助员工充分发挥潜力，我们提供了丰富多彩的学习机会和资源，特别是有关ESG的基础知识和专业技能培训，赋能员工推动各种积极的改变。

## 关爱地球

为推动毕马威成为净零碳组织这一全球气候目标的实现，毕马威中国采取了一系列脱碳举措，包括使用可再生能源、在运营中融入循环经济理念、支持自然保护项目和提高员工的环保意识等。此外，我们于2022年10月实施了内部碳价格，鼓励员工减少非必要出行并选择低碳交通方式，以实现于2030年将直接和间接的全球碳排放量在2019财年基础上减半的全球气候目标。以实现于2030年将直接和间接碳排放量减半的全球气候目标。

## 实现繁荣

在毕马威中国，我们致力于构建有韧性、可持续的业务，紧跟国家政策，支持国家经济社会发展。同时，我们通过创造就业机会、推动科技创新和赋能基层社会组织等方面，增进民生福祉，贡献毕马威力量。

在社区投入方面，我们通过开展未来技能培训和学校到职场的过渡计划为青年教育提供支持。同时，我们积极支持乡村振兴，帮助在中国提供乡村发展服务的非营利组织加强建设，通过升级改造基础设施提高农村教育质量，并通过支持废水管理项目改善农村生活环境。

In April 2023, KPMG China released our third ESG report, namely KPMG China: Our Impact Plan FY22, which was prepared using the core set of Stakeholder Capitalism Metrics to report against our most material topics. This report was also informed by the Global Reporting Initiative (GRI) Standards (2021 update).



Scan this QR code to read our full report

## Governance

Guided by our Values, KPMG China is committed to becoming the most trusted and trustworthy professional services firm in the market. KPMG China has zero tolerance to illegal or unethical behaviour. All partners and staff are required to complete anti-corruption training every year. In addition, we strive to drive purposeful business by acting with a clear purpose at all times. We are also committed to leading the profession in audit quality, driving a responsible tax practice and creating long-term value through our ESG services. Following KPMG's global ESG strategy, we support our clients on their ESG transformation journey with our leading-edge expertise and solutions to key ESG issues faced by them.

## Planet

To support KPMG's global climate goal to become a net-zero carbon organisation, KPMG China has taken a series of decarbonisation initiatives in various aspects, ranging from sourcing renewable energy, incorporating the concept of circular economy into the business operation, supporting nature conservation programmes, to building our people's environmental awareness. As a key enabler to our global climate goal, which aims to halve our direct and indirect global carbon emissions by 2030 compared to the FY2019 baseline, we implemented the Internal Carbon Price (ICP) in October 2022, to encourage our people to reduce unnecessary travel and opt for low-carbon transportation options.

## People

We are committed to creating an inclusive, diverse and equitable workplace. With a focus on inclusion, diversity and equity (IDE), we launched the Next Generation Council to encourage our younger staff to share their thoughts with the senior management. KPMG China embraces agility and continues to take care of the health and well-being of our people. To better help our people realise their full potential, we offer a variety of learning opportunities and resources, particularly ESG foundational and specialist training, to empower them to become agents of positive change.

## Prosperity

At KPMG China, we strive to create a resilient and sustainable business as well as align with national policies in China to better support our country's social and economic development. We also strive to contribute to society to improve people's livelihood through creating jobs, fostering technological innovation, empowering grassroots social organisations and more.

As for community investment, we support education for youth through future-ready skills training and school-to-work transition. We also support rural revitalisation by building capacity for non-profit organisations (NPOs) that deliver rural development services in China, upgrading infrastructure to improve rural education quality, as well as supporting a wastewater management project to improve the rural living environment.



我们的价值观形成毕马威主要的核心价值，是我们在日常工作中做出决定、采取行动的指导和基础，影响着我们与同事、客户及重要干系人的合作方式。

Our Values form our core beliefs, guide our day-to-day behaviours, informing our decisions, how we act, and how we work.

# 毕马威的价值观 KPMG Values

我们的价值观让我们在日常工作中更好地保持一致性

Our KPMG Values drive consistency in how we make decisions every day.



## Integrity

We do what is right  
我们诚信为本, 守正不移



## Excellence

We never stop learning and improving  
我们卓越不止, 精益求精



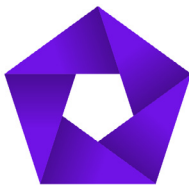
## Courage

We think and act boldly  
我们创新思维, 敢于行动



## Together

We respect each other and draw strength from our differences  
我们互相尊重, 和而不同



## For Better

We do what matters  
我们增益社会, 构筑未来







# 毕马威的全球网络

## The KPMG Global Network

毕马威在全球143个国家及地区开展业务，提供审计、税务和咨询服务。通过帮助其他组织降低风险和把握机会，毕马威可以为客户、员工和整个社会推动积极、可持续的变革。我们致力于在全球范围内保持高质量和诚信，帮助客户取得成功，并致力于服务和改善毕马威所在的社区。在一个快速变化和颠覆成为新常态的世界里，毕马威将始终秉持“激发信心，赋能变革”的初心。

KPMG firms operate in 143 countries and territories across the globe, offering audit, tax and advisory services. Through helping other organisations mitigate risks and grasp opportunities, we can drive positive, sustainable change for clients, our people and society at large. We lead with a commitment to quality and integrity across the KPMG global organisation, bringing a passion for client success and a purpose to serve and improve the communities in which KPMG firms operate. In a world where rapid change and unprecedented disruption are the new normal, we inspire confidence and empower change in all we do.



