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大中華會計師事務所協作聯盟  
Greater China Accountants Alliance

# CCIF NEWSLETTER

## AUTUMN 2005

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21.5.05 Polaris International Dragon Boat Race - The Red Team

## Events & Activities 近期活動花絮

Date 日期	Events Participated 活動
1.4.2005	A Seminar on Overseas Listing of Private Enterprises by the PRC Municipal Government of Hangzhou 杭州市蕭山區人民政府主辦之蕭山區民營企業海外上市論壇
8.4.2005	Electrical Manufacturers' Study Tour on Accounting Issues relating to Listings in Singapore and Hong Kong 電協企業新加坡/香港上市考察團 - 香港上市有關會計問題介紹
8.4.2005	SCAA - Career Talk at the Hong Kong Polytechnic University 香港華人會計師公會之就業研討會
30.4.2005	Appointment of CCIF by Shaoguan People's Government as representatives for their 'Trade Mission' 韶關市人民政府與CCIF簽署「委託招商協議書」
20 - 24.5.2005	Polaris International Annual Meeting 2005 in Toronto, Canada Polaris國際會計師集團2005週年會議於加拿大多倫多舉行
13.5.2005	HKEA's 50th Anniversary Dinner 香港出口商會五十週年晚會
10.6.2005	Economic Management Seminar by the Liaison Office of the Central People's Government in HKSAR 中央人民政府駐香港特別行政區聯絡辦公室主辦之第82期領導幹部經濟管理研究班
24.6.2005	HKSAR Beijing Office and Hebei Provincial Government hosting in Shijiazhuang - Hebei, Hong Kong Week - A Seminar on Hong Kong Listing 香港駐北京辦事處及河北省人民政府於石家莊主辦之「河北·香港周 - 香港上市〔河北〕研討會」
26.7.2005	HKEx's Forum on the Development of Pan PRD Capital Markets in Chengdu 香港交易所於成都協辦之《泛珠三角發展利用資本市場專題論壇》會議
17 - 19.8.2005	GCAA 4th Anniversary Meeting in Kunming 大中華會計師事務所協作聯盟於昆明舉行之4週年會議
7.9.2005	Official Opening of CCIF Pei Cai School in Chongqing 重慶大足縣智鳳鎮阮家村之「陳葉馮培才學校」開幕
9.9.2005	Presentation to Tianjin Accountants Delegations at HKU Space 為天津會計師代表團主講研討會
12.9.2005	HKICPA's Award and Graduation Ceremony 2005 2005年度香港會計師公會專業資格課程畢業及頒獎典禮
12.9.2005	2005 Hong Kong Brand & Product Expo, Shanghai 2005香港工展會於上海舉行
30.9.2005	Community Chest's Dress Casual Day 2005 2005年度公益金便服日
29.10.2005	ACCA's Award and Graduation Ceremony 2005 2005年度英國特許公認會計師公會專業資格課程畢業及頒獎典禮

## About Corporate Governance

Corporate governance deals with the rights and responsibilities of a company's management, its board, shareholders and various stakeholders. How well companies are run affects market confidence and company performance. Good corporate governance is an essential ingredient for raising capital and the health and prosperity of the company.

The corporate scandals, notably that of Enron and WorldCom have made shareholders, regulators, and the general public even more concerned about business ethics and conducts of directors.

Regulatory bodies around the world have introduced more stringent rules governing listed companies, e.g. Sarbanes-Oxley Act of 2002 in the USA. In Hong Kong, listed companies are governed by a three-tier regulatory system:

- (1) The government establishes overall policies and initiates legislations to accomplish the objective of proper corporate governance practice;
- (2) The Securities and Futures Commission (SFC) oversees the securities and futures market in an attempt to ensuring compliance of listed companies with the corporate governance codes and the listing rules; and
- (3) Hong Kong Exchanges and Clearing Limited (HKEx) promulgates and enforces the code and the listing rules.

To maintain Hong Kong's position as a centre for international finance, HKEx has introduced a revised Code on Corporate Governance Practices. The Code sets out the principles of good corporate governance and two levels of recommendations, namely code provisions and recommended best practices. It requires all listed companies to state in the corporate governance report that they have complied with the code provisions, and to fully explain the reasons for each deviation from those provisions. In addition, compliance with recommended best practices is encouraged but disclosure of non-compliance is not compulsory. The revised Code lays out the principles, code provisions, and recommended best practices in the areas of directors, remuneration of directors and senior management, accountability and audit, delegation by the board and communication with shareholders.

