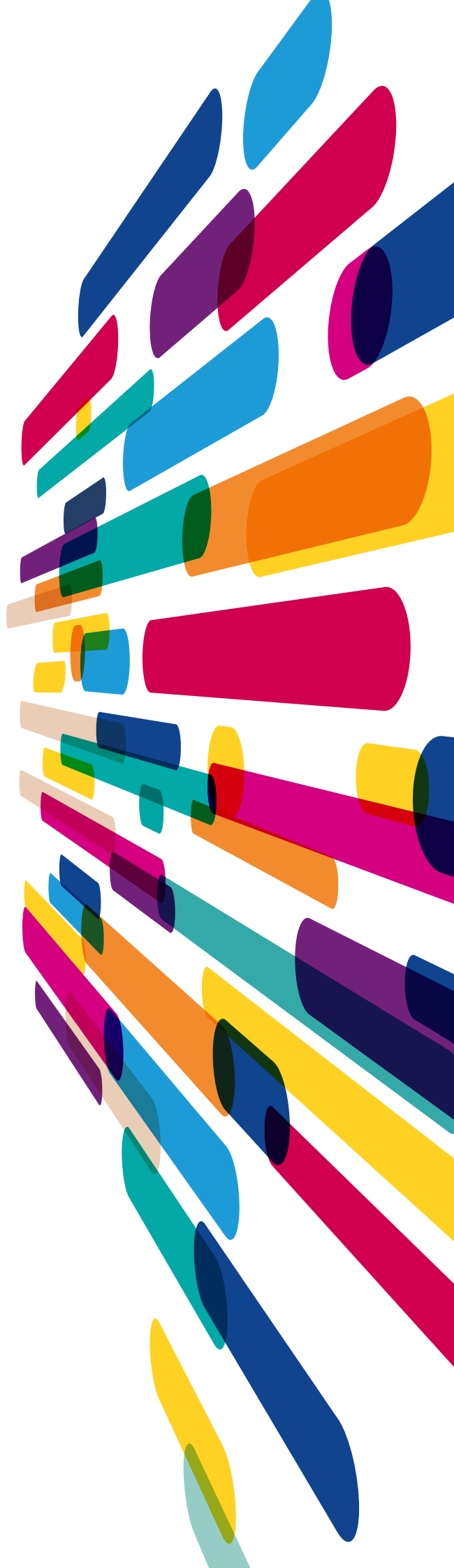




毕马威
中国

KPMG
China

专业视野 清晰思路
Informed perspectives,
clear results



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毕马威是一个由专业服务成员所组成的全球网络。成员所遍布全球154个国家和地区,拥有专业人员200,000名,提供审计、税务和咨询等专业服务。毕马威独立成员所网络中的成员与瑞士实体——毕马威国际合作组织(“毕马威国际”)相关联。毕马威各成员所在法律上均属独立及分设的法人。

KPMG is a global network of professional services firms providing Audit, Tax and Advisory services. We operate in 154 countries and territories and have 200,000 people working in member firms around the world. The independent member firms of the KPMG network are affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. Each KPMG firm is a legally distinct and separate entity and describes itself as such.

毕马威简介

About KPMG

毕马威在中国十九个城市设有办事机构，合伙人及员工约12,000名，分布在北京、北京中关村、长沙、成都、重庆、佛山、福州、广州、杭州、南京、青岛、上海、沈阳、深圳、天津、武汉、厦门、西安、香港特别行政区和澳门特别行政区。毕马威以统一的经营方式来管理中国的业务，以确保我们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合资开业的国际会计师事务所。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。率先打入中国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专业服务，也反映了毕马威的领导地位。

KPMG China operates in 19 cities across China, with around 12,000 partners and staff in Beijing, Beijing Zhongguancun, Changsha, Chengdu, Chongqing, Foshan, Fuzhou, Guangzhou, Hangzhou, Nanjing, Qingdao, Shanghai, Shenyang, Shenzhen, Tianjin, Wuhan, Xiamen, Xi'an, Hong Kong SAR and Macau SAR. With a single management structure 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 mainland China. KPMG China was also the first among the Big Four in mainland China to convert from a joint venture to a special general partnership, as of 1 August 2012. Additionally, the Hong Kong office can trace its origins to 1945. This early commitment to the China market, together with an unwavering focus on quality, has been the foundation for accumulated industry experience, and is reflected in the Chinese member firm's appointment by some of China's most prestigious companies.

Focused on your goals and challenges

- **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。毕马威中国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。毕马威中国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。毕马威中国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。毕马威中国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。



毕马威中国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。

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

- **Strengthening reporting:** Many of KPMG China'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 as they are faced with constantly increasing competition and the need for funds so that they can act swiftly and respond to changes in the market. Raising equity or debt gives companies the financial resources to pursue sustained growth and achieve a variety of other strategic goals. However, choosing a professional advisor is critical. KPMG China has a strong track record of successful listings both within China and internationally. We can assist and provide services to our clients at 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 China can provide the rapid and professional support crucial to helping 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 the relevant stakeholders. KPMG China's breadth of experience allows the firm to help companies achieve a well-rounded view of their risks.
- **Structuring the business:** Many companies are faced with the challenge of operating within the local requirements of numerous countries, 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.

