



MOORE

HELPING YOU THRIVE  
IN A CHANGING WORLD

在變幻無常的世界中  
助你成就未來



# MOORE HONG KONG – YOUR BUSINESS COMPANION

## 大華國際（香港）— 你的業務夥伴

Established in Hong Kong in 1975, our success stems from our industry focus, enabling us to provide an innovative and personal service to our clients.

Moore Hong Kong is a member firm of Moore Global, one of the world's foremost accounting and consulting networks with roots tracing back more than a century.

With a strong team of expert, commercially-astute professionals, Moore Hong Kong provides a full scope of services that include audit, assurance, accounting, business outsourcing, tax and other advisory work.

From our early start advising the shipping and logistics industries, we have grown to specialise across a wide range of industry sectors, with a strong focus on insurance and financial services. We look after clients ranging from start-ups to international listed companies, and have strong listing expertise.

Thanks to our regional structure, our clients know they can rely on the close personal attention and local market understanding of the team at Moore Hong Kong, at the same time backed by our access to a strong network of international expertise, knowledge and advice. With our global family of 30,000 people in more than 110 countries, we have the local knowledge to meet your needs, wherever your work might take you.

大華國際（香港）於1975年成立，成功賴於業務專注，讓我們能為客戶提供創新和具個性化的服務。

大華國際為國際具盛名的會計及顧問網絡之一，紮根百年，其成員所遍佈全球，躋身頂尖之列，而大華國際（香港）是大華國際的成員所之一。

我們的專業團隊專家鼎盛、善於經營。因此，大華國際（香港）提供的服務全面，包括審計、保證、會計、業務外判、稅務及其他諮詢服務。

大華國際（香港）早年以船務及物流諮詢服務立業，發展蒸蒸日上，專業服務範疇涵蓋多個行業，以保險和金融服務業為重點。我們專長於上市服務，服務的客戶包括初創企業，以至國際上市公司。

國際化成員所架構讓客戶全心信賴大華國際（香港）團隊。我們為客戶提供的專業經驗、知識和建議不受地域限制，除了緊貼本地市場的分析外，也有雄厚的國際支援。我們於全球超過110個國家擁有30,000名員工，無論你的業務在何處，我們都能以當地知識滿足你的需求。

## WHY WORK WITH US?

### 讓我們一起展開你的鴻圖

Your business is unique, and so is our approach. Our team invests time to understand your needs completely, helping you take advantage of every opportunity.

At Moore Hong Kong, we do things a little differently:

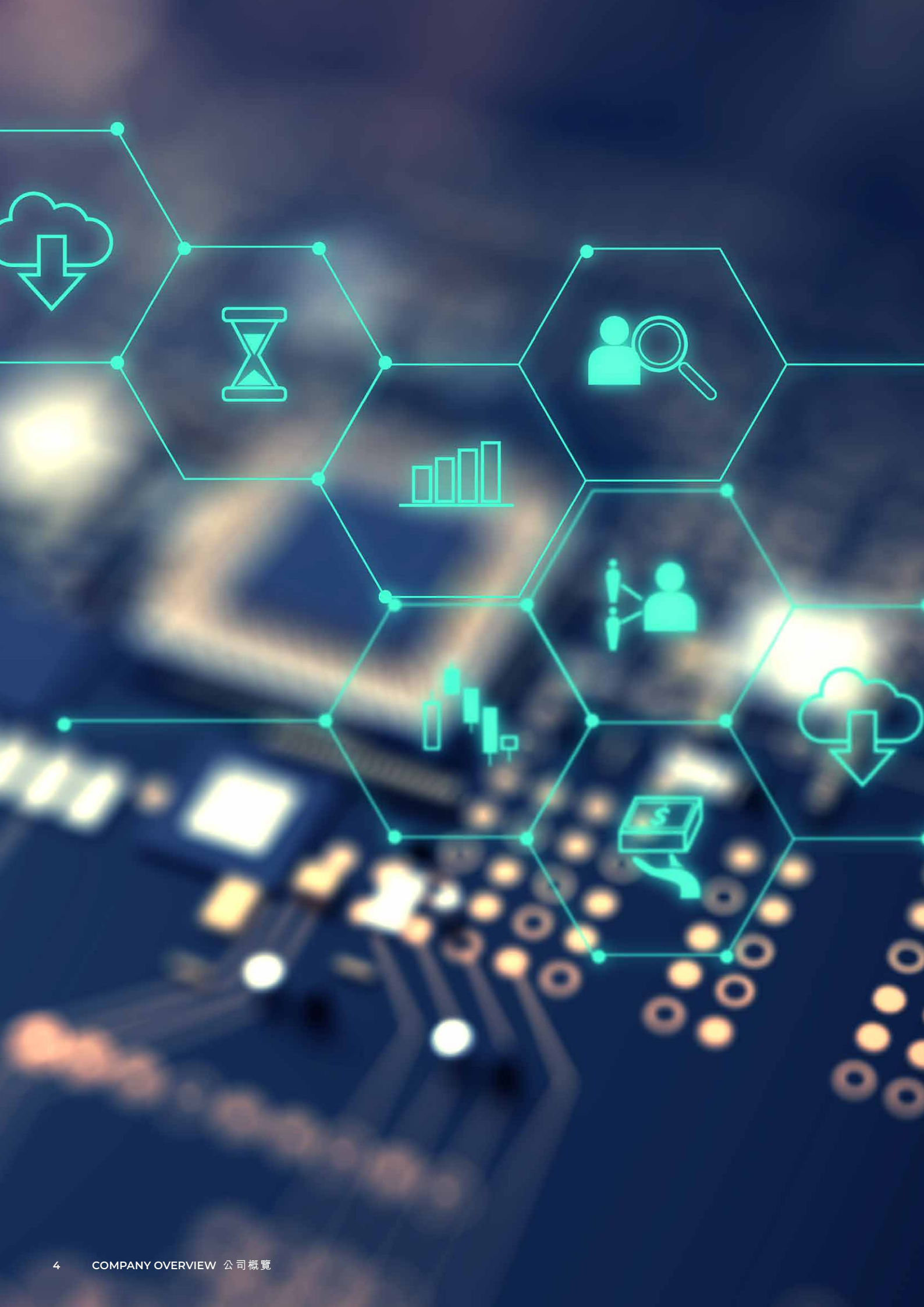
- you'll always have a consistent team with a dedicated specialist director – so you'll only get professional advice to meet your business goals
- if your circumstances change, we act fast – giving you the support and guidance you need to deal with new risks, opportunities, and markets
- we're a part of your team, so you have our support whenever you need it – to make decisions quickly and confidently
- if your business needs to expand, our global network across 110 countries can continue to support you as you grow into new markets.

