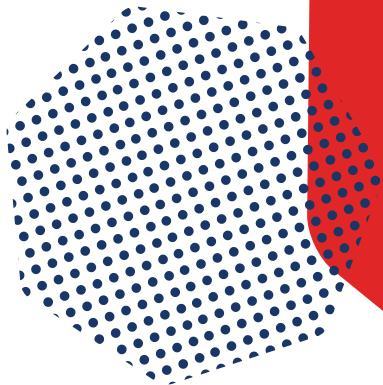




优华扬会计师事务所



Asia Business Group

亚洲业务部



UHY's Asia Business Group addresses the specific challenges of doing business between the United States and Asia.

优华扬会计师事务所的亚洲业务部致力于帮助跨国企业解决在亚洲和美国投资发展所遇到的财务和税务上的各种挑战



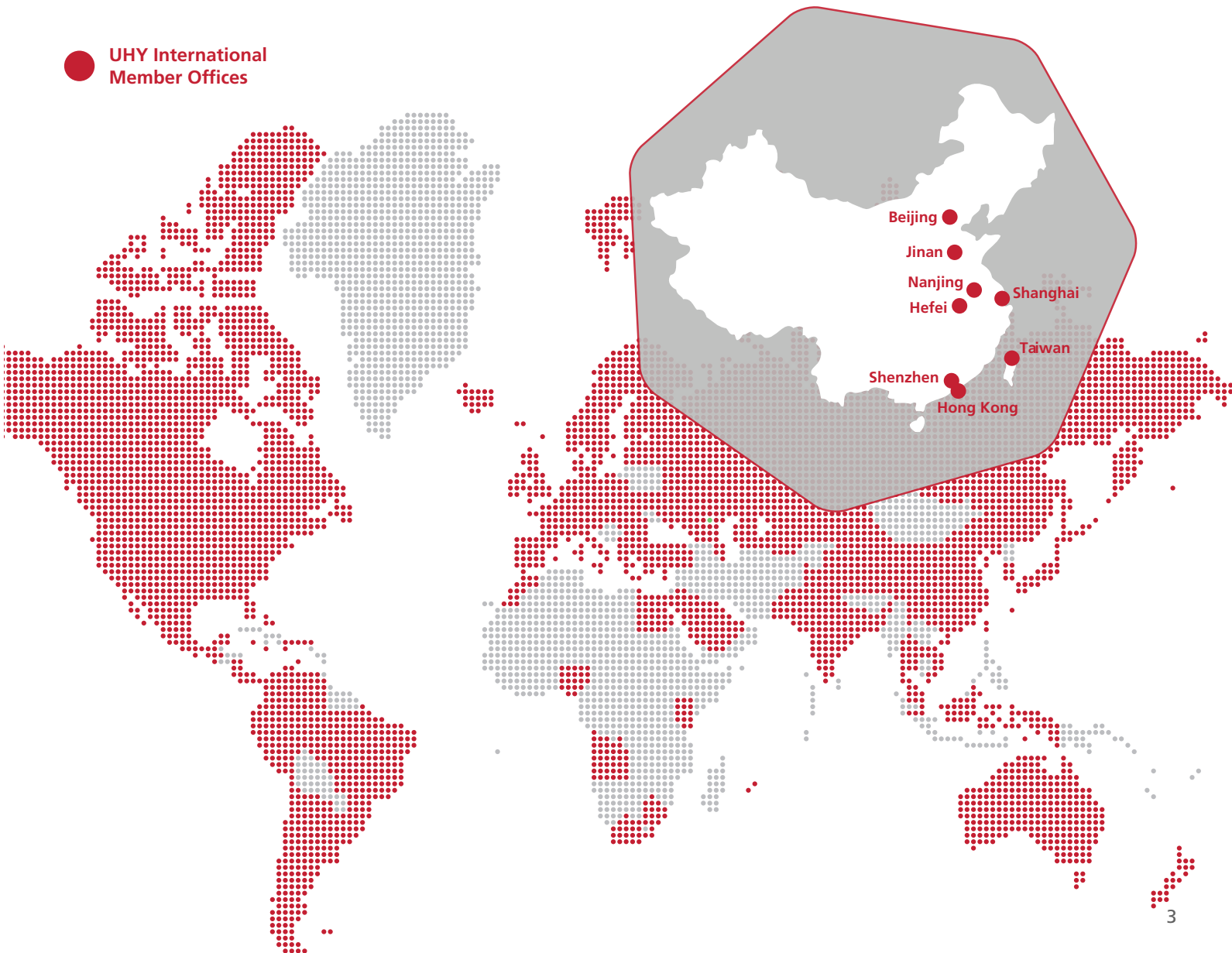
Our Global Commitment

UHY is one of the founding members of UHY International, the 20th largest global accounting network with independent member firms in approximately 100 countries and over 9,000 employees. As one of the largest professional service firms in the United States, our presence covers major cities on the east and west coasts, and in the mid-west. Our Asia Business Group, in collaboration with a variety of professionals at member firms of UHY International, provides customized financial reporting, tax, and business advisory services for entities seeking to originate, pursue, or expand business opportunities in the US, Asia, and beyond.

我们的全球承诺

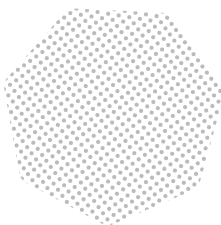
优华扬会计师事务所是优华扬国际有限公司的创始成员所之一。优华扬国际是全球第20大专业事务所联盟组织，在全球将近100个国家有9000名员工。作为美国最大的专业服务公司之一，优华扬会计师事务所在美国的东海岸、西海岸和广大的中部地区都有办公室。我们的亚洲业务部通过与优华扬国际公司分布在全球的成员所的合作，为跨国公司在亚洲各国、美国及其他国家寻求持续发展提供个性化的财务、税务和商务服务。

● UHY International
Member Offices



Asia is the key focal point of US companies seeking access to emerging markets and rapid growth.

亚洲是美国企业进入新兴市场和寻求高速增长的主要区域。



Asia-US Business

An ever-changing world of opportunities

With record economic growth earning its place as the world's fastest-growing market, Asia is the key focal point of many US companies seeking access to emerging markets and rapid growth.

At the same time, Asian companies continue to turn to the US – still the world's largest economy – for access to capital, technology, and to meet the demands of mature markets.