The SFC and HKEx are considering enshrining in statute certain provisions regarding regular financial reporting obligation, disclosure obligation in corporate transactions and price sensitive information.

We can assist clients in

- Establishing a cost effective system for compliance with the Code;
- Installing or reviewing the effectiveness of internal control system;
- Proper and timely disclosure of notifiable and relevant information.

Should you need further information on corporate governance or our assistance in this respect, please contact our Mr. Raymond Tsui at (852) 2894 6835.

## GCAA 4th Annual Meeting

The 4th Annual Meeting of the Greater China Accountants Alliance ("GCAA") was held at the Harbour Plaza Hotel in Kunming from 17 to 23 August 2005. Twenty representatives from GCAA member firms attended the meeting.

The main theme of the meeting was:

"Understand yourself and your competitors and exploit new business opportunities". Their topics under discussion included management buy-outs, accounting due diligence work, raising finance in the Hong Kong capital market, IPOs, CPA firm practice management and overseas services development.

Ms Lisa Wai, Head of China Practice from Hastings & Co, Solicitors and Mr Eric Chan, Director and Head of Corporate Finance Division of KCG Securities Asia Limited, were our guest speakers. They shared their experience with participants on the listing of PRC company overseas. We also invited officials from local companies and banks in Yunan Province to our meeting for networking and experience sharing.



Our Director, Mr Charles Chan in the opening ceremony of GCAA 4th Annual Meeting

## Appointment of New Directors



### Mr. Eddy Yan

MPA, B. Comm (Hons),  
FCCA, ACA, MHKSI, CFE,  
FCPA  
Director

We are pleased to announce the appointment of Mr. Eddy Yan as our Director. Eddy joined us on 11 May 2005.

Eddy has been in the accounting profession for over 19 years, including 13 years with international firms as a senior audit group manager, and 6 years heading the Financial Investigation Section of a semi-Government body.

Eddy has extensive experience in servicing audit clients, both listed and unlisted, local and multinational. He had also led a number of engagements in Hong Kong and overseas IPOs and financial due diligence.

Eddy is well experienced in forensic accounting. During the time he worked in the public sector, he had contributed to the successful resolution of many high profile commercial fraud cases, a few involving listed companies. Eddy has been acknowledged as one of the few experts in commercial fraud with solid working experience in accounting, auditing and assurance, IPO, financial investigation, corporate governance and litigation supports.



### Mr. Stephen H C So

B Comm., CA, CMA,  
FCPA (Practising), FAIA,  
ACMA  
Director

We are glad to announce the appointment of Mr So Hon Cheung, Stephen, as our director with effect from 15 March 2005.

Stephen possesses extensive experience in mergers and acquisition, auditing and taxation. He has a mix of local and international clients from small and medium sized enterprises to listed corporations.

Stephen has extensive knowledge in the manufacturing, wholesale and retail sectors in Hong Kong and Canada. Stephen is also acting as an independent non-executive director for 3 listed companies in Hong Kong.

Stephen is a visiting professor of a number of universities and colleges in Beijing, Liaoning, Sichuan, Xinjiang, Qinghai and Guangdong in the Mainland.

Stephen's community services include: Chairman of the audit committee of Suicide Prevention Services of Hong Kong, past President of the Bayview Lions Club (District of Hong Kong and Macau 303), and past Superintendent of the Hong Kong Road Safety Association.

## 新義務工作 - 大地基金有限公司

我所獲委任為「大地基金有限公司」義務核數師。

大地基金是一個香港的慈善機構，成立目的為推動香港及內地的環保教育及推廣環保生態動能耕作技術，幫助保護大地的自然平衡，提升農作物的質量，從而幫助當地農民改善生活及真正的脫貧。如欲進一步了解大地基金的工作，請瀏覽他們的網站：[www.gff.com.hk](http://www.gff.com.hk)，或致電鄭一石先生（9743 1332）查詢。