你的業務獨一無二，我們為你擬定的方案同樣別出心裁。我們的團隊全心投入，透徹了解你的業務需要，務求助你把握最佳商機。

大華國際（香港）之所以與眾不同：

- 你的業務將由固定團隊專責處理，並由經驗豐富的董事帶領，保證你能得到專業可行的建議，達成你的業務目標
- 不論營商環境如何改變，大華國際（香港）團隊都能迅速反應，隨機應變，引導你走往嶄新方向，助你面對前方的危機，把握機遇，迎接挑戰
- 我們自當為你團隊的一員，隨時隨地為你效勞，讓你可以迅速果斷作出明確的商業決定
- 我們的國際網絡覆蓋全球超過 110 個國家，能助你擴展業務到海外新市場，讓你的業務能持續在世界各地站穩腳步





## OUR SERVICES

### 我們的服務

**Our integrated services are tailored to help clients grow and protect their businesses, and ensure their prosperity. Moore Hong Kong works with clients every day to help them overcome the challenges they face, and to provide solutions that help drive their businesses forward. We aspire to be your first choice for all of your business and financial advisory needs.**

我們提供個性化的綜合服務，協助客戶擴展、守護其業務，並確保其業務昌盛。大華國際（香港）與客戶攜手，協助他們面對日常挑戰，並提供解決方案，助客戶推動業務。我們致力在商業和財務諮詢方面協助客戶，成為他們的首選夥伴。

### AUDIT & ASSURANCE

We believe it to be of paramount importance to add value through our audit work because we recognise the commercial importance of providing assurance over your financial and business controls at the same time as we ensure you satisfy regulatory requirements. As part of our culture we anticipate high expectations from our clients. We aim to challenge the way you operate, offering a fresh perspective and positive independent input to your business decisions.

Our audit process gives us a thorough understanding of your operations and financial status, and enables us to assess your business risk and control systems.

It places us in a unique position to add value to what you do.

### INITIAL PUBLIC OFFERING

We understand that going public is a significant step for growing companies, more often than not involving complicated and demanding processes. At Moore Hong Kong, our dedicated teams help ease the burden by devising clear strategic approaches to the challenges involved. Our directors have gained extensive experience by assisting numerous companies to complete initial public offerings both in Hong Kong and on overseas stock exchanges. In addition to the role of reporting accountants, we also advise on group restructurings and provide advice to resolve issues raised by regulators. We are also active in providing statutory assurance work to companies listed locally and abroad.

