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# CCIF NEWSLETTER

## SPRING 2005 [www.ccifcpa.com.hk](http://www.ccifcpa.com.hk)



The Community Chest - Dress Casual Day 2004

## Events & Activities 近期活動花絮

Date日期	Events Participated 活動
5.9.2004	Student of Sun Yat-Sen University Study Mission to Hong Kong 中山大學學生到香港交流
12-17.10.2004	China Hi-Tech Fair, Shenzhen 深圳「第六屆中國國際高新技術成果交易會」
28.10.2004	ACCA HK Top Achievers' Award Presentation 特許公認會計師公會之香港最高成就獎
2.11.2004	Seminar on CEPA II 'Trade in Goods' and 'Trade in Services' 探討「CEPA第二階段」研討會
6.11.2004	SME to Shenzhen, Hong Kong and Singapore Listing Risk Management Seminar 中小企業赴深圳、香港及新加坡上市之輔導與風險投資推介會
10.11.2004	The Community Chest - Dress Casual Day 2004 香港公益金舉辦之2004「便服日」
21.11.2004	Democratic Alliance for Betterment of Hong Kong Career Expo 民主建港聯盟舉辦之招聘會
11.1.2005	HKTDC Mini-Expo on Hong Kong Services, Guangzhou 香港貿易發展局在廣州舉行之「香港服務業展示及研討會」
20.1.2005	CEO Forum, Mini-Expo on HK Services, Guangzhou 廣州「CEO論壇及香港服務業展示研討會」
24.1.2005	2004 HK Top Brand Awards Presentation Ceremony 香港中華廠商聯合會主辦之「2004年香港名牌」選舉頒獎典禮
28-29.1.2005	Polaris International Board of Directors Meeting, Ft. Lauderdale, Florida Polaris國際會計師集團會議於美國佛羅里達州舉行
17.2.2005	Shenyang Municipal Government's visit to Singapore, Hong Kong 沈陽市政府赴新加坡、香港考察團
21.2.2005	HKCSS Caring Company Award Ceremony 香港社會服務聯會主辦之「商界展關懷」標誌頒獎典禮

## New & Revised Hong Kong Financial Reporting Standards

The Hong Kong Institute of Certified Public Accountants ('HKICPA', formerly the Hong Kong Society of Accountants) has issued a number of new and revised Hong Kong Financial Reporting Standards and Hong Kong Accounting Standards ('new HKFRSs'). The new HKFRSs are effective for accounting periods beginning on or after 1 January 2005 and replace the existing Statements of Standard Accounting Practice. In convergence with International Financial Reporting Standards ('IFRSs') pronounced by the International Accounting Standards Board, the new HKFRSs align with the requirements of IFRSs in all material respects and have numbers corresponding to the equivalent IFRSs.

On 26 January 2005, HKICPA also issued a circular recommending the preparers of financial statements to disclose the possible effect of the changes resulting from the subsequent application of new HKFRSs so that the readers of those statements could understand the ramifications of these new HKFRSs.

In light of the above, an understanding of the recently issued accounting standards and their impact on the accounting policies adopted by the reporting entity is essential.

As far as the financial reporting for small and medium-sized entities ('SME') is concerned, HKICPA issued its final proposal in the form of an Exposure Draft on 2 March 2005. It expects that with the completion of the final consultation process by end of April 2005, the final SME financial reporting framework and standard will be issued in June 2005. Accordingly, those companies which are qualified can start using them for financial reporting periods that begin on or after 1 January 2005.

For further information of the new financial reporting standards in Hong Kong, please contact:

Mr Raymond Tsui +852 2894 6635 or  
Mr Edmund Li +852 2894 6895 or  
email: info@ccifcpa.com.hk

## Hong Kong Budget for 2005/2006

The Financial Secretary, Mr. Henry Tang presented his 2005/06 Budget on 16 March 2005.

Mr. Tang did not introduce any new taxes nor did he raise existing ones. The much talked about Goods and Services Tax has been put back for further public consultation. He proposed two new allowances for Salaries Tax payers. A brief summary of his proposals is as follows:

1. A new allowance for dependent parent or grandparent aged between 55 to 59 will be granted. The basic allowance is HK\$15,000 a year.

An additional allowance of HK\$15,000 will be granted if the taxpayer resides with the dependent.

2. Child allowance will be increased from HK\$30,000 to HK\$40,000.

3. Mr. Tang proposed the abolition of estate duty. This will help to promote and develop Hong Kong into a premier asset management centre.