行业知识

Industry knowledge

毕马威的专业团队由多个领域的专业人员组成,以专注了解客户所处的行业情况和独特需求。我们尤其重视以行业专责团队整合行业知识,提供优质服务。

毕马威认为每个行业均有自身独特的情况,并面对不同的挑战和机遇。我们在内地建立了实力雄厚的行业团队或部门团队,以便我们在有需要时向客户提供目标明确的行业经验和建议。凭着我们对各行各业和内地情况的深入了解,我们可随时调派熟悉客户具体业务情况和受过专业培训的人员,为客户提供优质的服务。

我们的专业人员均经过全面的专业和行业培训,并拥有丰富的实际项目经验,故能深入掌握各主要行业面对的热点议题。

KPMG professionals operate in multidisciplinary teams, focusing on our clients' needs and their industries. We place particular emphasis on consolidating industry knowledge and delivering services through dedicated teams that operate in a multitude of industries and sectors.

At KPMG, we understand that each industry has its own opportunities, issues and challenges. Our business in China has established industry or sector groups, enabling targeted, industry-specific experience and advice to be delivered where needed. For our clients, this focus on industry- and country-specific knowledge means we can deliver trained professionals who have intimate knowledge of your specific business issues, as well as an overriding commitment to strive for the highest quality services.

Through education, industry-focused training, and first-hand experience, our professionals have gained an in-depth understanding of the issues faced in a range of key industries.



毕马威的行业专责团队

我们特别建立了六个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。

Our sectors

Our professional teams share knowledge and develop their skills, with a focus on industry sectors grouped under our six lines of business.



零售和消费品业

零售、食品、饮料和消费品

Consumer Markets

Retail, and Food, Drink and Consumer Goods

金融服务

银行、保险、证券及资产管理和资本市场

Financial Services

Banking, Insurance, Securities and Asset Management and Capital Markets



工业市场

汽车、化工、工业制造、能源和天然资源

Industrial Markets

Automotive, Chemicals, Industrial Manufacturing, and Energy and Natural Resources

信息技术、媒体和电信业

电信业和媒体、信息技术（软件和信息技术服务 / 电子）

Technology, Media and Telecommunications

Telecommunications and Media, and Technology (Software and IT Services/ Electronics)



基建、政府机构和医疗保健

建筑房地产、运输和物流、政府机构和基建、生命科学和医疗保健

Infrastructure, Government, Life Sciences and Healthcare

Construction and Real Estate, Transport and Logistics, Government and Infrastructure, and Life Sciences and Healthcare

私募股权

融资、投资和交易、实现价值、组合管理

Private Equity

Fundraising, Investments and Deals, Realising Value, and Portfolio Management





审计及鉴证

Audit and Assurance

我们致力于提供优质、独立的财务报表审计，以帮助增强投资者信心。

诚信为本、优质服务和客观独立是毕马威审计服务的基石。我们的目标是协助企业应对会计准则变更、迎接业务变化带来的会计挑战、改善企业绩效、提升企业价值。

To enhance investor confidence, we strive to provide high-quality, independent financial statement audits.

Integrity, quality and independence are the building blocks of KPMG's approach to audit. Our goal is to help companies respond to changing financial standards, address accounting challenges arising from business changes, improve companies' corporate performance and increase their value.

审计及鉴证

财务报表审计

资本市场服务

会计咨询服务

其他鉴证及审核服务

Audit and Assurance

Financial Statement Audit

Capital Markets Services

Accounting Advisory Services

Other Forms of Assurance and
Attestation Services



我们同时也提供IPO之前的相关服务,包括就企业在营运、财务和管理团队等方面的准备提供咨询,协助联系保荐人和其他上市专业顾问,以及协助保荐人进行财务尽职调查等。

会计咨询服务

为了协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会计挑战,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等方面,为企业提供咨询与培训服务。

新的国际审计准则对于长式审计报告的要求给上市公司报告带来重大变化, 审计师和审计委员会因而面临重大挑战, 而成功应对这项挑战则至关重要。我们经验丰富的审计团队基于对客户业务和行业的透彻理解, 能为客户提供深入的分析和见解, 继而为客户提供超越审计准则要求的创新审计方案。

除审计外,我们还能根据企业特定的监管或管理要求,定制各种形式的鉴证服务。许多企业已意识到,仅仅编制财务报表不足以充分反映企业的价值、绩效或业务风险。

许多企业还对外披露他们作为决策依据的非财务信息，包括关键业绩指标（包括环境及可持续发展关键指标）、监管合规情况，以及内部控制系统运行情况等。毕马威中国能够就这些信息提供鉴证意见，从而增强这些对外披露信息的可靠性及公信力。

通过以上服务,毕马威中国能够协助企业找到新的方法以提升企业声誉、增强信息使用者信心、建立并维系利益相关方的信任、改善企业绩效,并最终提升企业的价值。



Our experienced professionals and partners can help identify a company's key risk areas and effectively pinpoint risks through their in-depth analysis of industry trends and the company's financial statements.

Financial Statement Audit

KPMG China's audits, powered by Data and Analytics, combine industry experience, a globally consistent KPMG Audit Methodology and advanced analytical capabilities. Using automated audit capabilities to effectively understand data and investigate anomalies, our audit process does more than assess financial information – it enables our professionals to consider the unique elements of the business, including corporate culture, industry characteristics, competitive pressures and inherent risks. We offer our audit opinions on financial statements prepared in accordance with a range of relevant Generally Accepted Accounting Principles (GAAP), including those applicable in China, Hong Kong, the US, the UK, Singapore and other capital markets.

New International Standards on Auditing which require long-form audit reports are a marked change in listed company reporting. This is a challenge for auditors and audit committees,

and needs to be done well. Our experienced Audit teams aim to provide deep insights based on a thorough understanding of our clients' business and sector, thereby providing an innovative auditing approach that goes beyond the requirements of auditing standards.