### 審計和保證

我們相信，通過審計服務為客戶增值是首要事項。我們明白提供財務和業務控制保證，並同時確保業務符合監管要求的重要。事實上，我們了解客戶的期望，大華國際（香港）除了檢討客戶的營運方式，還為他們的業務引入嶄新和獨立的想法和思維。

我們採用的審計程序，能夠透徹了解客戶的業務，評估其業務風險和控制措施制度，讓我們以最佳視點觀察，有利於客戶的業務增值。

### 首次公開上市

我們明白，上市是客戶業務發展的重要一步，卻往往涉及繁複、嚴格的程序。大華國際（香港）的專責團隊提供明確清晰的策略，讓你安枕無憂。我們的董事在香港和海外交易所均擁有十分豐富的上市經驗，曾協助無數公司在本地和其他海外交易所上市。我們除了擔當申報會計師外，亦提供集團重組建議，協助客戶應對監管措施。我們亦積極為本地和海外上市公司執行法定的審計和保證工作。

## TAX

The tax issues confronting every individual and every public, private and multinational company are unique.

That is why at Moore Hong Kong we specialise in providing precisely tailored tax solutions. Our priority is to provide you with an outcome that best meets your individual business needs. While it is important to deliver practical business solutions, we also understand that the most meaningful advice must be completely appropriate to the environment in which you operate.

Moore Hong Kong provides a comprehensive range of tax advisory and tax compliance services. With our unique experience in Hong Kong and China, we offer practical solutions to assist clients who face an ever-changing environment in both economies. We regularly advise our clients on their investment strategies and tax-efficient structures, cross-border merger and acquisition issues, corporate restructurings, pre-IPO tax planning, field-audit investigations and international assignment tax planning.

## GOVERNANCE, RISK & INTERNAL AUDIT

Robust governance and effective risk management are no longer matters of pure regulatory compliance. Businesses increasingly recognise the potential to maximise performance by applying best practice and building in additional operational assurances.

The management of risk and the implementation of robust corporate governance has become an increasingly important aspect of global business. Many companies are required by law, regulation or stakeholder concerns to adopt governance processes and procedures, and many more choose to do so voluntarily as part of a successful business strategy. Our Governance, Risk & Internal Audit practice offers a range of services that make it easier for board directors to maintain robust governance and assurance frameworks and to manage risks effectively.

At Moore Hong Kong, we work with businesses in all sectors, advising on their governance structures, providing comfort on their control environments and helping to embed transparency and accountability. Our Governance, Risk, & Internal Audit services cover five areas: corporate governance, controls assurance, internal audit, IT advisory and assurance, and risk management.

## 稅務

個人、上市、私人以至跨國企業所面對的稅務問題各有不同。

因此，我們專注為客戶提供貼身的稅務方案，而當中最重要的是，確保成果能完全滿足你業務的個別需要。為客戶制定務實的經營方案固然重要，但我們亦明白建議要一語中的，就必需按照你的業務環境因事制宜。

大華國際（香港）提供的稅務建議和合規報稅服務全面周到，在香港及中國的經驗獨到，提供的方案行之有效，有助客戶面對瞬息萬變的中港環境。我們會定期向客戶在投資策略、稅務效率架構、跨境併購、公司重組、上市前的稅務規劃、實地審計調查，以及國際分配稅務規劃方面提供相關建議。

## 管治、風險及內部審計

要管治穩固健全、風險管理成功有效，不能只靠遵守規管要求。各行各業逐漸了解到，遵從最佳實務守則及進行更多核證，可令業務取得最佳表現。

管理風險、實施穩當的企業管治方案，已成為全球商務不可忽視的一環。當然會有一部份公司只是因應法例、條例的規定或持份者的要求，而引入管治程序和手續，但更多的企業是為了業務成功，而採取上述策略。我們的管治、風險及內部審計部門提供一系列服務，協助客戶董事會維持管治和保證架構健全，以及有效地管理風險。

我們的管治、風險及內部審計服務分為五個範疇，包括企業管治、內部控制措施保證、內部審計、資訊科技審計和保證服務，及風險管理。我們向各行各業的客戶提供協助，就管治架構提出建議，為其管制環境注入彈性，以及協助客戶在業務中增加業務透明度及釐清權責，以提高效率。





## TRANSACTION & VALUATION

The world is ever-changing and increasingly more complex. Companies strive to be smart, innovative and forward thinking. Moore Hong Kong provides in-depth technical knowledge and extensive industry experience to keep you in control and aware of issues as they arise, as well as providing the expertise that goes beyond the traditional transaction advisory services.

It takes steps to reach your goal. Whether your company is looking to raise development capital, make an acquisition, or undertake a joint venture, our Transaction & Valuation Services team ensures you a success. At Moore Hong Kong, we customise solutions from your perspective. From financial and tax due diligence through valuation, we work with you at every stage to maximise the value of every business transaction you undertake.

## ACCOUNTING & ADMINISTRATION

Moore Hong Kong strives to deliver the highest quality outsourcing services. Our full range services include accounting and bookkeeping, the arrangement of accounts payable systems, re-invoicing and the management of L/C documentation, and general administration services. Having your accounting and administration services independently managed, leaves you freer to direct your full attention to running and growing your own business. You also gain access to useful management reports at the same time, providing valuable material when it comes to planning business strategies.