4. Rate charges on properties will remain at 5%. But the rateable value of properties has increased by 7% on average during the latest revaluation. Hence, it is expected that about 65% of ratepayers will have to pay about HK\$40 more a month.

5. The Environment, Transport and Works Bureau is undertaking studies on the introduction of 'Green' taxes on waste tyres and plastic bags, based on the 'polluter pays' principle.

The proposed allowances though inadequate do provide a measure of relieve to some salaries taxpayers. However, the abolition of estate duty should make Hong Kong an attractive centre for asset management.



## New Audit Services - Caritas, Hong Kong

CCIF have been appointed auditors of Caritas, Hong Kong for the years 2004/05 to 2006/07. Caritas Hong Kong is a reputable and sizable organization with more than 200 service units. Our audit will include their schools and voluntary agencies (but excluding hospitals) all over Hong Kong. This is a great honour for CCIF. We are excited with this new engagement and look forward to work with such an esteemed organisation.

## Appointment of New Director



**Mr. Raymond Tsui**

MBA, CFA, FCCA, FCIS,  
FCPA (Practising)  
Director



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We are delighted to announce the appointment of Mr Raymond Tsui as our director. Raymond took up his position from 1 January 2005.

Raymond has extensive experience in the accounting profession. He has been rendering auditing and business advisory services to a wide range of listed and unlisted clients, including manufacturing, trading, property, financial and investment companies, as well as non-profit-making organizations. In pursuit of his professional development, Raymond also took and passed all the examinations of the Chinese Institute of Certified Public Accountants (CICPA). Raymond is currently responsible for serving audit clients and providing technical support to our company.

It is our pleasure to welcome someone with Raymond's calibre on board. We believe that his wide exposure and extensive knowledge will greatly contribute to the future development of our company.



## China Hi-Tech Fair, Shenzhen

CLB and CCIF jointly participated in the China Hi-Tech Fair held in Shenzhen from 12 to 17 October 2004 to promote our work in the listing of Chinese enterprises in the London Stock Exchange's Alternative Investment Market ('AIM').

CLB is a well-known UK firm of chartered accountants. CLB has been established for over a century. The firm has been actively assisting corporate clients in fund raising projects and listings on the London Stock Exchange. In 2003 the firm is one of the 5 most active accountancy firms in the AIM market. CLB has a professional team of 200 members to provide financial and accountancy services from individuals to private and public corporations.



Opening Ceremony of the Hi-Tech Fair held in Shenzhen, China

## Mainland Enterprises are encouraged to 'branch out'

On 1 October 2004, 'No. 16 pronouncement of 2004' on 'Regulations to Approve Establishment of Enterprises Outside China' was issued in the name of Bo Xilai, the Minister of Commerce. 135 countries and regions were approved for investment, including 38 in Asia, 37 in Europe, 42 in Africa, 14 in North and South America and 4 in Oceania. Except for U.S.A., Singapore, Japan and those countries not having established foreign relations with China, almost all other countries in the world were included on the list.

There is a note placed in front of the list stating 'the Ministry of Commerce mandates the provincial authority in charge of commerce to approve the investment'. That means only the Ministry, not the provincial authority, is authorized to deal with the investment approval in U.S.A., Singapore and Japan, which are not on the list.

The Mainland enterprises are very positive about the pronouncement because they

feel that they are really encouraged to branch out. The feasibility report, which was a must in the past, is now not required. Article 5 in the pronouncement clearly stipulates: 'the enterprise shall be solely responsible for the economic and technical feasibility of the investment'.

It is believed that, based on the pronouncement, enterprises can directly set up entities by purchasing and transferring foreign exchange through relevant authorities. Regarding the establishment of enterprises in Hong Kong and Macao, the Regulations to Approve Establishment of Enterprises in Hong Kong and Macao pronounced on 31 August 2004 still apply. The modes of investment are the same as those in pronouncement No. 16, eg. new establishment (including wholly owned, joint venture and co-operative investment), purchase, merger, capital injection, equity swap, etc.

## HKTDC Guangzhou Forum

The Hong Kong Trade Development Council (HKTDC) held a CEO Forum and Mini-Expo on Hong Kong Services on 20 January 2005 in Guangzhou. Mr. Liang Zhenying hosted the forum and Mr. Chen Qizong, Prof. Liu Zunyi, Mr. Qian Guofeng, CEOs of CLP, Jardine and Jebsen as well as entrepreneurs of famous Mainland entities joined the dialogue. More than 200 guests were present.