大地基金於今年8月在貴州省盤縣二中舉辦的「活學英語環保夏令營」合照。

## 如何建立一個具特色的企業形象？

對很多人而言，企業形象識別等同企業商標；利用目前市面上通行的圖像軟件，可輕易地製作出公司的商標。然而，企業商標只是建立企業形象識別的眾多複雜元素的其中一環節。整體企業形象識別是企業內部員工及與企業有關係的公眾對企業的認知、理解及感覺。要設計一個成功的企業識別及商標，設計師須要有廣泛的商業知識及市場經驗，使能了解並影響有關人士對企業的認知、理解及感覺，從無數競爭者中突出企業，並明確告訴公眾企業經營理念、價值觀、及市場定位。

在發展企業形象識別設計企劃中，即使有些目前並不須要的項目，設計師亦須要週長的考慮商標的全面應用。一個完整的企業形象識別設計企劃包括商標、企業簡介、文具、網頁、市場推廣資料、辦公室、企業標誌、企業車輛及制服的設計，同時亦包含企業信件的格式，產品的命名及製成品的包裝等等。一個獨特的企業商標會強化外界對企業形象及訊息的認知，從而使公眾對企業及其產品留下良好及深刻的印象。

查詢：+852 2894 6688

## 福記成功記

福記食品服務控股有限公司(「福記」)為中國著名食品及送餐服務供應商，於上海及蘇州經營送餐、中餐館及方便食品業務，並以「福記家廚」品牌生產及銷售方便食品。時至今日，「福記」已成為上海最大的本土送餐服務供應商，至2005年3月31日之年度內，日均供應量超過10萬份，深獲客戶及股東好評。

經過主席魏東先生6年的奮鬥，公司於2004年12月17日在香港交易所主板上市，集資近港幣3億元。我所為公司上市時的申報會計師。

另外本所亦在2005年10月份，協助「福記」透過摩根大通證券(亞太)有限公司(「JP Morgan」)發行了港幣6億元可換股債券，所得資金將進一步加強該集團的資本及流動資金，有助業務發展。

## 生意延續

數年前美國一項調查顯示百分之七十的私人企業隨着東主的辭世而煙沒。主要原因是東主們沒有為生意的延續作出適當的安排。

生意延續安排是一個漫長的過程，須早作安排，並非是在臨終時才作出的。

美國最近一份報告指出，除了生意營運及財務問題外，生意延續是大部份東主的主要着重點。當前兩項問題解決後，他們就會優先處理生意延續策劃。於大部份東主而言他們的生意可說是一生奮鬥的成果，是最主要的財產。

生意延續策劃是確保生意順利地傳給下一代。因應每個家庭的個別情況而定，有不同的因素需詳加考慮。

在揀選承繼人之前，東主需要確保生意可繼續經營。在香港，通常一般人辭世時都會把財產分派給配偶及子女。但並非每個人對生意經營都有興趣。對生意沒有興趣的子女可能將承受得來的生意股份出讓，這會危害生意的延續，因為如果其他家庭成員沒有足夠的資金去購買該些股份，或者在價錢方面談不攏，該些股份可能會被售賣給外人或公司可能被清盤套現。

如該些股份被售賣給非原為股東的外人，很多衝突都會隨之而來，引致無盡的爭議。

對以上的問題，東主可考慮安排各股份承繼人簽署一份股東協議，詳列股份轉讓條件，當有問題發生時，如何處理。但這安排有其局限性，當家庭越來越大，子女有他們的子女時，這樣的安排便不易處理。另一方法是成立一個家庭信託(以家庭成員為受益人)，然後把公司的股份贈送予信託。

在信託的結構下，信託人為公司的註冊股東，是股份的法定持有人。因家庭成員並非為公司股東，股份買賣的問題便自然不存在。對經營生意有興趣的子女可被委任為公司董事。另外，股息派發的政策，信託收入的分配，信託的結束，受益人的稅務問題等，都需仔細考慮，尤其是現在很多家庭成員都可能為其他高稅率國家的納稅人。

從一個較長遠的角度衡量，信託的安排較諸股東協議優勝及有效。有關其他生意延續策劃要注意的地方，將會在下期的季刊繼續。

## 韶關市政府委託陳葉馮代理招商

廣東省韶關市政府委託本所協助推介該市的投資環境及介紹境內外的客商到該市投資，並於4月30日由該市對外貿易經濟合作局局長王青西先生與本所首席董事陳維端先生正式簽署合作協議。