## 交易及估值服務

世界不斷變化，亦趨複雜，企業必需作出英明、創新和具前瞻性的改變。大華國際（香港）擁有豐富的行業經驗，為你提供超越傳統交易諮詢服務的專業知識及技術，確保你能夠全方位掌握及了解你的併購交易。

要實現目標非一蹴而就，當中涉及不同的階段。無論你正在計劃籌集發展資金、進行收購還是合資投資，我們的交易及估值服務團隊都可協助你在交易中獲得成功。我們從客戶的角度出發，在交易的每個階段與你攜手合作，透過財務盡職調查、稅務盡職調查、估值以及其他服務，使你在每次業務交易中均能站於有利位置，實現最大的價值。

## 會計及行政服務

大華國際（香港）致力提供廣泛而優質的外判服務，包括會計及簿記服務、設立應付帳款系統、再開票、處理信用證文件，以及一般行政服務。把會計及行政工作分開，交予我們處理，客戶不單可以全心發展本身的業務，亦可獲得中肯的管理報告，以便客戶制定商業策略。



## RESTRUCTURING & RECOVERY

Moore Hong Kong's Restructuring & Recovery practice has many years of experiences in providing restructuring and insolvency services to local and international clients in both Hong Kong and mainland China. Our Restructuring & Recovery team is one of the private sector insolvency practitioners approved by the Hong Kong Government Official Receiver's Office to undertake Court winding up assignments with substantial assets. The services that our Restructuring & Recovery practice provides include:

- corporate restructuring including turnaround strategy and planned structure
- insolvency related services including appointment as liquidators or provisional liquidators of members and creditors voluntary liquidations, compulsory liquidations, appointment to represent creditors in creditors committee and appointment as Receivers under a debenture or by an application to Court
- special investigations including asset tracing, investigations of money laundering exercise and contentious insolvencies involving allegations of fraud
- forensic and litigation support including expert witness reports and acting as expert witness in Court, and a range of investigations services for contractual and commercial and family disputes, forensic investigations, profit and loss assessments and valuations.

## 重組及復資

大華國際（香港）的重組及復資服務為在香港和國內的本地及國際客戶提供重組及復資服務多年，是符合香港破產管理署認可資格，以處理法庭頒佈強制清盤而擁有大額資產的機構之一。我們重組及復資團隊提供的服務包括：

- 企業重組，包括重建計劃及結構規劃
- 與破產有關服務，包括清盤人或臨時清盤人成員的委任、債權人自願清盤、強制清盤、債權人委員會中代表債權人，並根據債權憑證或向法院提出申請去委任債權人為接管人
- 特別調查，包括資產追查、洗黑錢活動調查，以及涉及欺詐指控的有爭議的破產調查
- 法證會計服務，包括專案證人報告及在法院中擔任專家證人、損益評估、商業評估、現金流預測，盡職調查審查以及可行性研究



## EMPLOYER'S SUPPORT & PAYROLL

Employers face an ever-increasing burden in terms of tax and regulatory compliance, while also wanting to maximise returns from their pay and benefits policies. Our specialists can help, offering a wide range of practical services and expert advice tailored to individual client needs.

We bring process, efficiency and tax expertise together, not simply processing the data you provide, but applying appropriate 'sense checks' to ensure high levels of accuracy.

Whether your primary need is for a cost-effective payroll service, specialist advice on expatriate employees or more comprehensive support in designing pay and benefits systems, we offer proven professional expertise.

## COMPANY SECRETARIAL

Moore Hong Kong is committed to providing the highest standards of professional services and has developed extensive expertise in company secretarial matters. We provide more than just compliance services. We also advise, for example, on share capital restructurings, group re-organisations, and other complex company matters - both for local clients and clients with an international background.

## 僱主支援及薪酬管理

僱主在稅務及合規方面的負擔日益增加，固然希望能從薪酬和福利政策取得最大效益。大華國際（香港）的專業團隊能提供多種實用服務和專家意見，切合不同客戶的需要。

我們的服務兼顧程序、效率與專業知識，我們在處理你的數據期間，還會判斷數據是否合理，以確保數據高度準確。

大華國際（香港）往績優良，無論客戶最需要的是具成本效益的薪酬管理、聘請外籍僱員的專業意見，還是在設計薪酬管理系統方面需要更全面的支援，皆能為客戶提供所需的專業服務。

## 公司秘書服務

大華國際（香港）竭力為客戶提供最高水平的專業服務，不斷廣泛地累積公司秘書事務的專業知識。我們不單提供合規服務，還會就本地及具國際背景客戶提供股本重組、集團重整及複雜的公司事務提供意見。

## OUR SECTORS

### 我們的行業

What makes us different is our depth of industry knowledge and understanding, across a wide range of sectors. It ensures the services we offer are tailored to the needs of each individual client to maximise commercial value.