UHY's Asia Business Group helps companies adjust their business plans and strategies to keep up with both countries' rapidly evolving political and economic landscape. The Asia Business Group, based in New York, helps US and Asian corporate executives effectively manage their complex financial and tax issues related to cross-border transactions with assistance from seasoned professionals across the firm both nationally and internationally.

Many professionals in the Asia Business Group have been educated and gained experience in Asian countries and the US. The Group works with UHY International member firms to provide in-country assistance to US multinational companies with management and operations throughout Asia, and real-time access to executives based in the US headquarters. For Asia-based companies, the Asia Business Group works closely with US-based management personnel on integrating and growing US operations and keeping executives at their Asian headquarters abreast on new developments, compliance requirements, and business trends in the US markets. We can assist clients in the seamless implementation of their worldwide strategies and objectives, and in their compliance with tax, financial reporting, and regulatory requirements in local countries.

We aim to provide cohesive advice and continuity for our clients' worldwide operations. Our drive for quality, integrity, and professionalism – combined with our professionals' diversified experience and responsiveness – helps our clients succeed in the US, Asia, and beyond.

亚美经贸

一个充满机会不断变化的世界

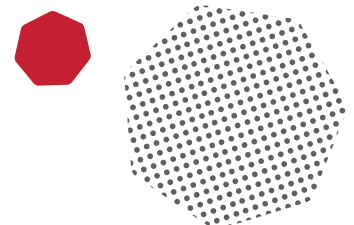
创纪录的经济增长使中国成为全球第二大经济强国，亚洲也成为全球发展最快的市场。亚洲也是美国企业进入新兴市场和寻求高速增长的主要区域。