自內地與香港簽署CEPA後，加強了珠江三角洲與香港在服務業方面的合作。韶關市希望通過與本所作為合作的橋樑，介紹外商到韶關投資。該市現時的投資環境良好，交通亦非常方便，有一定的競爭力。本所董事馮培濤先生表示委託中介公司代理招商引資的方法，成本低，效果較好，相信內地會有更多的省市會利用香港的中介進行招商。

聽聞廣東省對外貿易經濟合作廳正在進行委聘招商顧問，成功引荐項目到廣東省投資的顧問，將獲獎勵。



韶關市政府對外貿易經濟合作局局長王青西先生與本所首席董事陳維端先生簽署合作協議

## New Honorary Assignment – Green Field Foundation Limited

We are pleased to take up the assignment as honorary auditor of 'Green Field Foundation Limited', Hong Kong.

Green Field Foundation Limited is a charitable organization promoting environmental "Green" education and environmental friendly "Green" farming practice in Hong Kong and rural China. They envisage that by promoting green education and green farming practice, they can help local people improve their livelihood and stay out of poverty. If you are interested in knowing more about the work of Green Field Foundation, please visit their website: [www.gff.com.hk](http://www.gff.com.hk).

## Successful Listing on "AIM" - Asian Citrus Holdings Ltd.



*The listing team of Asian Citrus at the London Stock Exchange*

CLB Littlejohn Frazer ("CLB"), a CPA member firm of Polaris International and a UK business partner of CCIF has again successfully assisted a private enterprise in PRC, Asian Citrus Holdings Limited (Stock Code: ACHL) to list its shares on the London Stock Exchange's Alternative Investment Market ("AIM") on 3 August 2005. CCIF is the auditors of ACHL. This is the second time that CCIF worked with CLB in AIM listing for its clients.

ACHL owns and operates 2 large orange plantations in PRC, in the Hepu county of the Guangxi Zhuang Autonomous Region and in the Xinfeng county of the Jiangxi province. According to the Guangxi Citrus Research Institute, ACHL is currently the single largest orange plantation owner and operator in PRC.

AIM is the London Stock Exchange's global market for smaller and growing companies. Like the GEM market in Hong Kong, AIM

provides access to capital for companies world-wide with exciting growth prospects. Many well-known UK fund managers are interested in the fast-growing private enterprises in PRC. We foresee that the AIM market will be a growing attraction to PRC entrepreneurs seeking listings on a recognized international stock exchange.

We, together with CLB, are pleased to help you and your client with the AIM listing. If you want to find out more about AIM, please contact us.

## Success of Fu Ji Food

Fu Ji Food and Catering Services Holdings Limited (The Group) is a leading food and catering services provider in the PRC. The Group currently operates catering services, Chinese restaurants and convenience food products in Shanghai and Suzhou under the brand name "Fu Ji Home Kitchen". The Group has become the largest local catering service provider in Shanghai, serving over 100,000 sets of meals daily and are well accepted by its customers and shareholders.

With the Chairman, Mr Wei Dong's hardwork, after 6 years the Group was successfully listed on the main board of the Hong Kong Stock Exchange on 17 December 2004 raising capital close to HK\$300million. CCIF was the reporting accountants. In Oct 2005, through JP Morgan, we have assisted the Group to issue HK\$600million convertible bonds. Funds raised thereon have increased the

share capital base and working capital of the Group to further develop its business.

## Shaoguan City Government appoints CCIF its Business Adviser

The Shaoguan Municipal People's Government has engaged CCIF to promote investment opportunities in its city. On 30 April, a formal agreement was signed by Mr. Wang Qingxi, Director of the Administration on Foreign Trade and Economic Cooperation representing Shaoguan City and Mr Charles Chan, our Managing Director representing CCIF.

CEPA has strengthened the cooperation between the Pearl River Delta Area and Hong Kong. It is hoped that through CCIF as its adviser, more foreign investments would be attracted to Shaoguan. At present, the City's investment environment is favourable for foreign investors. Our director, Mr. Eugene Fung, is of the view that using CCIF as a bridge to solicit foreign investments would be more cost effective. He believed that there would be more provinces or cities in China making similar arrangements in Hong Kong to promote and attract foreign investments.