At Moore Hong Kong, we understand that every industry has its own challenges and opportunities. Our professional teams provide depth as well as breadth of expertise, which lies at the core of our commitment to be the very best in every sector of the market.

我們對不同行業的深入認知讓我們別樹一幟，這確保我們的服務符合每個客戶的要求，能為他們的業務增值。

我們明白，各行各業均面對本身的挑戰和機遇。我們銳意在市場上各行業成為翹楚，而我們的專業團隊具備淵博的專業知識，是策略成功的關鍵。

### MARITIME

Moore Hong Kong has been associated with the shipping industry for many years. We provide a comprehensive range of specialist business development and traditional support services to the industry.

In our long association with the shipping industry, we have accumulated an unparalleled depth of knowledge and breadth of worldwide experience, and with member firms in all of the world's principal shipping locations, we are able to provide a truly international service.

Our clients range from single vessel owners to large multinational corporations, and also include brokers, ship managers, and logistics businesses. Key to our success is people: dedicated experts who have worked both for and within the maritime industry.

### TRANSPORT & LOGISTICS

The transport and logistics sector is ever changing. Disruptive business models, the shifting sands of regulatory frameworks and the march of technology means businesses in this sector must constantly prepare the future.

Our transport and logistic specialists help to mitigate the financial, operational, and regulatory risks arising from such a challenging environment, providing specific advice to privately-owned and listed businesses.

### 航運

大華國際（香港）與航運業合作多年，能提供全面的專業業務開發和傳統支援服務。

與船務的淵源，讓我們累積了無比豐富的知識和多樣的環球經驗，在全球主要航運地點均設有成員所。憑藉龐大的成員網絡，我們能夠為客戶提供真正國際化的服務。

我們的客戶有單一船隻的東主，亦有大型跨國企業。當中不單包括船東，還包括經紀、船舶經理人及物流公司。然而，我們的成功有賴一班曾為及曾在航運業工作的專責專業人士。

### 運輸及物流

運輸及物流業正不斷變化，顛覆性的商業模式、不斷變化的監管框架和技術進步意味着企業必須為未來做好準備。

營商環境滿佈挑戰，我們的運輸及物流專家可為私營和上市企業提供具體建議，減輕客戶財務、營運及監管方面的相關風險。



## PRIVATE CLIENTS & FAMILY OFFICES

Today's global risk environment, stemming largely from uncertainty in the world's financial markets, has accentuated the need for solid governance and controls. Investment, credit, and liquidity risks are more complex than ever before. It is therefore crucial that these risks are not only identified, but that effective action is taken to mitigate them. Moore Hong Kong is a seasoned provider of financial advisory and compliance services to private clients and family offices. We couple our experience and expertise with a global outlook, underpinned by the strong Moore Global network.

Balancing family and business interests is not easy, especially as one can impact significantly on the other. Our teams have acted for many clients through generations, helping them adapt their financial affairs to suit their own personal circumstances in a constantly-changing environment. Our range of services runs from financial and tax advisory planning, through to matters of assurance and compliance, and we provide appropriately tailored advice for individuals, family structures and funds. Our aim is to help clients effectively structure and protect their hard-earned wealth, and we aim to ensure that the relationships we build with the families and trusts we advise are unique.

We are known for our technical quality, our discretion and our attention to confidentiality. Our team provides the highest level of care and personal service, and we are proud of the many longstanding relationships we have built and maintained over the years.

## FINANCIAL SERVICES

The Financial Services group is one of the fastest growing and most dynamic departments within Moore Hong Kong. At the heart of that dynamism is a team with niche expertise and knowledge, gained from working closely with leading financial institutions and key people within the industry.

The financial services industry is now more complex than ever, and businesses operating within the sector must deal with a wide range of ever-changing challenges that run from regulatory requirements, business and market risk, and ethical issues, right through to fast-moving technology updates.

Our clients come from all sectors of the industry, including asset and investment managers and advisers, brokers, hedge fund managers, private equity businesses, corporate finance firms, trading platforms, banks and investment funds. They all benefit from the tailored solutions we provide to each of them in turn, backed by a depth of industry experience that allows us to fully understand and better serve their needs.