同时，作为全球最大的经济市场，美国仍然是亚洲企业获得资金、技术和进入成熟市场的目的地。

优华扬的亚洲业务部协助亚洲和美国两个区域的企业调整业务规划和战略，以应对迅速变化的政治和经济环境。我们的亚洲业务部的总部位于纽约，成员包括遍布美国和中国的各个办公公司的资深专业人士。通过与优华扬国际公司成员所的合作，我们能够帮助亚美两区域的企业有效地解决与跨境交易相关的复杂的财务、税务和其他商务问题。

我们亚洲业务部的大部分专业人员都在和美亚洲和美国接受高等教育并拥有在多国的专业执业资格和丰富的工作经验。我们不仅能够为总部位于美国的跨国公司的高级管理人员提供本地化的服务，也能为这些跨国公司在亚洲的子公司的管理人员提供同步及时的服务。对于总部位于亚洲的公司，我们与其管理美国子公司的人员密切配合并协助海外公司与亚洲母公司的整合和发展，同时我们能够与亚洲总部的决策领导层及时沟通并提供美国市场最新的合规要求和行业趋势。我们能够帮助客户执行其全球战略与目标，以及有效遵从当地国家税收、财务报告和其他合规要求。

我们的目标是对客户的全球化经营和发展提供高水准、高效率的一体化的服务。我们以对质量、诚信和专业的执着追求，以及我们专业人员的丰富经验和快捷反应来帮助我们的客户在亚洲、美国及其它国家取得成功。



Our Expertise

The Asia Business Group provides comprehensive services to Asia-based companies doing business in the US, and US-based companies doing business in Asia.

Assurance Services

- US GAAP audits on Asian companies raising capital from private placements and public offerings, including IPOs and reverse mergers with Special Purpose Acquisition Corporations (“SPACs”), also known as “De-SPAC”
- IFRS and US GAAP audits, reviews, and compilations on US subsidiaries owned by Asian parent companies
- Financial statement audits for US public and private companies with significant operations in Asia

Business Consulting Services

- Cybersecurity consulting, training and testing
- IT risk assessment and remediation
- Sarbanes-Oxley compliance and internal controls testing
- Internal audit
- Anti-money laundering and IT risk assessment for financial institutions

Financial Reporting Consulting Services

- US GAAP financial statements preparation
- SEC reporting (including S-1/F-1 for IPOs, 8-K, 10-Q, and 10-K)
- Management training on US GAAP, SEC reporting requirements and internal controls

Human Resource Services

- Contract tax and accounting professionals for project work
- Recruiting permanent finance, accounting, tax, and operations employees

The United States is still the destination for Asian companies to access capital, technology, and matured markets.

美国仍然是亚洲企业获得资金、技术和进入成熟市场的目的地。

Merger & Acquisition Consulting Services

- Business valuation
- Financial and tax due diligence
- Merger & Acquisition tax planning
- Merger & Acquisition cost analysis
- Post-acquisition accounting integration
- Analysis of suppliers, targets, and business partners

Tax Services

- Market entry strategy and structuring
- Cross-border and in-country tax planning, compliance and due diligence
- Tax-efficient structures for mergers and acquisitions
- Tax due diligence
- Supply chain structuring and restructuring
- Transfer pricing studies
- Expatriate individual tax planning, and compliance
- Pre/post immigration tax planning, and compliance for Asian families

我们的专业服务

优华扬的亚洲业务部为亚洲公司和个人在美国投资经营，以及为美国公司到亚太地区投资提供广泛的财务和税务服务。

审计服务

- 为亚洲公司在美国的私募、公开募股（包括初次上市发行IPO、反向收购、与SPAC合并等融资方式）提供美国会计准则下的审计服务
- 为中国公司在美国的子公司提供国际会计准则（IFRS）及美国公认会计准则（US GAAP）下的审计和审阅服务
- 为美国上市和非上市公司做财务审计，尤其是对在中国有多个子公司的美国公司合并财务报表的审计

其他商务咨询服务

- 网络安全咨询、培训及测试
- IT风险的评估和完善
- 萨班斯法案合规性咨询和内部控制测试
- 公司内部审计
- 为金融机构提供反洗钱及IT 风险的评估

财务报告咨询服务

- 依据美国公认会计准则或中国会计准则编制财务报告
- 帮助企业准备各种提交给美国证券交易委员会的报表，包括首次公开招股S-1或F-1表、股票发行8-K表、季度审查10-Q表及年度报告10-K表
- 对员工和管理人员提供美国会计准则、上市公司合规要求及内部控制的培训