Capital Markets Services

We provide wide-ranging professional assistance and counselling to companies throughout their listing process. Our professionals are experienced in initial public offerings (IPOs) and restructuring for listing, on both local and international securities exchanges. We act as reporting accountants, performing audits of listing-related financial statements, and advising on accounting treatments and comments raised by the regulators.

As part of our pre-IPO services, we also advise on a company's listing preparations including its operations, finance and management teams; assist in liaising with the sponsors and other advisors; and facilitate the sponsors' financial due diligence.

Accounting Advisory Services

In order to help companies respond to changing accounting standards and regulations, and to address the impacts

of business change, we can provide advisory and training services on PRC GAAP, International Financial Reporting Standards (IFRS), Hong Kong Financial Reporting Standards (HKFRS) and US GAAP.

Other Forms of Assurance and Attestation Services

Beyond audit, we can tailor a multitude of other forms of assurance services to our clients' regulatory or management needs. A number of companies have realised that financial reports alone do not adequately communicate their value, performance or business risks.

Many organisations disclose the non-financial information that they use to make decisions. KPMG China can help provide assurance on such information to enhance the reliability and credibility of disclosed key performance indicators (KPIs) (including environmental and sustainability KPIs), compliance with regulations, and the status of systems of internal control.

In this way, KPMG China helps companies find new ways to enhance their reputations and information users' confidence, build and maintain trust with their stakeholders, improve their corporate performance, and ultimately increase their value.



税务

Tax

毕马威中国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 China's Tax professionals have a deep understanding of complex regulatory environments, as well as in-depth industry knowledge and experience. By 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

企业税务咨询服务(包括国际税务服务、研发活动税务服务、企业并购税务服务、税收管理咨询服务和税务争议与纠纷解决服务)

全球转让定价服务

外汇管制法规

企业税务合规服务

全球间接税服务

贸易与关税

全球人力资源服务(个人税务)

Tax

Corporate Tax Advisory (including International Tax, R&D Tax, M&A Tax, Tax Management Consulting and Tax Dispute Resolution)

Global Transfer Pricing Services

Regulatory & Foreign Exchange Matters

Corporate Tax Compliance

Global Indirect Tax Services

Trade & Customs Services

Global Mobility Services (Individual Tax)



我们的**企业并购税务服务**专责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

间接税如增值税、转让税复杂且成本高昂。毕马威的**全球间接税服务**采用国际最佳实践,为中国企业制定税务处理方案,帮助客户有效地管理间接税事宜。

全球人力资源服务为国际和本地企业提供广泛的合规、专业咨询和管理服务,帮助企业及其员工管理个人税务事宜。通过将企业人力资源相关合规服务外包给毕马威,企业可以更轻松地管理雇主主及雇员的税收申报义务。另外,毕马威亦向企业提供境内及国际税务法规对本地和跨境雇佣安排影响的咨询,包括股权激励型薪酬、税收优化的薪酬福利制度和经常性商务旅客的税务事宜。



KPMG China's Tax practice combines a deep knowledge of the China and Hong Kong SAR tax laws and regulations, business and investment rules, and foreign exchange provisions. By delivering a broad spectrum of high-quality tax services and using a coordinated approach, our team of specialists helps clients manage their corporate, indirect and individual taxation and transfer pricing policies effectively.

KPMG's Tax professionals are forward-thinking and provide **Tax Advisory Services** that deal with a comprehensive range of traditional and emerging tax issues. With specialists in **Domestic** and **International Tax** working with **Global 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)** related developments. Our Transfer Pricing team can assist organisations with risk assessment reviews, documentation and compliance, audit defence, advance pricing arrangements, competence authority procedures, transfer pricing planning and due diligence, and value chain analysis.

With a dedicated team of **M&A Tax** specialists, which combines global understanding and deal experience with local tax and regulatory knowledge, we can help businesses with numerous services ranging from structuring to tax due diligence, including advising on tax-efficient exit strategies and

post-deal integration. Such structural tax planning is complemented by KPMG's **Regulatory Services**, which provide advice on foreign investment rules, industry-specific regulatory requirements, and foreign exchange provisions.

As tax authorities enforce the tax laws more rigorously, and as the number of tax audits and challenges by tax authorities increases, KPMG's **Corporate Income Tax Compliance** professionals can provide clients with tailored assistance to meet their compliance needs, while KPMG's **Tax Dispute Resolution** specialists can help clients attain positive outcomes.

Managing tax risks is an increasingly important board topic. KPMG's **Tax Management Consulting** experts are well equipped to help in the design and implementation of comprehensive tax risk management systems and solutions.

KPMG's **R&D Tax** practice assists clients in identifying research and development (R&D) incentives and eligibility criteria to help businesses better access R&D incentive opportunities.

Indirect taxes such as VAT and transfer tax can be complex and costly. KPMG's **Global Indirect Tax Services** applies international best practices to develop solutions for businesses in China and helps clients manage their indirect taxes effectively.

In addition, establishing and maintaining efficient cross-border operations is a key part of operating the extended global supply chains of modern multinational enterprises, and KPMG's **Trade & Customs Services** can provide the necessary expertise and assistance.

Global Mobility Services offers a wide range of compliance, advisory and administrative services to international and local organisations to help them and their employees manage their tax affairs. By outsourcing their employee-related compliance services to KPMG, organisations can more easily manage their employer and employee filing obligations. KPMG also advises organisations on domestic and international tax laws affecting local and cross-border employment arrangements, including equity-based compensation, tax-efficient remuneration packages and tax issues facing frequent business travellers.