Our director, Mr. Eugene Fung gave a speech on 'The Advantages of Mainland

Enterprises setting up companies in Hong Kong'. Eugene's talk was well received. We handed out all our 600 brochures at the seminar.

## New Success in IPO Listings

We have successfully assisted two more clients to list their shares on the Main Board of the Hong Kong Stock Exchange.

IPE Group Limited (stock code: 929), a precision engineering company, was listed on 1 November 2004.

Fu Ji Food and Catering Services Holdings Limited (stock code: 1175), a leading food and catering services provider in the PRC, was listed on 17 December 2004.

We were the sole reporting accountants for both listings. We congratulate both companies and their Board of Directors on their successful listing.

During the past 5 years, we have successfully helped 20 of our clients both in Hong Kong and the PRC with their listings. We are now auditors of 50 listed companies including companies in Hong Kong, Singapore and B share companies in PRC.



17.12.2004  
Fu Ji Food and Catering Services Holdings Limited listed on the Main Board

## What Is Corporate Identity?

Plan it or not, every established company projects an image – corporate identity, that exists in the minds of the public. This identity tells the public the company's positioning in the marketplace, its value and strategies. All activities engaged by the company will influence its corporate image. The image perceived by the public is difficult to be overridden by its later behaviour. Therefore, it is important for the corporation to project an image consistent with its goals and objectives.

Design plays an important role on establishing corporation identities. Corporate identity design incorporates the corporation's philosophy, mission, value and strategies and use different visual aspects to create a powerful and clear visual style that projects the desired corporate image and messages.

A successful corporate identity design project coordinates different design elements and media to perform visual penetration, mindset penetration and largely, behaviour penetration.

Corporate identity is both an image-forming means and an information medium to help public to recognise your company, your product and services. A company that projects a memorable identity and good corporate image will always generate favourable attitudes towards itself and its products. A distinctive corporate identity is one of the important success factors of a company. Enquiry: +852 2894 6688

## Eugene Fung Appointed Honorary Associate of Baptist University

We are proud to announce that our director, Mr. Eugene Fung, has been invited by Hong Kong Baptist University, School of Business to join the team of their Honorary Associates. The Honorary Associateship Scheme is an important new initiative of the university aimed at honoring business executives and professionals with outstanding achievements and a willingness to further their professional association with the school. Over the years, Eugene has been actively sharing his professional knowledge by giving lectures and attending seminars organised by different sectors. The invitation to join the Honorary Associates of the Hong Kong Baptist University, School of Business is in recognition of his contributions to the profession.

## Caring Company 2004/2005 Awardee

商界展關懷  
caring company  
Awarded by The Hong Kong Council of Social Service  
香港社會服務發展局頒發

We are honoured to have received a Caring Company Award again for the years 2004-05 under the Caring Company Award Scheme organized by The Hong Kong Council of Social Service. The award was a recognition of our contributions to the community. We would like to thank the Society of Boys' Centres which kindly nominated us for the award in the past 3 years. We believe that with the combined efforts of our directors and staff we will continue to serve the community to help build a more caring and harmonious society.



21.2.2005  
Mr Alex Lam (left) of Society of Boys' Centres with Dr. Wong Chung Kwong (middle) and CCIF Director, Ms Pammy Fung (right) at the Caring Company Award Ceremony.

## CEPA Alliance of Professional Financial Services

Our Director, Mr Eugene Fung, attended the Inauguration of the 'CEPA Alliance of Professional Financial Services' ('The Alliance') on behalf of our firm. The Alliance of which CCIF is a Founding Member has been jointly established by the CEPA Business Development Centre of the Hong Kong Productivity Council ('HKPC'), the Hong Kong Venture Capital and Private Equity Association, the Hong Kong Institute of Certified Public Accountants, the Hong Kong Law Society and other professional organisations. The purpose of the Alliance is to help Hong Kong's professional financial services providers explore the Mainland market and introduce their services to potential clients. With rapid development of the private and public enterprises in the Mainland, demand for high quality professional services is multiplying. The Alliance will organize series of promotional events to address the opportunities made available by CEPA.

## New Honorary Job – The Matilda International Hospital Children's Foundation

We have been appointed honorary auditors of 'The Matilda International Hospital Children's Foundation'. We are delighted to have been offered this opportunity to further our service to the community.

The Matilda International Hospital Children's Foundation was set up by the board of governors of the Matilda International Hospital to show their appreciation and encouragement for the dedication and care of their staff to help the sick children. The aim of the Foundation is to raise money to provide help and comfort to needy children in HK and China who require life-changing surgery.