人力资源服务

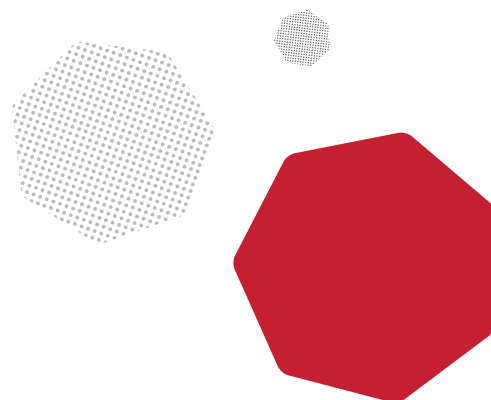
- 提供临时财务和税务专业人员
- 协助招聘财务、税务和高级管理人员

兼并与收购咨询服务

- 企业价值评估
- 财务尽职调查
- 兼并收购前后的税务筹划
- 兼并收购前后的成本分析
- 收购后的会计整合
- 供应商、目标公司和商业伙伴的分析

税收服务

- 对市场进入战略和投资结构的策划
- 跨境收购的税务筹划
- 美国国内收购的税务筹划
- 税务尽职调查
- 供应链的建构和重组
- 转移定价分析及文件准备
- 外籍个人所得税的筹划和申报
- 移民美国前及移民后的家庭税务筹划及申报



Representative Client Experience

With the collective experience and resources of a comprehensive network of firms in Asia, the Asia Business Group has delivered numerous successful engagements within tight, client-driven deadlines and at competitive professional fees.

Inbound Services For Chinese-Based Companies Doing Business In The US Financial, Tax Due Diligence, And Tax Planning For Global Acquisitions

The Asia Business Group performed financial and tax due diligence for a Chinese company's acquisitions in the United States, Finland, New Zealand, and India, simultaneously. Our US-based professionals coordinated with colleagues of UHY member firms in those four countries and overcame the challenges of working across five time zones; differences in accounting and tax regulations; and business cultures in five countries, i.e., China, US, Finland, New Zealand, and India. We offered effective solutions to the client's initial difficulty in making foreign currency payments to parties overseas and managed to complete the due diligence with a consistent approach and deliverables in a timely manner in all four countries.

Audit And Tax Services For A Hong Kong-Based Company's Us Operations

UHY LLP was retained by a US holding company of a Chinese conglomerate to provide audits of the consolidated financial statements of its three US subsidiaries following International Financial Accounting Standards (IFAS) and the Generally Accepted Accounting Principles of the United States (US GAAP), respectively. The IFAS audit is for the purpose of consolidated financial statements with the Chinese parent that is publicly traded in the Hong Kong Stock Exchange and must be completed by February every year. The US GAAP audit is to meet the loan requirements of US banks. UHY's Asia Business Group members worked closely with professionals specialized in IFRS and International Audit Standards and completed the audits within a very tight timeline to meet the group's needs in Hong Kong and the US.

Audit Services For A Singapore-Based Public Company Listed In The US

UHY LLP audited a Singapore-based company that merged with a SPAC and became a public company listed on the NASDAQ in the US. The company has operations in both Singapore and Hong Kong. The Asia Business Group members traveled to Hong Kong on a regular basis and worked with professionals from PCAOB-registered UHY member firms in Hong Kong and Singapore to perform quarterly reviews and year-end financial statement audits.

What sets UHY LLP apart from our competitors is our ability to offer companies the quality, efficiency, and access to a well-respected top US accounting firm, a competitive fee structure, and local technical support and resources in Asian countries.