It has been reported that the Department of Foreign Trade and Economic Cooperation of Guangdong Province may also consider appointing more investment consultants and reward them for the successful introduction of investment projects.

## How To Establish A Distinctive Corporate Identity?

To most people, a corporate identity begins and ends with a logo, a simple job made easy by existing clip art software offering thousands of ready made pictograms. However, in reality a logo is only one item of the complex elements that form a company's corporate identity. A corporate identity is a collection of perceptions from the internal and external stakeholders of a company. To be able to design a distinctive corporate identity, or its basic visual form – the logo, a designer requires a broad business sense and industry experience to understand and influence the perception of the stakeholders, to differentiate the company from its competitors, to inform the public about the philosophy, value and positioning of the company.

In a corporate identity design programme, the designer has to consider the future application of the logo even when extended application is not required immediately. A complete corporate identity programme may include the design of the logo, brochure, stationery, website, marketing collaterals, interior space, signage, vehicles, uniforms; the way letters are written; the naming of the products; the packaging of finished products; etc. A distinctive logo can enhance the image that a company wants to project to its target audience and help to generate a favourable impression for a company and its products and services.

Enquiry: +852 2894 6688

## Business Succession

A research paper in the U.S. a few years ago reported that over 70% of private business enterprises vanished following the death of their owners. The main reason was that there was no business succession plan in place.

Business succession is a long process. It should be planned well ahead, it is not a death-bed arrangement.

Another report published in the U.S. ranked business succession in third place behind operational issues and finance. For most business owners, the business represents their life-long effort, and probably their most important asset.

A business succession plan is designed to ensure that the business is handed over to the next or future generations smoothly. There are lots of issues to be considered, having regard to the special circumstances of each family. Some of the issues are discussed below.

Steps must be taken to ensure the continuity of the business before identifying a CEO who will take over the running of the business in due course. It is quite normal in Hong Kong to leave the shares to family members. This may itself cause problems because those members who are not interested in the business may dispose of their shares or interest in the business. This may affect the continuity of the business. The other family members who are interested in running the business may not have sufficient funds to carry on or they cannot agree on the selling price. The shares may have to be sold to outsiders or the company liquidated to turn into cash.

Where some of the shares are sold to outsiders, lots of conflict could arise, such as, different views in the way the business is run, who should be in charge, whether other family members are over paid, and endless arguments.

To overcome the problem, the owner could consider arranging the heirs to enter into a shareholders agreement setting out the conduct of the business and mechanisms for resolving disputes.

This arrangement has a limitation that when the family extends bigger and bigger, and children have their own children, it is practically difficult to make effective arrangement.

Alternatively, a trust could be set up by the owner. The shares would then be gifted to the trust with family members and their issues as the beneficiaries. Under a trust structure, the trustee is the legal owner of the shares. Since the family members are not shareholders, the issue of sale of shares would not arise. Interested family members could be appointed directors of the companies so that they would manage the business accordingly. In addition, the issues of dividend policy, income distribution by the trust to the beneficiaries, the eventual winding up of the trust as well as the tax position of the beneficiaries (residents in different tax jurisdiction) should be addressed.

From a longer term point of view, the trust arrangement is much more effective than the shareholders agreement arrangement.

Further issues in business succession will be discussed in the coming newsletter.

## Polaris International Annual Meeting 2005 Toronto



Our Director, Mr Charles Chan (left) with Mr Gregory Stevens, International President of Polaris International after the Dragon Boat racing

Polaris International 2005 Annual Meeting was held in Toronto during 21 – 24 May 2005. Our directors, Mr Charles Chan and Ms Delores Teh, and Ms Jiang Ling from Greater China Accountants Alliance attended the event. The main agenda of this year was “Building a network of the future”. The discussions were about “How to use and position the Polaris brand as a global player in the professional world” and “The challenges facing networks competing in the international arena”. Charles was invited to give a presentation on Shanghai where the 2006 annual meeting will be held.

The highlight of the meeting was a Chinese Dragon Boat racing in one of the afternoons. Everyone was assigned to a

specific team. After an hour's training, the race started. Charles and Jiang Ling's team won the race. It was a great afternoon and the Dragon Boat race was very helpful in building team spirit. Charles and Delores networked with fellow members and got acquainted with members from the States who did not attend last year's Utrecht meeting. The meeting was an enjoyable and successful event.