If you are interested to know more about the Foundation, please visit the community page of our website – [www.ccifcpa.com.hk](http://www.ccifcpa.com.hk) or call Ms Linda Burgoyne at +852 2849 0373 or 9623 5407, email: [Linda@matilda.org](mailto:Linda@matilda.org). Your help and care

will make a difference to these children.



The dedicated team members of The Matilda International Hospital that inspired the establishment of the Matilda International Hospital Children's Foundation



Wu Jian Chung – the first patient of the Matilda International Hospital Children's Foundation

## Training Programme – Sun Yat-Sen University, Guangzhou

Arranged by The Society of Boys' Centres, Hong Kong, the CCIF Scholarship and Development Fund sponsored 4 students from the Department of Social Work of Sun Yat-Sen University, Guangzhou to participate in a training program with the Society of Boys' Centres last September. This training programme is the first of its kind and serves as an important link between the social work sectors in both Hong Kong and the Mainland. We are proud that we have an opportunity to support such a meaningful event.



5.9.2004  
Mr David Chan (middle - former student of Sun Yat-Sen University), CCIF Directors, Mr Charles Chan (left) & Ms Pammy Fung (right) with 4 students from Sun Yat-Sen University.



## 新義務工作 – 明德國際醫院兒童基金

我所獲委任為「明德國際醫院兒童基金」義務核數師。

明德國際醫院為表揚員工對傷病兒童的熱心關懷和義務工作，成立「明德國際醫院兒童基金」，進一步幫助有需要的中港病童，使他們重拾健康新生活。如讀者有興趣了解「基金」成立的背後故事，請參閱我們網站的「社會服務」頁或致電「明德國際醫院兒童基金」Ms Linda Burgoyne 查詢。電話：+852 2894 0373 / 9623 5407；電郵：Linda@matilda.org。你的關懷與幫助對病童意義重大。

## 馮培漳先生 – 香港浸會大學工商管理學院 Honorary Associate

浸會大學工商管理學院委任我所董事馮培漳先生為Honorary Associate。據悉，浸會大學設立此創新的稱銜有重大意義，目的是嘉許有突出成就及願意與該學院持續發展專業聯繫的工商及專業才俊。過去數年，馮先生經常參與由不同團體舉辦的研討會，並主持講座共享知識。浸會大學工商管理學院委以此稱銜，是對馮先生的專業貢獻之肯定。



### 委任新董事

徐漢文

美國工商管理學碩士  
英國特許公認會計師公會資深會員  
英國特許秘書及行政人員公會資深會員  
執業資深會計師  
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我們欣然宣佈徐漢文先生已於2005年1月1日成為本所的董事。

徐先生具有豐富會計專業經驗，並通過了中國註冊會計師協會的全部考試，曾為製造、貿易、房地產、金融、投資等行業的公司，以及一些非牟利機構提供審計及商業諮詢服務。現時，徐先生主責審計服務並為我所內部提供專業技術支援。

我們十分榮幸成功邀請徐先生加盟我所董事局，以其豐富的經驗及廣博的知識，開拓未來之業務發展。

## 企業形象識別淺談

不論是否經過刻意鋪排，每個企業都會向外界發放一種獨特的形象及訊息 – 企業形象識別，希望藉此表達企業的自我定位、價值觀及策略。企業所作的每項活動都會影響其企業形象。企業首次向公眾展現的形象至為重要，印象一經接收便不容易被後來的行為所改變。故此，巧妙地包裝設計出一個完整的形象及放送統一的訊息，是企業不可忽視的一環。

設計是企業識別成功與否的關鍵。企業識別設計是將企業經營理念、目標、價值觀、文化及策略，利用視象設計注入新靈感，發送一個特定的訊息，使企業能引起外界的關注，從而達到傳播這一特定訊息的目標。一個成功的企業形象識別設計是利用不同的設計元素及媒體，實行視覺滲透、思維滲透，從而最終達致行為滲透的目的。

企業識別除了為公司建立適當的形象外，亦是企業對公眾發送公司訊息、產品及服務的橋樑。一個令人難忘及認同的企業形象識別，會使公眾對企業及其產品留下良好及深刻的印象，是企業成功的一個重要元素。