## 毕马威的全球服务网络 (KDN)

KDN是毕马威的全球服务网络，旨在通过由各地服务中心组成的网络提供大规模、跨职能的业务能力和技术支持。KDN包括一个多层次的全球销售和服务支持组织，利用毕马威全球团队的力量，改进毕马威成员所和员工的工作方式，助力在全球范围内提供更加无缝的客户体验。

## 将ESG列为优先事项

毕马威将ESG议程列为优先事项，承诺投入超过15亿美元，以应对全球客户、社区和利益相关者面临的ESG挑战。毕马威将聚焦五大重点领域，切实推动变革：利用数据提供解决方案；培训人才引领ESG教育；支持发展中国家的ESG进程；与战略合作伙伴联合提供解决方案；以及积极推动ESG行动。

我们目前的重点是协助客户和利益相关者实施业务和供应链转型，削减碳足迹，将气候风险纳入企业战略，助力联合国可持续发展目标的实现。

## 借力科技重塑每一项业务

毕马威计划投入共计50亿美元推进自身数字化转型，以科技、人才和创新为重点。

毕马威成员所与全球领先战略合作伙伴联合开发解决方案，持续提供一流的跨领域业务能力。在2021年，毕马威扩大了与ServiceNow的合作，助力客户加速提升ESG影响力，并实现风险管理和业务韧性建设的现代化转型。

为了加速提升数字化体验，并确保数字系统的安全性，毕马威利用基于微软Azure 和 Azure AI 的云平台，创建了全球统一的面向员工和客户的安全云环境。

毕马威致力于内外部的数字化转型和科技创新的应用，并聚焦行业，用创新支持毕马威业务的发展和变革。同时，毕马威也在逐步搭建大规模的集创新、研发及交付为一体的数字化中心，对毕马威及毕马威合作伙伴的数字化解决方案进行整合打磨和交付，让数字化转型的落地切实可行。

## 我们的员工

毕马威启动了包容、多元化与公平(IDE)集体行动计划，重新聚焦发挥员工潜力，建立全球IDE卓越中心，推出全球IDE 政策，设立新的治理机制，以确保 IDE 政策一以贯之并落到实处。IDE 将成为毕马威全球组织成功的关键驱动力。毕马威还加入了Valuable 500 国际倡议，进一步承诺在员工招聘方面重视包容性、多元化和公平。

毕马威还重新构想未来的工作方式，各地区成员所合作制定了一套全球统一的原则，在我们向混合工作模式过渡之际确保灵活性，并为我们的团队提供指引。

## KPMG Delivery Network (KDN)

KPMG established a new global delivery network (KDN), which was created to provide large-scale, cross-functional capabilities and technology through a network of delivery centers. KDN includes a multi-tiered global sales and delivery support organisation that harnesses the power of KPMG teams globally and transforms how KPMG firms and people work together for better, helping to deliver a more seamless client experience across the globe.

## KPMG prioritises ESG

Prioritising the ESG agenda, KPMG has committed over US\$1.5 billion towards addressing the ESG challenges being faced by clients, communities and stakeholders across the globe. KPMG will focus on five key areas that aim to drive measurable change: harnessing data to deliver solutions, training talent in leading ESG education, supporting developing nations' ESG journeys, delivering solutions in collaboration with strategic alliances, and driving action through advocacy.

We are focusing on supporting clients and stakeholders to transform their businesses and supply chains to help reduce their carbon footprint, integrate climate risk into corporate strategies and support the world's realisation of the UN Sustainable Development Goals.

## Technology reshaping every business and our own

KPMG plans to invest a total of US\$5 billion to drive its own digital transformation, with a focus on purpose-driven technology, people and innovation.

Co-creating solutions with world-class global alliances, KPMG firms continue to deliver leading-edge, multidisciplinary capabilities. In 2021, KPMG expanded its alliance with ServiceNow to help clients accelerate their ESG impact and modernise their risk management and resilience-building.

To accelerate and safeguard its digital experience, KPMG has created a globally consistent and secure environment for our people and clients that leverages a common, cloud-based platform built on Microsoft Azure and Azure AI.

KPMG is committed to driving internal and external digital transformation and applying technological innovations, with our sector insights. We continue to leverage various innovative technologies to grow and transform KPMG's business. KPMG is also building a large digital transformation centre that integrates innovation, R&D and delivery to refine, implement and deliver digital solutions developed by KPMG and our alliance partners, with the goal of making digital transformation more practical and delivering results.

## Our people

With a renewed focus on harnessing the potential of all our people, the firm launched an Inclusion, Diversity and Equity (IDE) Collective Action Plan, introduced a Global IDE Center of Excellence, rolled out a new global IDE policy and instated a new governance structure to ensure accountability and consistency to IDE. With IDE as a key driver of the global organisation's success, it became a signatory to Valuable 500, further cementing its commitment to inclusive practices, diverse and equitable recruitment.

Reimagining the future of work, the global organisation has worked across regions to develop a set of globally consistent principles that offer flexibility and guide our teams as we adopt hybrid ways of working.



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