## Opening of “CCIF Pei Cai School”

“CCIF Pei Cai School” was donated to China Literacy Foundation by CCIF CPA Limited. It was officially opened on 7 September, 2005. The inauguration ceremony was attended by Mr Liu Deshen of Chongqing Catholic Patriot Association, officials from Dazu Xian and Zhifeng Zhen, Ms Florence Chan representing CCIF and Ms Tina Law of China Literacy Foundation.

Due to unprecedented and severe rainy weather in Chongqing this summer, the school construction program had been delayed. However, local government officials insisted on opening the school despite the finishing work not having been completed. This would avoid the children having to attend another school which is a 2 hour walk away. Further finishing work will have to be carried out during the new term with as little disturbance to the teachers and children as possible. CCIF will also donate new desks and chairs that meet the latest government standards. We are endeavouring to provide a comfortable learning environment for these rural children.

Being a socially responsible corporate citizen, CCIF set ourselves a priority in the education of our younger generation. Building the “CCIF Pei Cai School” in Dazu Xian China is the first step in achieving our objectives. We will continue to support the education of rural children in China, realising our commitment of “building a better tomorrow for the new generation”.



CCIF Pei Cai School, Dazu Xian

## 甚麼是公司管治

公司管治涉及公司的管理層及其董事局、股東以及不同的利益相關者的權利及責任。公司的運作好與否對公司的業績及市場的信心有極大的影響。所以一個完善的公司管治機制對公司取得融資及成果十分重要。

企業管治失當的醜聞，尤其以Enron及WorldCom為例，已逐漸喚起股東們、監管當局及公眾對上市公司的商業道德操守及行為的關注。

世界各地的監管機構，都引進較前嚴厲的條例去監管上市公司，例如於2002年美國的Sarbanes-Oxley法案。至於香港，亦對上市公司的管制實施三重管理制度：

1. 政府訂立全面指導性政策，推動立法以達至高水準公司管治的目標；
2. 證券及期貨事務監察委員會〔證監會〕，監督證券及期貨市場，確保上市公司符合公司管治守則及上市規則；
3. 香港交易及結算所有限公司〔港交所〕負責發佈及執行公司管治守則及上市規則的要求。

要維持香港作為國際金融中心的地位，港交所推出修訂的「公司管治常規守則」，訂明良好企業管治原則，並列載分兩層次的有關建議：“守則條文”及“建議最佳常規”。“公司管治常規守則”規定所有上市公司須在「公司管治報告」中確認遵守上述“守則條文”；如未有遵守，則須詳細解釋為什麼未有遵守。在遵守“建議最佳常規”方面，聯交所只建議企業執行，但不強制上市公司披露任何偏離常規的地方。

除上述兩層次的建議外，修訂的「公司管治常規守則」也提出了多項建議，涉及董事及高級管理人員薪酬，管理層問責的形式，核數，董事會權力轉授及與股東溝通等。

證監會及港交所有意對一部份責任條文加以立法，包括定期的財務報告責任，公司交易及對公司股價有影響之訊息的披露等。

我們可協助客戶：

- 設立有成本效益的制度，符合公司管治常規守則的要求；
- 建立或審閱內部監控制度的成效；
- 正確和及時披露須予公佈的有關消息。

如需更多有關公司管治的資料或需我們協助，請致電2894-6635與徐漢文先生聯絡。

## 大中華會計師事務所協作聯盟四週年年會簡報

大中華會計師事務所協作聯盟（GCAA）四週年年會於2005年8月17-23日在雲南省昆明市海逸酒店舉行，共有20位盟員所代表出席了是次盛會。

是次年會採用了聚會的形式，大家圍繞著大會主題——【知己知彼·發掘商機】，踴躍發言，各抒己見。大家分別就管理層收購、盡職調查、中國企業赴香港資本市場上市融資發行股票的法律規管、如何在香港爭取上市地位、IPO項目審核中應關注的財務審計問題、會計師事務所內部管理及薪酬系統設計及海外業務拓展等議題進行了熱烈的探討和交流。