咨询 Advisory

毕马威咨询的专业人员通过一系列战略咨询、管理咨询、风险管理咨询及财务咨询等服务，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 relating to Strategy, Management Consulting, Risk Consulting and Deal Advisory. Together, these services can help address a client's strategic needs in terms of growth (creating value), performance (enhancing value) and governance (managing value).

战略

Strategy

管理咨询

Management Consulting

风险管理咨询

Risk Consulting

财务咨询

Deal Advisory



有效战略的巨大潜力往往因为业务模式、经营模式和转型过程的脱节而无法得以充分发挥。毕马威战略团队特有的方法论可协助客户将战略和执行有机地结合起来,我们在中国市场诸多的成功案例就是最好的证明。

推动企业全面转型

我们专注于企业整体业务及运营模式的转型。无论贵公司是在考虑审阅投资组合或资本分配,贵公司是正在考虑重新规划长期战略的国有企业或私营企业,我们的方法论均具有独到之处,可以协助您计划以及实施全面转型。

我们的战略团队协助了一个全球领先的零售商在中国成功地复制了极具竞争力的全球经营模式。考虑到经营环境方面的重大差异,我们根据主要原则,从高层次架构下沉至零售特有的细节,打造了符合零售行业业务及经营模式特殊要求的企业战略。我们建立了相关的商业模型,包括每一年的自由现金流分析,其后多年,我们一直在协助这个超过20亿美元的投资项目的实施。

实现业务有机增长

毕马威战略团队协助客户设计有利可图的增长战略,以取得独特和可持续的竞争优势。

各个公司均有自己特定的收入增长目标,或者是进入新市场、价格和业务分部调整,或者考虑推出新产品。通过系统地了解相关市场、定位、品牌、客户群和渠道,以及考虑到相关运营模式的影响,我们采用整体分析法协助贵公司实现业务增长。

我们的团队曾与一家在中国经营了20年的跨国公司合作,面对当地日趋激烈的市场竞争,该公司的主要业务停滞不前。我们的工作找出其各项业务和经营模式中存在的问题,并且需要实施的各项变革指明了清晰的方向。在其后的两年内,该公司业务实现了高达70%有机增长。

通过改变运营和成本有机地提升企业的业务绩效

我们专注于处理战略性的运营问题,从单纯的提高效率到全面运营模式规划设计。

毕马威战略团队重点关注企业的核心流程及核心竞争力,以及辅助性的基础设施、公司治理、组织架构、人力资源和技能等方面因素。我们会考虑运营模式与业务模式间的关联性,以及公司是否能够有效激励和衡量有助于实现企业财务目标的行为。

我们曾协助一全球工业领军企业在面对创新浪潮冲击时,重新考虑其经营模式的基本因素。通过详细地规划核心和辅助程序,以及与中国竞争对手对标分析,我们协助客户成功地将成本基数降低了超过30%,在盈利的情况下保持了其市场份额。

与我们财务咨询的同事一起完成整个兼并收购流程

我们为企业各种交易设定提供战略投资决策支持。

我们与财务和税务方面的同事通力协作,从交易前审查和商业尽职调查,至交易后整合和首日准备,我们的整体分析法可以应用于合资、收购和撤资等不同情形。

其中一个案例是一家大型国有产业龙头企业收购一家欧洲同业之后,面对一些主要利益相关者的质疑。在这个项目中,我们协助客户设计了未来五年的业务和经营模式,通过市场定位和协同效应偿还收购价格,包括与利益相关者的沟通协调以及转型推广实施。

战略

企业全方位战略

增长战略

运营与成本战略

交易战略

Strategy

Enterprise-wide Strategy

Growth Strategy

Operating & Cost Strategy

Deal Strategy

The great potential that comes from having an effective strategy often goes unrealised due to disconnects between the business model strategy, operating model and transformation journey. The KPMG Strategy team's proprietary methodology helps clients make the connection between strategy and execution – and we have a growing track record in China to prove it.

Driving enterprise-wide change

We specialise in firm-wide business and operating model transformation. Whether you are considering a portfolio review or capital allocation, or if you are a state-owned enterprise (SOE) or private enterprise considering your long-term strategic redesign, our methodology is uniquely positioned to help plan and enact transformative change.

The Strategy team previously helped a successful global retailer replicate its competitive global model in China. Accounting for the significant differences in operating environment, we built a suitable strategy from first principles, from high-level structure down to unprecedented retail-specific details in the business and operating model requirements. We provided a year-by-year business model, including free cash flow analysis, and remained involved in the subsequent multi-year implementation of this >USD 2 billion investment.

Growing your business organically

The KPMG Strategy team helps create profitable growth strategies that can build a unique, sustainable competitive position.

Companies may have specific revenue growth targets in mind, or perhaps a new market entry, price and segmentation adjustment, or new product launch to consider. By systematically understanding the relevant markets, propositions, brands, clients and channels, and considering the related operating model implications, we take a holistic approach to growing your business.

The team previously worked with a multinational corporation (MNC) that had been in China for two decades, but which had a stagnant top line in the face of fierce local competition. Our work identified specific issues across the business and operating models, and a clear direction to implement the required change. Organic growth was up 70 percent within two years.

Improving your business performance organically through operating and cost changes

We address strategic operational issues, from improving efficiency to designing operating model strategies.

The KPMG Strategy team focuses on core processes and related core competencies by supporting infrastructure, governance, structures, people and skills. We also consider the interdependencies with the business model, and whether companies are able to incentivise and can measure behaviours which contribute to the organisation's financial ambitions.