## 私人客戶及家族辦公室

今時今日，全球金融市場充斥風險，甚不明朗，突顯出穩健管治和管制的重要。事實上，投資、信貸和流動資金的風險較以往複雜。因此，當中的重點不止在於找出風險，亦為緩和風險而採取行動。大華國際（香港）為私人客戶及家族辦公室提供財務建議和合規服務，經驗豐富，並且集經驗、專長與國際視野於一身。

平衡家族與商業利益殊不容易，尤其是兩者的相互影響可以甚鉅。我們的團隊代表多個私人及家族客戶，世代協助他們採用不同業務架構，以配合個人情況及環境變遷。我們提供財務和稅務建議，以至保證及合規等多項服務，對象包括個人、家族和基金，目的是協助客戶有效地分配和保護財富。我們與代表的家族和信託基金關係獨特。我們以專業質素、慎重對待和關注保密責任見稱。我們的團隊提供最貼心和最個性化的服務，滿足客戶的需要。我們與許多客戶建立良久合作關係，並以此為榮。

## 金融服務

金融服務業組是大華國際（香港）增長最迅速和蓬勃的部門之一。部門的成功仰賴於團隊對專長和知識的探蹟索微精神，與頂尖金融機構和業內才俊緊密合作，獲得有關知識。

金融服務業環境較過往複雜得多，而金融公司必須處理監管規定、行業和市場風險、道德以及科技轉型等問題。

我們客戶類型多樣，有資產和投資經理及顧問、證券、對沖基金經理、私人股本公司、企業融資公司、交易平台、銀行和投資基金。大華國際（香港）的金融服務業專才均能為其提供貼身方案。我們豐富的行業知識和經驗，讓我們能夠了解及更妥善地滿足客戶的需要。



## INSURANCE

The world of insurance has never been more competitive. Continuing pressures to remain efficient, reduce costs and increase profitability create ongoing challenges for every player in the market. With long experience of providing advisory services to the insurance sector, Moore Hong Kong is today viewed as one of the leading advisors offering effective solutions to the wide range of challenges involved.

As the insurance sector has evolved, so have the approach and skills of the Moore Hong Kong team. We offer an independent, multi-disciplinary approach, using experienced professionals with expertise not only in audit and assurance, but also in actuarial work, IT, risk management, regulatory issues, tax planning and forensic investigations.

Our experienced team members work with clients from across the insurance spectrum, including brokers, reinsurance companies, underwriters and underwriting agencies, among others. We pride ourselves on the breadth and depth of our insurance expertise, providing specialist and tailored support to industry participants, including regulators, both locally and internationally.

## 保險

保險業競爭過去未曾如此激烈。市場迫使業界保持效率、降低成本及增加盈利，對業者不斷構成挑戰。大華國際(香港)擁有多年經驗，能針對保險業刻下的種種挑戰提供有效的諮詢服務及解決方案，被視為當今的頂尖諮詢事務所。

隨著保險業的發展，大華國際(香港)團隊的對策和服務亦不斷進步。我們提供客觀、跨專業的對策，僱用經驗豐富的專業人士。他們的專長不只限於審計和保證，亦見長於精算、資訊科技、風險管理、監管事務、稅務規劃及法證調查。

我們團隊成員涉獵甚廣，與各範疇的保險業客戶也有合作，包括保險經紀、再保險公司、核保人及核保代理等。我們能為本地及國際從業者(包括監管機構)提供專家服務及個性化支援，並為具備淵博全面的保險專業知識而自豪。

## REAL ESTATE & CONSTRUCTION

The real estate and construction sector is continually evolving to satisfy the constantly-changing demands of customers and to meet ever-tightening environmental standards. At the same time, the ongoing success of private finance initiatives has led to more joint ventures and project-based work. We recognise that these pressures create a need for niche advisory services that free our clients to focus on their core competences. They can trust us to have their issues timely resolved.

The specialist team at Moore Hong Kong has extensive experience providing integrated, specialised solutions to property developers, investors and other sector participants. Our services include accounting advice, assistance with financial modeling, audit work, fund payment calculations, advice on stamp duty, land tax and tax structuring, and the preparation and review of annual tax returns.

## 地產及建築

地產及建築業界不斷發展，以滿足置業者時刻在變的需求，以及日益收緊的環保標準。與此同時，私營機構融資計劃屢獲成功，令更多聯營企業和項目性工作應運而生。我們意識到，上述問題催生了項目諮詢服務的需求。透過我們的服務，客戶便能擺脫上述束縛，專注於其核心的專長業務，並可以安心相信其他事項已獲得及時處理。

大華國際（香港）的專業團隊擁有豐富經驗，能為地產發展商、投資者及其他行業專才制定綜合方案。我們的服務包括會計支援、協助制定財務模型、審計、計算支付款項、印花稅、地租、結構建議、擬備及/或覆核報稅表，以及稅務建議。





## HEALTHCARE

Healthcare is a vital industry and one of the most challenging. Providers face uncertain revenues, increasing costs, and changing regulation. Operational stability and efficiency is imperative, alongside strategic development and implementation; and optimal levels of performance and quality assurance.

Moore Hong Kong works with healthcare practices for years. We know the language of insurers and are experienced at negotiating better deals with new associates, hospitals, and equipment suppliers. We can help you streamline your processes, meet regulatory requirements, better manage your revenue and expenses in today's challenging environment.