同時，這次年會亦邀請了希仕廷律師行中國事務主管韋麗律師及寶通證券亞洲有限公司企業融資部董事兼主管陳舜權先生，作為是次年會的特別演講嘉賓。他（她）們以個人豐富的經驗就內地企業如何赴境外上市等議題，與出席者進行了廣泛的互動溝通和交流。另外，大會並邀請了雲南當地的一些企業和銀行的代表列席了是次會議，藉此廣交朋友，共拓商機。



年會與會成員所代表合照

## 多倫多Polaris國際會計師集團2005年會



Polaris國際會計師集團2005年的週年會議於5月21日至24日在加拿大多倫多舉行，本所董事陳維端先生、鄭鶯華女士及大中華會計師事務所協作聯盟理事姜玲女士一同出席。是次會議主要論題為「建設未來的集團網絡」；內容包括「Polaris國際會計師集團的品牌如何在環球專業市場定位及競爭」及「國際專業集團網絡在環球市場競爭面臨的挑戰」。2006年的年會將會在上海舉行，本所陳維端先生應邀在會上介紹有關上海的資料。

下午的龍舟比賽活動成了會議的高潮，每位與會者都被分配到指定的隊伍，經過一個小時的訓練後正式進行比賽。陳維端先生及姜玲女士所屬隊伍為比賽冠軍。是項活動見證了與會者的團隊精神，帶給與會者意外的欣喜。兩位董事透過是次會議，跟與會成員溝通交流，同時亦認識了很多去年沒有出席荷蘭會議的北美洲成員，擴展我們的網絡，集思廣益，十分成功。

## 委任新董事



### 殷耀光

專業會計碩士  
工商管理(榮譽)學士  
英國特許公認會計師公會資深會員  
英格蘭及威爾斯特許會計師公會會員  
香港證券專業學會會員  
資深會計師  
董事

我們欣然宣佈殷耀光先生已於2005年5月11日成為本所的董事。

殷先生從事會計專業超過19年，其中13年任職國際會計師行審計部門高級經理。自1999年6月起，殷先生轉職至半官方機構的財務調查部門出任主管，服務長達6年。

殷先生審計經驗非常豐富，客戶包括上市及非上市、本地及跨國公司等。他亦曾負責不少香港及海外上市之財務盡責調查項目。

殷先生精於司法鑒證及防弊調查。殷先生的強項為帳目分析，公司管治，上市申請，財務調查，企業管理及訴訟支援，是極少數為法庭接納的鑒證會計師之一。



### 蘇漢章

香港資深執業會計師  
香港會計師公會資深會員  
加拿大特許會計師公會會員  
加拿大公認管理會計師公會會員  
英國國際會計師公會資深會員  
英國特許管理會計師公會會員  
董事

我們欣然宣佈蘇漢章先生已於2005年3月15日成為本所的董事。

蘇先生是一位資深會計師，於企業收購合併、審計及稅務方面具有豐富經驗，客戶群包括香港、國內及國外的中小型企業及上市公司。他對香港及加拿大的製造業，批發及貿易行業都認識甚深。現為香港三家上市公司的獨立非執行董事。

此外，蘇先生亦具備豐富的教學經驗。現為北京、遼寧、四川、新疆、青海以及廣東多間大學的客席教授。

蘇先生也積極參與社會服務。現任香港生命熱線審計委員會主席，國際獅子總會港澳303區香島獅子會會長及交通安全會的前督察。

## 英國倫敦交易所二板市場上市 - 亞洲果業

CLB Littlejohn Frazer 會計師事務所「簡稱CLB」為Polaris國際會計師集團的成員所，亦為我所在英國的合作伙伴。CLB於2005年8月3日再一次成功協助一間內地民營企業「亞洲果業控股有限公司」(編號ACHL)(以下簡稱「公司」)在英國倫敦交易所二板市場上市(以下簡稱「倫敦二板市場」)。我所擔任公司的審計師並協助其上市申報會計師CLB有關公司上市的前期工作。自2002年4月，這是我所第2次與CLB合作成功為客戶於倫敦二板市場上市。

此公司於中國擁有兩個橙園基地，分別位於中國廣西壯族自治區合浦縣及江西省信豐縣。根據廣西柑桔研究所資料，公司為目前中國最大的鮮橙生產商。

倫敦二板市場是一個專為一些規模較小但有高增長的公司而設的國際股票市場。和香港的創業板一樣，倫敦二板市場為不同行業及地區的高增長型公司提供融資途徑。一般來說，這些公司並未達到各地主板的上市要求。很多著名的英國基金經理對中國的高增長民營企業有極大興趣。我們預期倫敦二板市場對於國內企業家尋求在國際認可的交易所上市有一定的吸引力。