We previously helped a global industrial leader reconsider the fundamentals of its operating model in the face of innovative disruption. Through detailed mapping of core and support processes and by comparing this with significantly leaner Chinese competition, we helped our client reduce its cost base by over 30 percent to profitably maintain its market share ambition.

Complementing our Deal Advisory colleagues through the M&A cycle

We support organisations' strategic investment decisions in a range of transaction settings.

Working with our financial and tax Deal Advisory colleagues, from pre-deal screening and commercial due diligence to integration and day one readiness, we apply our holistic methodology to joint venture, buy and divestment scenarios.

One example is a major Chinese SOE industrials player which was facing questions from key stakeholders after the acquisition of a European peer. We provided a five-year business and operating model plan to reimburse the purchase price through market positioning and synergies, including required stakeholder alignment and roll-out transformation.



IT Advisory

Customer and Operations

Getting more value out of customer relations and thus winning customer business is key. To do this, it is vital to identify which customers to focus on and find the value-driven customer strategies to suit the segment. The Customer and Operations (C&O) service line strives to improve the customer experience, taking into consideration different service and proposition needs.

Our experienced professionals help clients increase revenue and reduce operating expenses and investment. By pairing our data & analytics capabilities with the Strategy group's skills, we help clients develop customer-centric business and operational models that focus on customer value generation, preparing them for fast-changing environments.

C&O includes:

- **Shared Services and Outsourcing Advisory (SSOA):** SSOA can help companies enhance their competitiveness by reducing costs, improving access to qualified talent, streamlining processes, controlling risk/compliance and increasing focus on core competencies. Our multidisciplinary team helps organisations compete more effectively by transforming their internal operations through centralising non-core functions, standardising processes, managing talent more effectively, reducing internal operating costs, and leveraging technology investments.
- **Operations Consulting:** Operations Consulting focuses on optimising a company's total costs, assisting with risk management for the supply chain, streamlining process efficiencies, enhancing value chain transparency, optimising planning, and training supply chain and procurement staff. We assist

companies across all industries and within the full value chain, including R&D, sales and operation planning, procurement, production, logistics, and warehouse network planning. Our services are supported by frequent thought leadership publications.

Financial Management

The finance function needs to be aligned with the business strategy. It should also provide financial analysis and insight to support corporate decision-making, while meeting legal and regulatory requirements. With a global network of professionals, Financial Management (FM) can bring the right people with the right skills, to the right place at the right time to help organisations become finance leaders.

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

- *Efficient finance operations* – Helps identify and deliver specific improvements to unlock value and resources, thereby freeing up time for improved decision support activities. It is founded on a robust platform of integrated operational/transactional finance activities.
- *Effective decision support* – Delivers a fit-for-purpose financial planning and performance management framework to help the business make better decisions.
- *Finance strategy and transformation* – Helps clients define the role of finance in driving strategic business imperatives. It also helps senior management and CFOs clearly articulate the finance vision and strategy, analyse the finance function's performance, and develop a fit-for-purpose future state operating model.

People and Change

In today's constantly changing environment, organisations are always looking for ways to align their Processes, Systems and People to deliver more effective results. KPMG's People and Change (P&C) team develops strategies for attracting, developing, motivating, retaining and managing employees to deliver on the company's goals. We partner with clients and advise them on organisation design and development, behavioural 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.

IT Advisory

Our services help clients leverage their IT potential and address the challenges they are facing, while remaining compliant with their business strategy and vision. Our professionals provide clients with a range of services, from IT strategy development to system implementation, including IT strategy planning, IT governance, IT organisational design, IT project management, IT outsourcing management, enterprise resource planning (ERP) advisory and implementation, data governance, data analysis and business intelligence, and IT security and continuity management.

The IT Advisory team helps clients' IT management create a forward-looking perspective that uses IT to enhance business value, and helps improve the efficiency of IT services, to support businesses' stable, long-term development.



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

我们的专业人员可在涉及会计流程的重大项目为客户提供咨询,包括国际财务报告准则转换、首次公开招股、并购活动、跨境交易、财务报告速度和质量提升及财务报告流程优化。

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140位精算专业人员服务广大客户,满足他们的需求。我们为来自于香港、中国和其他亚洲地区的客户提供精算服务。我们灵活的资源调配模式使我们能够充分地利用我们在亚洲、欧洲和美国的精算专业技能知识。我们咨询的服务领域包括风险和资本管理、精算流程和模型完善、交易与重组、法规、准备金评估和定价。

金融业风险管理

我们协助客户找出、评估、管理、报告和限制他们所面对的金融风险。各行各业的企业不论规模大小都希望建立完善的金融风险管理(FRM)制度。这个制度应能满足合规要求,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、企业和其他机构携手达致这些目标。

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。

法证会计

毕马威法证会计服务拥有逾2500名跨职能专业人员,这些专业人员遍布全球多个成员所,构成一个全球服务网络。他们通过防范、侦测和调查舞弊及不当行为,并帮助客户避免或解决争议,以协助客户最大限度地维护其商业信誉。

我们的专业人员不仅协助客户找出有关舞弊及不当行为的证据,还帮助评估和减缓有关方面的漏洞。我们还提供多方面服务以避免或解决商务上的争议,包括损失评估、解决会计、审计和财务相关问题,及专家证人服务。

毕马威法证会计服务配备多种高科技技术工具,协助企业应对涉及电子证据事项的风险和成本管理,以及大数据环境下的数据获取、管理和分析。我们的专业人员与客户紧密配合,协助他们管理数据建立、保存、收集、分析到呈现的一系列流程。另外,我们还应用数据分析方法协助客户主动侦测舞弊和不当行为。