We can help develop creative practice solutions, design and implement strategies to improve quality and the level of services. We can also get a handle on all the critical details and work with you to develop a blueprint for running your practice more effectively.

## PROFESSIONAL SERVICES

Our Professional Practices team aims to allow our clients to focus on their own businesses knowing they can rely upon the support we provide. We recognise that each and every professional service is a unique people-based business, and we aim to build long standing relationships so that we properly understand not only the businesses themselves but also the key decision-makers behind them.

Moore Hong Kong advises consultants across a range of sectors from IT, to recruitment, as well as solicitors, architects, property advisors, loss adjustors, accountants, software developers and other professionals. We provide them all with a personal, director-led service, fully-integrated to take thorough account of compliance issues as well as wider advisory considerations. We are entirely abreast of the challenges that affect today's professionals as a result of a volatile global economy, increased regulation, budgetary constraints, and pressures to retain top performers. Our experienced team has the depth and breadth of experience to maximise the opportunities arising from these challenges.

## 醫療保健

醫療是非常重要和最具挑戰性的行業之一。然而，醫療機構一直面臨收入壓力、成本上漲，以及監管制度不斷變化的問題。因此，醫療機構迫切需要實行穩定且有效率的營運方式，同時制定可行策略，以保持服務和質素水平。

大華國際（香港）與醫療機構合作多年，十分了解保險公司的運作，並在與新合作夥伴、醫院和設備供應商交易談判方面有豐富的經驗。在現今充滿挑戰的環境中，我們可以幫助你簡化流程、滿足監管要求、更妥善地管理收入和支出。

我們提供嶄新靈活、切實可行的解決方案，助你制定並執行策略，以改善服務質素。我們掌握所有關鍵細節，與你一起勾劃更具效率的營運藍圖。

## 專業執業

大華國際（香港）的專業執業團隊致力協助客戶，讓他們安心依靠我們顧問的支援，令他們能夠專注本身業務。我們了解到，各領域的專業執業公司均以人為本，而且各有特色。我們致力與客戶建立長期關係，讓我們可以全面了解客戶的行業，以及他們的主要決策者。

大華國際（香港）的客戶包括各類顧問，由資訊科技至招聘，以及律師、建築師、物業顧問、公證行、會計師、程式設計師及其他專業人士。我們為客戶提供由董事主導的個性化服務。我們提供的綜合服務包括合規和諮詢服務。我們明白，專業人士在經濟瞬息萬變、監管收緊、預算有限，憂慮跌出前茅的情況下所面臨的挑戰。我們的資深團隊，能憑藉他們豐富的經驗，為客戶從挑戰帶來機遇。

## PUBLIC SECTOR

The public sector is constantly facing increasing budgetary pressures, ever-tightening compliance requirements, and demands for higher standards of service. Producing results that can withstand the glare of public scrutiny has become more challenging than ever.

Moore Hong Kong delivers audit, assurance and advisory services to governmental and non-governmental bodies, and offers deep experience of governance and risk management issues. Our breadth of knowledge and depth of expertise is invaluable to clients seeking to ensure the best use of resources in an increasingly challenging and competitive public sector environment.

## ENERGY, MINING & NATURAL RESOURCES

Companies operating in the energy, mining and natural resources industries are continually threatened by the depletion of reserves, increasing production prices, intensifying competition and unpredictable upheavals to the world economy. How these problems are tackled will ultimately mark the difference between future success or failure.

Moore Hong Kong understands the complex issues created by these often uncontrollable factors. Our experienced team is always abreast of the key industry drivers, technical operating processes, and regulatory considerations affecting your business in this difficult sector. Our past experience, and the deep insights we have gained as a result, position us to provide the advice and support you need to optimise the future performance of your business, and to ensure you meet your objectives.

## MANUFACTURING & DISTRIBUTION

The manufacturing and distribution sectors are facing more complex business challenges than ever before. With rapid shifts in demand, developments in technology and an increasingly competitive globalised marketplace, businesses need to be more responsive to change than ever before.

The manufacturing and distribution experts at Moore Hong Kong understand the issues raised by having to deal with the day-to-day running of a business while trying to build for the future. As experienced advisers, we help our clients from the worlds of manufacturing and distribution to run their businesses efficiently, enabling them to take advantage of opportunities they might otherwise not be positioned to exploit, and to stay one step ahead - however demanding the challenges may become.