我所與英國的合作夥伴隨時預備協助閣下及閣下的客戶在倫敦二板市場上市。如需要了解更多這方面的資料，請隨時聯絡我們。



## Activities 活動花絮



Photo taken at the presentation ceremony  
攝於頒獎典禮



29.10.2005  
Our staff, Ms Judy Cho (left) was awarded the HK Top Paper Winner of ACCA Examination for Advanced Taxation  
本所職員曹愛萍小姐(左)榮獲英國特許公認會計師公會專業資格試高級稅務科第一名



8.4.2005  
SCAA - Career Talk at the Hong Kong Polytechnic University  
香港華人會計師公會於理工大學舉行之就業研討會



8.9.2005  
Hong Kong Watch Manufacturers Foundation Ltd. presenting souvenir to CCIF as auditor  
董事馮培濶先生代表本所接受香港錶廠商會贈送紀念品



9.9.2005  
Our director, Mr. Eugene Fung, presenting to Tianjin delegates at HKU Space  
本所董事馮培濶先生為天津會計師代表團主講研討會



30.9.2005  
Dress Casual Day 2005  
2005年度公益金便服日

## 「泛珠三角9加2」成都之會

「泛珠三角9加2」省區於7月下旬在四川成都舉行第二屆會議。

我所馮培濶董事以香港中華出入口商會常務會董身份隨團參加了其中的「區域商會聯席會議」。會議由四川省工商聯主持，各省區均有工商聯代表團參加。

馮培濶先生又代表本所參加了泛珠三角各省區及特區政府主辦、香港聯交所協辦的「泛珠三角發展利用資本市場論壇」。會後參與了與企業對談的環節。香港特區領導人曾蔭權先生、馬時亨先生等及聯交所高層均出席了會議。



25.7.2005  
HKEx's Forum on the Development of Pan PRD Capital Markets in Chengdu  
香港交易所協辦之「泛珠三角發展利用資本市場專題論壇」會議於成都

## 本期內容

新義務工作 -  
大地基金有限公司 第5頁

如何建立一個具特色的  
企業形象? 第5頁

福記成功記 第5頁

生意延續 第5頁

韶關市政府委托陳葉馮代理招商 第5頁

甚麼是公司管治 第6頁

大中華會計師事務所協作聯盟  
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Polaris國際會計師集團  
2005年會於多倫多 第6頁

英國倫敦交易所  
二板市場上市 第7頁



董事馮培濤先生(左)與軟庫金匯執行董事溫天納先生(右)攝於石家莊河北會堂之「河北·香港周 - 香港上市〔河北〕研討會」

活動花絮 第7頁

**免責聲明:**本刊物中的資訊僅為一般性資料,並非建議或專業意見,亦不應作如是理解。我們拒絕承擔任何人因依據本刊內容而導致的任何損失。讀者在沒有諮詢專業意見前,不應根據本刊內容作出任何決定。

# 陳葉馮通訊季刊

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### 「陳葉馮培才學校」開幕

由本所捐資培才教育基金代建於重慶大足縣智鳳鎮的「陳葉馮培才學校」於2005年9月7日正式開幕。剪綵儀式由全國政協委員、重慶市人大常委會常委及重慶天主教愛國會主席劉德申先生,大足縣和智鳳鎮的領導,本所代表陳繆麗蓉女士及培才教育基金代表羅順英女士主持。

由於重慶今年夏天經歷前所未有的暴雨,建校工程被迫延誤。但因為學生到最近距離的學校上課要徒步兩個小時,故地方政府量情決定使用新校上課,裝修工程會在盡量減少騷擾上課的原則下進行。我們會再捐資建造合國家標準的學生桌椅,使這批農村兒童能夠有一個較好的學習環境。

本所一貫積極履行作為企業公民對社會的承擔,關注兒童教育。興建大足縣智鳳鎮「陳葉馮培才學校」是我所對落實企業公民責任的承擔推廣到內地的第一步;我們將繼續關注貧困地區的教育事業,履行我們「為下一代建設更美好明天」的社會承諾。

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