为客户提供增值服务

通过与优华扬在中国大陆、香港和台湾地区成员事务所的密切合作，并充分利用优华扬在亚洲和美国的丰富的服务经验、人力资源和广阔的关系，我们以合理的成本、高质量和高速度的服务帮助客户成功地完成了大量的跨境项目。

为亚洲公司在美国投资经营提供的美国境内服务

为中国公司在全球收购提供财务、 税务尽职调查和税收筹划

中国的一家上市公司同时在美国、新西兰、芬兰及印度四个国家做收购。我们在美国的亚洲业务部专业人员组织协调与优华扬在新西兰、芬兰和印度成员所的服务内容和进度，克服多重挑战，包括同时与在5个不同时间区域的团队工作，帮助客户理解4个国家会计和税务规定的主要不同，以及商业文化和市场的不同，并总结出影响交易的重大考虑因素。对客户在项目初期遇到外汇支付的困难，美国优华扬团队提供了有效的解决方案，确保了尽职调查在四个国家能够迅速开展，并以一致的质量和风格及时完成了尽调服务。

为香港公司在美国的子公司提供审计和税务服务

一家在香港证券交易所上市的大型跨国公司需要对其在美国的多家子公司做审计和税务申报。 该公司需要根据国际会计准则及美国会计准则分别出具财务审计报告，满足母公司合并报表和美国银行贷款的要求。为母公司合并提供的审计报告必须在2月底前出具。优华扬有熟悉国际会计准则及审计标准的专家，在非常紧张的时间要求下及时完成了审计工作，配合了集团的审计师按时完成母公司合并报表的审计和上市公司的年报。

对在美国上市的新加坡公司提供审计服务

优华扬会计师事务所为一家新加坡的公司与美国一家SPAC的合并提供了审计服务。这家公司在新加坡和香港都有雇员和办公室。我们亚洲业务部的专业人员定期去香港出差，并与在PCAOB注册的香港和新加坡的优华扬成员所密切合作，对新加坡公司提供了De-SPAC要求的两年财务报表的审计。新加坡公司在纳斯达克上市后，优华扬继续为其提供季度审阅和年度财务报表 审计。优华扬作为一家在美国资本市场受到高度信任和尊重的美国大型会计师事务所，我们给亚洲公司提供的 不仅是美国事务所的高质量和高效率的服 务，而且能够为客户提供来自当地国家的技术支持、广泛关 系和人力资源。



Outbound Services For US-Based Companies Doing Business In Asia

Financial And Tax Due Diligence

We assisted a major US private equity firm in acquiring three target companies by performing financial and tax due diligence in mainland China, Hong Kong, and Taiwan simultaneously. In addition, we prepared a US GAAP compilation within a deadline of less than three weeks. To meet client needs, the Asia Business Group worked closely with UHY International member firms in Hong Kong, mainland China, and Taiwan while communicating in real-time with the client's decision-makers in the US. We delivered services that addressed the client's key concerns about the targets' operations in mainland China, Hong Kong, and Taiwan while meeting their deadlines.

Audit Services For US Public And Private Companies With Significant Operations In Asia

UHY LLP audited several US-listed manufacturers and service firms that operate multiple entities in China, Hong Kong, Singapore, India, and Indonesia. Our Asia Business Group coordinated the engagement activities among the US audit team, and UHY International member firms in these countries. The group was able to complete those audit engagements in a seamless and timely manner.

One-Stop Services For Asian Market Entry, Formation, Expansion, And Exit

Our Asia Business Group shares UHY's tremendous resources in Asia, and broad expertise about the market allowing us to provide valued services in each step of a company's expansion into the Asia market. We identified and introduced suppliers, potential joint venture partners, technology and patent licensees, acquisition targets, or business partners to our clients. The group assisted its clients with building tax-efficient cross-border investment structures, setting up their wholly owned subsidiaries, payroll, accounting, and tax compliance in Asian countries.