如欲查詢更多有關企業形象識別的資料，請聯絡誠明設計概念有限公司

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## CEPA融資專業服務聯盟

我所參加了  
香港生產力  
促進局之  
CEPA業務發



展中心與香港創業及私募投資協會、香港會計師公會、香港律師公會及香港專業服務企業組成之「CEPA融資專業服務聯盟」，成為創辦會員。聯盟旨在協助香港融資專業拓展內地市場，向內地企業推廣專業服務。內地國營及民營企業發展迅速，對專業服務的需求日益殷切。聯盟將於本港及內地舉辦一系列推廣活動，拓展CEPA提供的商機。我所董事馮培漳先生代表出席了創辦儀式。

## 廣州中山大學社會工作系學生來港實習

由香港扶幼會安排，本所學術及發展基金贊助，4位廣州中山大學社會工作系本科生由去年9月起在香港扶幼會開始400小時的實習。此項安排為香港扶幼會首次發起，為香港與國內社會服務界合作開拓新橋樑，我所能參與贊助，實感榮幸。



5.9.2004

陳葉馮學術及發展基金資助廣州中山大學社會工作系本科生到香港扶幼會實習

## 2004/2005

### 「商界展關懷」標誌

我們很榮幸能再次獲得香港社會服務聯會頒贈2004/2005「商界展關懷」標誌。自2002年政府舉辦第一屆標誌起，我們已連續第三年獲此殊榮。這是對我們所作之社會貢獻的一份認同。我們同時感謝香港扶幼會於過去三年提名我們成為「商界展關懷」標誌的得獎公司。我們董事及全體員工將盡最大的努力繼續為社會服務，協助建立一個和諧的社會。



21.2.2005

香港扶幼會總幹事兼校監林君一先生與CCIF董事馮培女士於頒獎典禮

## 新任明愛機構審計師

我所最近被委任為明愛機構的核數師，提供2004/05至2006/07年度的核數服務。明愛機構屬下，除醫院外，有逾200間服務機構，包括學校、志願單位等，遍佈港九新界。我所對能取得此機會，為聲譽卓著的明愛機構提供服務，感到鼓舞，並認為是對我所服務水準和專業承諾的一項肯定。

## 新修訂之香港財務報告準則

香港會計師公會（「公會」）已頒佈多項新訂及修訂之香港財務報告準則及香港會計準則（「新香港財務報告準則」），並於2005年1月1日或其後開始之會計年度生效，取代現行之會計實務準則。為了與國際會計準則委員會所頒佈的國際財務報告準則（「IFRSs」）接軌，新香港財務報告準則在所有重大方面都依從IFRSs的要求，而準則編號亦和有關的IFRSs相對應。

公會亦於2005年1月26日發出通告，建議編製財務報表的人士披露由於隨後採用新香港財務報告準則可能引致的後果，使財務報表的讀者能了解此等新香港財務報告準則的影響。

觀乎上述進展，瞭解近期頒佈的會計準則以及其對報告實體所採用之會計政策的影響是極其重要的。

就中小型企業財務報告而言，公會於2005年3月2日以徵求意見稿形式發表了最終的建議文件，預期將於2005年6月正式頒佈中小企財務報告總綱及準則。據此，合資格公司將可在2005年1月1日或以後開始的財務報告年度內率先採納。

欲查詢新的香港財務報告準則進一步之資料，請致電聯絡我們的主管人員或專業技術諮詢部，或可電郵：info@ccifcpa.com.hk。

## 2005/2006 財政預算案

財政司司長唐英年於2005年3月16日發表2005/06年度財政預算案。稅制方面唐司長並沒有加入新稅種，薪俸稅則增加了兩項免稅額。有關唐司長對稅制的動議簡述如下：

1. 需要供養55至59歲的父母或祖父母的納稅人，每年可享有每名受供養者15,000元的免稅額。
2. 與父母或祖父母同住的納稅人，可額外享有15,000元的免稅額。
3. 每名子女免稅額由30,000元增加至40,000元。
4. 為推動和發展香港成為區內資產管理中心，唐司長建議廢除遺產稅。現時遺產稅為政府帶來每年15億元的收入。
5. 差餉徵收率將維持在百分之五的水平，但最新的全面重估顯示，應課差餉租值平均

上升百分之七，因此，約百分之六十五的繳納差餉人士，下年度每月須多付40元。

6. 環境運輸及工務局現正就廢車胎和膠袋廢料，研究以「污染者自付」的原則開徵「環保稅」。

該預算案可算審慎，新增的免稅額對減輕一般人的稅務負擔則甚為不足；對扶貧方面就更加欠奉。但取消遺產稅卻可增加香港對海外投資者的吸引力，使更多人在香港持有資產，值得推許。