内部审计、风险管理和合规服务

我们协助客户改善企业合规运作模式,针对企业的内部策略及营运风险管理,加强内部监控系统。我们的专业服务团队提供治理、风险和合规服务,通过协助企业的管理层建立一个可结合治理、风险、合规和保证职能的综合框架,为企业在遵循上市规则和其他监管要求方面提供支持。

内部审计、风险管理和合规服务协助企业透过风险管理系统的设立和持续的审计和监察,提升绩效和作出明确的决定。

信息技术咨询

鉴于信息技术故障会导致信誉损失、顾客和市场价值流失、私隐问题增加以及易受关注的法律问题,信息技术风险和合规的管理已变得越来越重要。在此环境下,加强信息技术控制在确保企业业务得到有效管控以及可靠运行等方面便显得十分关键。毕马威信息技术咨询团队是广受国际大型跨国企业董事会信赖的顾问团队。我们协助企业在各个领域评估、管理和控制信息技术风险。

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

法证会计服务

内部审计、风险管理和
合规服务

信息技术咨询

Risk Consulting

Accounting Advisory Services

Actuarial Services

Financial Risk Management

Forensic

Internal Audit, Risk &
Compliance Services

IT Advisory



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

We help our clients on a range of important matters that have significant accounting ramifications, including converting to IFRS, IPOs, M&A activity, cross-border transactions, improving the speed and quality of financial reporting (quality close), and improvements in the financial reporting process chain.

Actuarial Services

KPMG has well-established Actuarial practices in Asia Pacific. Together, we have more than 140 actuarial professionals to serve our clients' needs. We provide actuarial advice to clients based in Hong Kong and mainland China, as well as in other Asian territories. Our flexible resourcing model allows us to draw on our actuarial expertise from across Asia, as well as from actuarial specialists in Europe and the US. We advise our clients in a number of areas such as risk and capital management, actuarial process and model improvement, transactions and restructuring, regulation, reserving, and pricing.

Financial Risk Management

We help our clients identify, assess, manage, report and limit the financial risks they face. Enterprises of all kinds and sizes want robust financial risk management (FRM) frameworks that satisfy compliance demands, contribute to better decision-making, enhance performance, and help maintain the

enterprise's good reputation. Our FRM professionals work with financial institutions and other corporate and public clients to attain 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.

Forensic

KPMG Forensic is a global network comprising over 2,500 multidisciplinary professionals from KPMG member firms who assist clients in achieving the highest levels of business integrity through the prevention, detection and investigation of fraud and misconduct, and by avoiding and resolving disputes.

Our professionals not only help clients discover the facts underlying concerns about fraud and misconduct, but they also assist them in assessing and mitigating vulnerabilities to such activities. We also deliver a broad range of services to help prevent and resolve commercial disputes including the assessment of damages; the resolution of accounting, audit and finance-related issues; and expert witness services.

Using a wide range of sophisticated technology tools, KPMG Forensic helps organisations address the risks and costs involved with evidence and discovery management, as well as the acquisition, management and analysis of large data sets. Our professionals work alongside clients to handle information from its creation to its preservation, collection, analysis and presentation in discovery. We also apply data analytics to assist with detecting fraud and misconduct.

Internal Audit, Risk and Compliance Services (IARCS)

We help organisations improve their corporate governance practices, risk management and internal control systems by focusing on strategic and operational risk issues spanning different functions and operating units. We provide governance, risk and compliance services to support compliance with listing rules and other regulatory requirements, helping develop integrated frameworks that can unify governance, risk, compliance and assurance functions.

We can also help organisations improve their performance and decision-making through the establishment of an Enterprise Risk Management system or through continuous auditing and monitoring approaches.

IT Advisory

Managing IT risk and compliance has become more critical, as IT failures can lead to reputational damage, customer and market valuation loss, an increase in privacy issues, and high-profile legal exposure. In this environment, enhancing IT controls is crucial to help ensure businesses are managed and controlled appropriately, and are functioning reliably. KPMG's IT Advisory team is a trusted advisor to the boards of some of the world's largest multinational organisations. We help companies assess, manage and optimise information technology risk across a range of areas.



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。

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,充分把握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支援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、有价值和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援。

财务咨询

收购业务

出售业务

解决业务问题

为业务融资

建立伙伴关系

Deal Advisory

Buying a business

Selling a business

Fixing a business

Funding a business

Partnering

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

Business today is under more pressure than ever to deliver better, lasting results for stakeholders, whether you need to buy, sell, partner, fund or fix your company. By thinking like an investor, we help you see beyond immediate challenges to future opportunities to drive strategic change, giving you the confidence to make the right decision at the right time.

We combine deep sector knowledge, superior analytic tools and a global mindset with local expertise to help you achieve results. Our integrated team of specialists helps you navigate a complex, fragmented process, so you can stay out in front of the issues and make your 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 you identify key risks and rewards throughout the acquisition life cycle – even for the most complex deals. We help you 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 you stay in front of the issues. From helping you understand the potential risks and rewards of a divestiture to supporting you in minimising value leakage, we assess your situation and support your negotiating position to help maximise the sales price and execute the deal with minimal disruption to business operations.

Fixing a business

When you need to fix financial issues and improve performance, KPMG's team of specialists helps you 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 you through difficult times to deliver real results for your stakeholders.