为在亚洲经营的美国公司提供的本地服务

财务和税务尽职调查

我们为一家大规模的美国私募基金收购分别位于中国大陆、台湾和香港的三个目标公司提供了财务和税务的尽职调查。这项跨越三个区域的尽职调查服务在三个星期内完成，同时我们还为客户编制了美国公认会计准则下的模拟财务报表。为了满足客户的时间需求，亚洲业务部与优华扬在香港、中国大陆和台湾的成员公司密切合作，为客户在美国的管理人员提供同步、及时的信息交流。我们能够针对客户的主要关注点，在多个国家和地区同时开展工作并按时完成服务。

为在亚洲有多个子公司的美国公司提供财务报表审计

优华扬会计师事务所审计的多家美国上市公司在中国大陆、香港、印度及印度尼西亚都设有子公司。多年来，我们的亚洲业务部通过与这些国家的优华扬国际成员所的密切合作，为美国公司提供了全球合并财务报告的审计，并通过亚洲成员所为在这些国家的子公司提供当地政府要求的审计服务。我们的服务满足了客户对及时性、高质量和低成本的要求。

提供在亚洲国家的市场准入、投资设厂、兼并收购和投资退出的一站式服务

基于我们在亚洲的巨大资源和对当地市场的深入了解，我们亚洲业务部能够为美国公司进入亚洲市场的每一个阶段提供其所需要的服务。我们能够为客户寻找和介绍供应商、潜在的合资伙伴、协助技术和专利的转让、以及确定收购目标。我们的亚洲业务部协助客户在亚洲国家建立具有税收最优化的跨境投资结构、设立全资子公司或合资公司、建立符合法规要求的工资、会计和税务流程。我们还为内部重组、转让和处置亚洲子公司提供税收筹划，降低税务风险。



Where We Serve

Global Resources, Local Attention

UHY International member firms comprise one of the world's top international accounting networks in the world. As an independent member firm, we provide our clients with resources in business centers strategically located around the globe.

UHY LLP is an active member in this organization with significant participation that brings the power of an international network to bear for our clients. For a complete listing of UHY International member firms, please visit www.uhy.com/locations

US OFFICES

With offices across the US, we deliver industry-specific knowledge when and where you need it. For a complete listing of our offices, please visit www.uhy-us.com/locations