## 鼓勵內地企業「走出去」



2004年10月1日，中國商務部以部長薄熙來之名發出了2004年第16號文：《關於境外投資開辦企業核准事項的規定》，列出了可前往投資開辦企業的國家和地區共計有135個，包括亞洲38個、歐洲37個、非洲42個、南北美洲14個及大洋洲4個。除了美國、新加坡、日本和一些未有邦交的國家之外，幾乎所有國家都已包括在內。

文中列出國家和地區名稱之前有一句話，說是「商務部委託各省級商務主管部門核准」企業前往投資的。換言之，未在名單上的如美國、新加坡及日本需由商務部自行操辦，省級部門辦不了。

內地企業界對此文件的反應十分正面，並認為是真正鼓勵企業走出去。以前例必要提交的可行性研究文件取消了。文中第五條最後一段說得清楚：「國內企業境外投資開辦企業在經濟、技術上是否可行，由企業自行負責」。

相信依據此文件，企業可通過有關機構購匯和把外匯匯出，直接開辦境外企業。

至於赴港澳辦企業，可按2004年8月31日頒發的《關於內地企業赴香港、澳門特別行政區投資開辦企業核准事項的規定》辦理。開辦方式同16號文一樣，如「新設（包括獨資、合資、合作等）、收購、兼併、注資、股權置換等」。

## 貿發局廣州研討會

香港貿易發展局於2005年1月20日在廣州舉辦《CEO論壇》（CEO Forum）及《香港服務業展示及研討會》（Mini-Expo on Hong Kong Services）。《論壇》分兩部份，由梁振英先生主持，對談者包括陳啟宗先生、劉遵義先生、錢果豐先生、香港中電、怡和、捷成洋行大班及內地著名企業家等。聽者逾200人，盛況空前。

我所參加其後舉行的「展示及研討會」，並由馮培澤先生擔任其中一場演講，題為「在香港成立公司為內地企業帶來的優惠」。與會者反應熱烈。我所帶去的600份宣傳資料未待活動結束便全部派完。內地客戶及友人蒞臨指導者不少。

## 深圳中國國際高新技術成果交易會

英國倫敦CLB會計師事務所夥同我所於2004年10月12-17日參與在深圳舉行的第六屆中國國際高新技術成果交易會，向國內民營企業家，推介倫敦第二板市場上市的服務。

英國倫敦CLB會計師事務所是英國著名會計師事務所之一，至今已有逾100年歷史，一直活躍於為企業在倫敦交易所上市融資。2003年，它是倫敦第二板市場最活躍的5間會計師事務所之一。該公司擁有逾200位專業人員，為個人及公司客戶提供全面的會計及財務服務。



英國倫敦CLB會計師事務所的Mr Mark Ling和本所董事陳維端先生在高交會場





## 最新成功上市個案

我們再次成功協助2間企業於香港主板上市。

IPE集團有限公司（編號：929）已於2004年11月1日上市。IPE是一間精密配件公司。

福記食品服務控股有限公司（編號：1175）已於2004年12月17日上市。福記是一所於國內提供食品服務的公司。

我們很榮幸擔任上述公司的獨立申報會計師。在此我們對兩公司的董事局所取得的成績表示祝賀。

過去五年來，我們成功協助近20間香港及國內企業上市。我們現為50間上市公司包括香港、新加坡及國內B股公司的年度審計師。



1.11.2004  
IPE集團有限公司在主板上市

## Activities 活動花絮



19.12.2004  
ACCA Charity Fun Day 2004  
特許公認會計師公會之慈善同樂日



1.6.2004  
Our director, Mr Charles Chan at the Hong Kong Brands & Products Expo Miss Exhibition Pageant  
本所董事陳維端先生擔任工展會小姐選舉義務核數師



17.2.2005  
Shenyang Municipal Government's visit to CCIF, Hong Kong office  
沈陽市政府香港考察團到訪，本所董事馮培漳先生接待



11.21.2004  
Our director, Mr Eugene Fung and HR Manager, Ms Wendy Li attended the Recruitment Seminar organised by the Democratic Alliance for Betterment of Hong Kong  
本所董事馮培漳先生及人力資源部經理李小燕小姐出席民主建港聯盟主辦之招聘會



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上圖：CLB, Mark Ling (左)，我所董事鄭鶯華小姐(中)及陳維端先生(右)在深圳高交會場

右圖：深圳高交會市場推廣單張



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