## 公營機構

公營機構經常為面對預算緊絀、合規要求增多、服務要求更高的情況，承受巨大壓力。因此，確保工作能夠經得起公眾監察，便變得更具挑戰。

大華國際（香港）擁有豐富的管治和風險管理經驗，為政府及非政府公營機構提供審計、保證和諮詢服務。對於力求善用資源的客戶來說，我們廣博的市場認知和專業知識，在這個公營事務環境挑戰和競爭加劇的情況下，可謂非常重要。

## 能源、採礦和天然資源

天然資源快將耗盡、價格不斷波動、競爭轉趨激烈，以及全球經濟不可預知的動盪等種種因素，不斷威脅著從事能源、採礦和天然資源行業的公司。如何應付上述問題，最終會影響商戶未來的成敗。

大華國際（香港）設身處地，與行業同行，一同面對工業推動力、技術操作程序，以及影響這市場的監管因素帶來的複雜問題。我們擁有與類似行業合作的經驗，加上對行業有獨特見解，令我們能為客戶提供最切身的建議和支援，協助客戶發揮最佳表現及達成目標。

## 製造及分銷

製造及分銷業面對的商業挑戰越來越複雜。由於需求迅速轉變、科技的發展、市場競爭轉趨激烈和全球化，較之過去，行業需要更迅速地適應轉變。

客戶需要處理日常業務運作之餘，還需為未來發展籌謀。因此，大華國際（香港）的製造及分銷業務專家理解當中所產生的困難。作為資深的行業顧問，我們協助製造及分銷業客戶有效率地經營業務，讓他們不會因而錯失良機，能把握機遇，而且不論挑戰變得如何艱鉅，亦能洞悉先機，領先一步。

## EDUCATION

Whether your business is running a university, a further education establishment or secondary school, an academy school, an independent school or a private training operation, your board and management will be grappling with significant challenges, many arising from never-ending structural changes and funding methodologies. At Moore Hong Kong we see those challenges as opportunities to help our clients develop and sustain world-class education systems.

Our team is passionate about education and brings essential focus to our service offering. Our services are designed to complement your existing resources and provide value for money. They range from ad-hoc assistance at year-end, through to comprehensive financial support packages provided on an ongoing basis. By truly understanding your ethos, we tailor our services to meet the needs of your school.

## TECHNOLOGY

A technology revolution is sweeping the globe and the pace of change means the need to adapt quickly is vital. Our specialists understand that this rapidly evolving operating environment requires a thorough, up-to-date appreciation of the key issues facing tech companies on a daily basis. From valuing intellectual property to complex compliance issues, from data security to business process modelling, our knowledgeable and experienced professionals offer effective, strategic and operational solutions specifically tailored to the needs of your business.

Realising your international ambitions for globalisation is a key target in today's business world. The global reach of our global network means that our established international team is well positioned to provide you with valuable insights into local market issues as well as offering strategic international solutions at every stage of your company's life cycle.

## 教育

由於業界及籌募經費的架構不斷改變，無論是大學、持續進修機構或中學、學院、獨立學校或私人培訓機構，貴機構的董事會或管理層也需克服重大挑戰。大華國際（香港）善於化危為機，能協助教育機構發展，把教育制度維持在世界級水平。

我們的團隊對教育抱有熱誠，令服務切中要點。在制定服務時，我們均會善用你的現有資源，令服務物有所值。無論是年尾的臨時協助工作，還是常規性的綜合財務支援方案亦然。我們真切了解你的理念，能為你制定服務，以滿足學校的需要。

## 科技

科技革命正席捲全球。科技行業的急速轉變，意味我們必須迅速適應。我們的專才明白，在這轉變中的經營環境中，掌握科技公司所面對的主要問題，並具備相關的知識和經驗至為重要。從知識產權估價到複雜的合規事項、數據安全到業務流程模型，我們的專才均會因應各機構所需，就上述事項提供有效的策略性經營方案。

現今的商業世界盛行在國際舞台實踐抱負，達至業務全球化。我們的國際網絡涵蓋全球各地，團隊條件優厚，能在客戶的各個業務階段為其提供有關當地市場問題的見解，以及有關財務建議和合規方面的國際性策略方案。

## ABOUT MOORE HONG KONG

At Moore, our purpose is to help people thrive – our clients, our people and the communities they live and work in. We're a global accounting and advisory family of over 30,000 people across more than 260 independent firms and 110 countries, connecting and collaborating to take care of your needs. We'll be here to help you see through maze of information, to guide you in your decisions and to make sure you take advantage of every opportunity. To help you thrive in a changing world.

Moore Hong Kong may refer to one or more of the member firms of Moore Global Network Limited in Hong Kong, each of which is a separate entity.

### 有關大華國際（香港）

大華國際（香港）旨在協助我們的客戶、員工以及其生活和工作的社區成就他們的未來。我們是一個國際會計和諮詢網絡，於全球超過110個國家擁有多達260家獨立成員所及30,000名員工，共同協作，滿足你的需求。我們助你掌握錯綜複雜的資訊，把握機遇，引領你作出英明的決定，在變幻無常的世界中，助你成就未來。

大華國際（香港）可指大華國際於香港的一個或多個成員所，每個成員所均為獨立的營運單位。

## CONTACT US

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