Funding a business

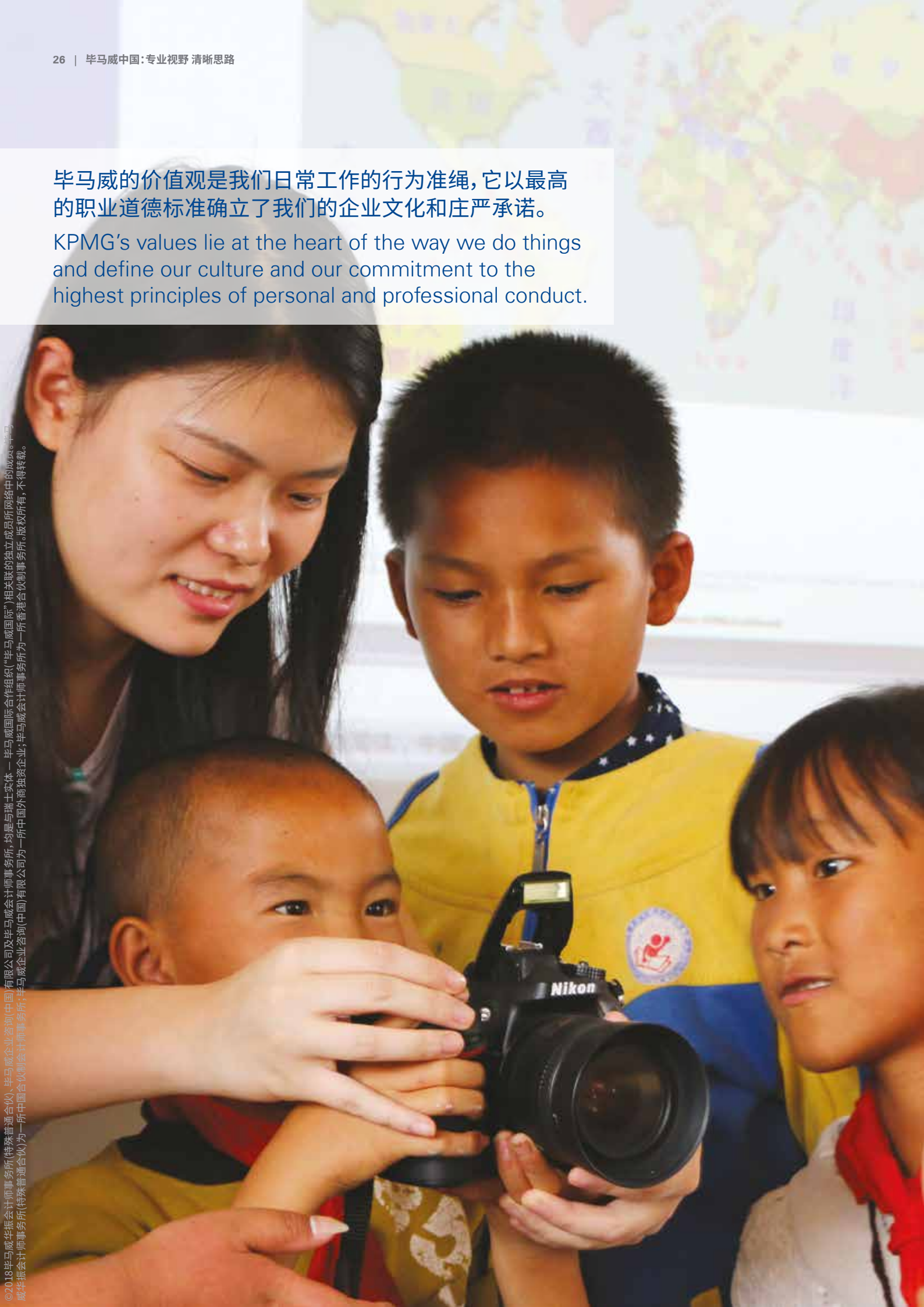
Our integrated team of trusted advisors guides you through the process of raising capital by understanding it from an investor's perspective. You get honest, practical advice of real value to inform your strategic decisions and help you meet your business growth objectives. Using clear and consistent communication, we can help you 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 supports you through the life cycle of a joint venture or alliance, giving you our global best in quality and reliable service from creation to exit.

毕马威的价值观是我们日常工作的行为准绳,它以最高的职业道德标准确立了我们的企业文化和庄严承诺。

KPMG's values lie at the heart of the way we do things and define our culture and our commitment to the highest principles of personal and professional conduct.



毕马威的价值观

The KPMG values

毕马威和企业社会责任

毕马威相信，作为在全球拥有约200,000名员工的专业服务机构网络，我们的行动将会对我们正努力为自己和下一代建立的社会产生或大或小的影响。这个信念有力地反映了我们作为专业机构应承担的社会责任。

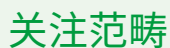
毕马威一直高度重视企业的社会责任。作为社会的一员，我们的高层管理人员积极带头履行我们的企业责任。透过与我们的客户、非政府机构、利益相关人士和本地政府部门携手合作，我们热心关怀社会，致力改善环境。

KPMG and Corporate Social Responsibility

With 200,000 people working in KPMG International's member firms around the globe, we believe that our actions have an impact on the world that we are trying to build for ourselves and future generations. This belief strongly reflects who we are as an organisation.

Corporate social responsibility (CSR) has been a constant factor for us and is led by our senior leadership. CSR is about working together with our clients, non-governmental organisations (NGOs), stakeholders and local government to assist with social and environmental issues.





Key areas of focus

Our values underpin all we do.



在毕马威, 我们非常重视我们的价值观和声誉。毕马威的专业声誉对我们的业务成功与否、我们在客户心目中的诚信, 以及我们的人员的个人发展都是至关重要的。

这实际上意味着什么呢?