我们服务的区域

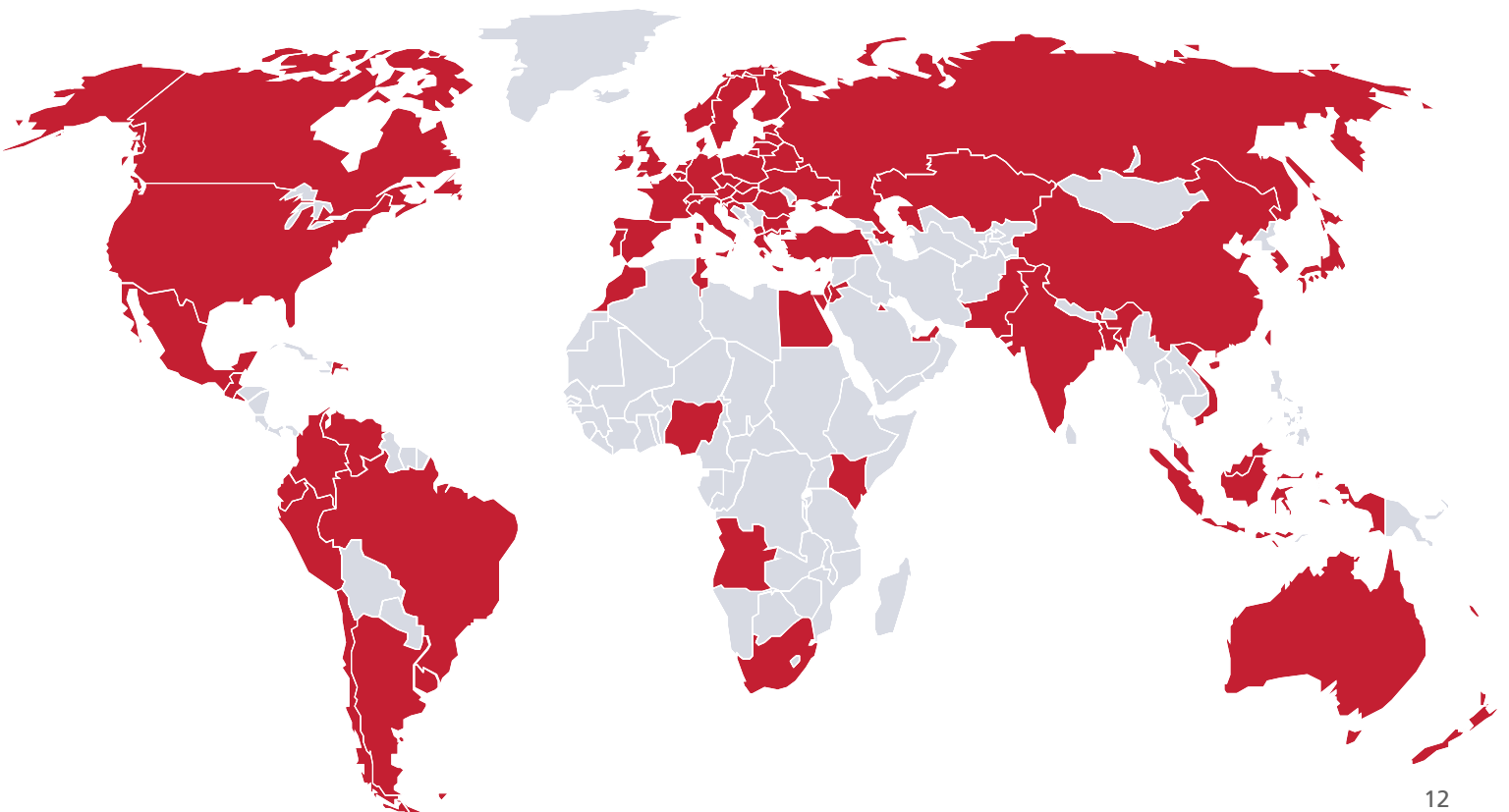
全球化的商业资源，当地化的密切关注

优华扬国际公司是世界一流的会计公司联盟之一。我们在全球战略性的商业中心有充分的资源，并能够与客户分享这些国际资源，协助客户成功的国际化发展。

想了解优华扬国际成员所的完整名单，请登录 www.uhy.com/locations

优华扬美国办公室

我们的办公室遍布全美，能够在您需要的地点和时间提供量身定做的专业服务。 想了解美国办公室的情况，请登录 www.uhy-us.com/locations





优华扬会计师事务所

Let us help you achieve further business success

让我们来帮助您获得未来的商业成功

To find out how UHY LLP can assist your business, please contact:

要了解优华扬会计师事务所能如何帮助您的业务，请联系：

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+1 (646) 651-9817
mchen@uhy-us.com

UHY LLP is a licensed independent CPA firm that performs attest services in an alternative practice structure with UHY Advisors, Inc. and its subsidiary entities. UHY Advisors, Inc. provides tax and business consulting services through wholly owned subsidiary entities that operate under the name of "UHY Advisors." UHY Advisors, Inc. and its subsidiary entities are not licensed CPA firms. UHY LLP and UHY Advisors, Inc. are US members of Urbach Hacker Young International Limited, a UK company, and form part of the international UHY network of legally independent accounting and consulting firms. "UHY" is the brand name for the UHY international network. Any services described herein are provided by UHY LLP and/or UHY Advisors (as the case may be) and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for services provided by other members.

优华扬会计师事务所是提供审计服务的独立的注册会计师事务所。优华扬会计师事务所和优华扬咨询公司及其子公司采纳的是 经美国政府批准的可选择的组织结构，以分开审计和非审计的咨 询业务。优华扬咨询公司通过其在“优华扬咨询”名义下经营的 全资子公司提供税收、财务和商务咨询服务。优华扬咨询公司及其子公司提供的服务遍布美国各地。优华扬咨询公司及其子公司 不是注册会计师事务所。优华扬咨询公司和优华扬会计师事务所 是优华扬国际有限公司下独立的美国成员公司。优华扬国际有限 公司是一个在英国注册的全球独立的会计、税务和咨询公司的联盟。“UHY”是UHY International（优华扬国际有限公司）联盟的 品牌。这个宣传手册中描述的服务是由美国优华扬咨询公司

和（或）优华扬会计师事务所提供的，而不是由优华扬国际联盟或其成员所提供。优华扬国际及其成员所对其他成员所的服务不承担任何责任。

