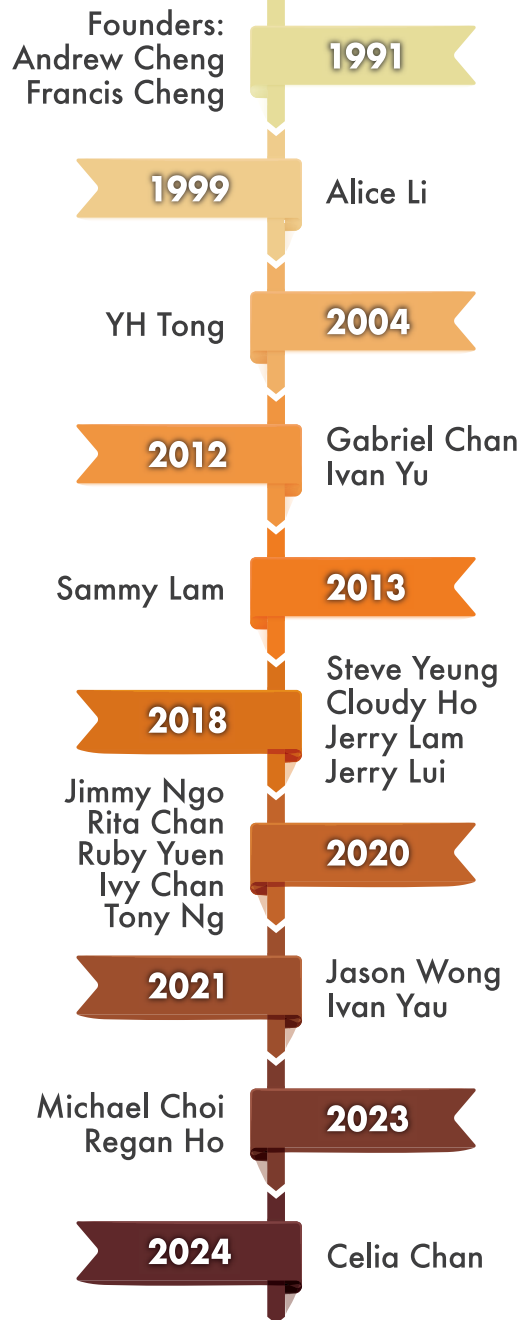


## TIMING OF PARTNERS JOINING IN CHENG & CHENG



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CHENG & CHENG LIMITED

Certified Public Accountants

鄭鄭會計師事務所有限公司



CHENG & CHENG



## SERVICES

by CHENG & CHENG and its affiliates

# SERVICES

## 1 Audit and Assurance Services

- Statutory audit for listed and private companies
- Special audits

## 2 Tax Services

- Hong Kong Tax advisory and compliance
- Field Audit and Investigation
- International Tax advisory and planning
- Transfer Pricing advisory and documentation

## 3 Corporate Secretarial Services

- Company formation
- Corporate restructuring exercise
- Maintaining statutory records (including SCR) and filing of statutory returns
- Providing registered office and mails redirection service
- Opening bank account

## 4 Accounting Services

- Preparation of accountancy report
- Set up of accounting systems
- Payroll processing

## 5 Governance, Risk Management and Compliance (GRC)

- Corporate governance assessment and compliance assistance
- Implementing Enterprise Risk Management frameworks
- Internal control review
- ESG reporting

## 6 IPO Related Services

- Pre-IPO (planning and preparation stage)
- IPO (application and execution stage)
- Post-IPO services

## 7 Insolvency, Liquidation and Receivership

## 8 Services in Mainland China

- Tax services
- Audit and Assurance services
- Corporate Services
- Accounting Services
- Corporate Risk Management and Internal Control Review Services

## 9 Business Consultation

- Case specific consultation

Hong Kong Head Office  
香港總公司

China Office  
中國前海辦事處

**CIENG&CHENG**  
深圳国正郑郑税务师事务所有限公司  
深圳郑郑会计师事务所(普通合伙)