At KPMG, we take our values and reputation seriously. This professional reputation is vital to the success of our business, the integrity of our clients and the personal development of our people.

What does this mean in practice?

以身作则 为人表率:

各个级别的员工都从我做起, 用行动给同事和客户做出表率。

上下一心 团队精神:

让每位员工都能发挥所长, 建立密切和谐的工作关系。

互敬互重 群策群力:

尊重每个人的个性, 尊重他们个人以及作为团队成员的知识、技能和经验。

实事求是 卓见精辟:

大胆假设, 小心求证, 真正成为值得客户信赖和客观的合作伙伴。

开诚布公 言行一致:

经常并有建设性地分享信息、观点和建议, 凭勇气和真诚战胜困难。

热心公益 回馈社会:

承担作为企业公民的责任, 通过参与社会公益活动, 进一步强化和拓展我们的技能、经验和洞察力。

诚信为本 守正不移:

时刻坚持最高的专业标准, 提供切实可行的建议, 一丝不苟地保持我们的独立性。

We lead by example:

At all levels, acting in a way that exemplifies what we expect of each other and our clients.

We work together:

Bringing out the best in each other and creating strong and successful working relationships.

We respect the individual:

Respecting people for who they are, and for their knowledge, skills and experience as individuals and team members.

We seek the facts and provide insight:

Challenging assumptions, pursuing facts, and strengthening our reputation as trusted and objective business advisors.

We are open and honest in our communication:

Sharing information, insight and advice frequently and constructively, and managing tough situations with courage and candour.

We are committed to our communities:

Acting as responsible corporate citizens and broadening our skills, experience and perspectives through our work in our communities.

Above all, we act with integrity:

Constantly striving to uphold the highest professional standards, provide sound advice and rigorously maintain our independence.

毕马威的全球网络

The KPMG global network





毕马威全球中国业务

KPMG Global China Practice

毕马威全球中国业务发展中心

拓,“毕”有方;行,“毕”有道

总部位于北京的毕马威全球中国业务发展中心(GCP),致力于协助中国企业开展对外投资以及外资企业来华投资和拓展业务。近些年来,越来越多的中国企业“走出去”开拓海外市场,为了更好地服务于这些企业,毕马威成立了GCP,并在近60个全球投资热点区域组建专业团队,其中包括“一带一路”沿线国家和地区。我们的团队已经成功地协助中国企业完成了众多具有里程碑意义的对外投资交易,同时还向中国企业推荐潜在的合作伙伴,使他们能够更加顺利地进入海外市场。

在国际社会关注中国已经成为世界上主要对外投资国的同时,中国政府近期发布的第十三个五年规划将引领中国在未来五年的国民经济和社会发展,同时也体现出中国政府将进一步提高利用外资水平,这无疑为已经长期活跃在中国和还未进入中国的外资企业创造了良机,有望开启中外企业合作的新篇章。中国市场的参与者们都在努力地寻求如何在中国经济“新常态”发展下获得成功,外资企业应该考虑如何重新定位他们的价值观,为中国经济转型做出贡献,并且相应地调整他们在华的商业策略,以把握新的发展机遇,同时准备面对新的挑战。

通过GCP,毕马威与中外客户并肩前行,支持和帮助他们理解复杂的营商环境、发挥自身独特的优势、寻求合适的合作伙伴、积极融入当地社会以及制定和实施长期可持续发展的商业发展战略。为此,GCP还与政府和行业机构积极开展合作,联合出版业内领先的研究报告,为中外企业提供极具价值的参考和指导。

无论是中国企业寻求“走出去”,还是外资企业试图从中国新的市场需求中受益,拓展在中国境内外的商业机会,我们都能够运用独到的见解、丰富的经验和优质的资源,秉持着“毕”有方,“毕”有道的信念和目标,为中外企业保驾护航。

KPMG's Global China Practice

Helping chart your path to success

KPMG's Global China Practice, headquartered in Beijing, plays a leading role in 'bringing China to the world' and 'bringing the world to China'. Given the increasing importance of China's outward direct investment (ODI) to China and host countries around the world, KPMG established the Global China Practice, with dedicated teams in nearly 60 locations around the world, including countries and regions along the 'Belt and Road'. Our experts are very proud to have worked on many of China's landmark outbound transactions. We are also passionate about guiding and facilitating Chinese ODI in other meaningful ways, including by helping Chinese companies integrate into local business communities, and introducing them to potential partners in key overseas markets.

Equally, the Global China Practice enhances KPMG's ability to serve foreign companies as they enter and grow in China. While many of our clients have been active in China for decades, the 13th Five-Year Plan marks a new era of potential Sino-foreign cooperation in China. The plan charts an ambitious course for China's economic and social development over the next five years, and represents an important turning point in the Chinese Government's attitude towards the utilisation of inward foreign direct investment (FDI). As market participants manoeuvre to succeed in the 'new normal' in China, foreign companies should review what contribution they can make to China's ongoing economic transformation, align their value proposition and business strategies accordingly, and prepare for a shifting landscape of risks.

Through the Global China Practice, KPMG stands shoulder to shoulder with Chinese and foreign companies alike as they seek to understand complex and dynamic business environments, shape crucial business partnerships, and build platforms to achieve long-term and sustainable market positions. This work is underpinned by market-leading thought leadership from the Global China Practice, produced in conjunction with leading government and industry bodies in China.

So whether you are a Chinese company looking to 'go out' or a foreign company assessing the evolving opportunities for your business to grow in and with China, KPMG and its Global China Practice have the insights, experience and resources to support you as you chart your path to success.

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二零一八年八月修订
Correct as at August 2018

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