



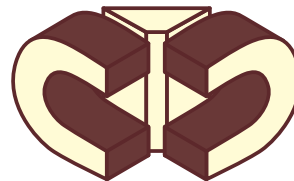
CHENG & CHENG LIMITED
Certified Public Accountants

鄭鄭會計師事務所有限公司





Welcome to



CHENG & CHENG LIMITED

Certified Public Accountants

Cheng & Cheng Limited is a professional Hong Kong based accounting firm. With many years experience in the financial sector, we aim to provide the best personal service we can to our valued customers.

Having accumulated extensive valuable experience in serving our Clients, we have developed a client oriented philosophy with services tailored to the requirements and expectations of every client. This philosophy has strengthened the quality of our services across all levels of management from the very junior to the partners.

Cheng & Cheng Limited and its group companies provide a wide range of financial services, including, auditing, internal control and risk management, accounting, liquidation and taxation. We also extend our services to provide more personalized consultations.

We believe that our ability to communicate clearly, both with the client and each other, contributes largely to our client satisfaction.

We can help to make your figures 'clearer' for you.

Please browse through our brochure to understand the uniqueness of our firm and to gain a more detailed explanation of the services we can offer.

CHENG & CHENG LIMITED

Table of Contents

	Pages
OVERVIEW	1
PERSONAL PROFILES	2-14
Founders	
Managing Director	
Audit Directors	
Consultants	
SCOPE OF OUR SERVICES	15-21
<i>Hong Kong</i>	
Audit and Assurance Services	
Tax Services	
Corporate Secretarial Services	
Governance, Risk Management, and Compliance Services	
IPO Services	
Accounting Services	
Other Services	
<i>China</i>	
Tax Services	
Audit and Assurance Services	
Corporate Services	
Accounting Services	
Governance, Risk Management, and Compliance Services	
Industry Distribution of Our Client (Chart)	
List of Job Reference (Appendix A)	
GLOBAL CONNECTIONS	22-24
SOCIAL AWARENESS	25
CONTACT US	26



OVERVIEW

Cheng & Cheng Limited, previously known as Cheng & Cheng, was established by two brothers, *Mr. Cheng Hong Kei, Andrew* and *Mr. Cheng Hong Cheung, Francis*, on 1st of August, 1991. The chart below shows the time of founders and directors joining the Company.



The firm has expanded from its original staff of 10 to approximately 250 nowadays. Of these many are fully qualified accountants.

We believe that the speed at which our firm has expanded can be attributed to our professionalism and dedication in meeting our Clients' needs.

PERSONAL PROFILE

Founder
Tax Director

CHENG Hong Kei, Andrew



Andrew Cheng was a co-founding director of Cheng & Cheng Limited. With over 35 years experience in accounting and taxation, Andrew is able to offer his clients accurate, knowledge-based services.

Prior to establishing his own company, Andrew gained many years of invaluable experience, first working in PricewaterhouseCoopers in Hong Kong; and later working as an Assessor in the Inland Revenue Department (IRD). It was the experience gained during his 12 years, working in the Profits Tax and Investigation divisions that enabled Andrew to become an expert in taxation.

After leaving the IRD in 1988, Andrew worked for three years as a Manager and an Associate for local accounting firms *Messrs. S. H. Leung & Company* and *Ho Tak Sang and Company*. This along with his IRD experience provided Andrew with the knowledge and desire to establish his own company with his younger brother in 1991.

During his practice, he was appointed as trustee of the estate of alleged mentally incapacitated persons.

Andrew's specialties cover tax planning, tax investigation, field audit cases and general consultations.

Professional Certifications and Affiliations

- Higher Diploma – The Hong Kong Polytechnic (1975)
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Fellow of the Taxation Institute of Hong Kong (FTIHK)
- Chartered Tax Adviser (CTA)

Andrew is an Independent Non-Executive Director of the following listed Companies:-

- Great China Holdings (Hong Kong) Limited - Stock code 21 [大中華控股(香港)有限公司]
- Famous Tech International Holdings Limited - Stock code 8100 [名科國際控股有限公司]
- GILSTON Group Limited - Stock code 2011 [進騰集團有限公司]

Founder Audit Director **CHENG Hong Cheung, Francis**



Francis Cheng was also a co-founding director of Cheng & Cheng Limited. Francis drew his accounting skills from 4 years, working as a Senior Accountant for *Kwan Wong Tan and Fong*. This company later merged with “Deloitte Touche Tohmatsu”.

Francis work involved developing a Chinese audit team, auditing listed companies and establishing joint ventures in China. It was here that he learned and developed his auditing expertise. Francis gained further responsibility and knowledge as an Audit Manager for *H.C. Ho and Company* in 1990.

In 1991, Francis joined with his elder brother, Andrew, to establish their own accounting firm.

Francis offers clients expert knowledge of audits and commercial matters. He also provides consultation services related to initial public offerings (IPOs) in Hong Kong and China.

Professional Certifications and Affiliations

- Accounting Degree - The Chinese University of Hong Kong (1986)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Fellow of the Taxation Institute of Hong Kong (FTIHK)
- Chartered Tax Adviser (CTA)

Managing Director **LI Yuen Yu, Alice**



Alice received her Accounting degree from Monash University, Melbourne, Australia. She progressed quickly and has adapted well within our dynamic office environment. Alice joined the firm in 1994 and has advanced with determination and style to become Director in January 1999.

Alice Li was the first addition to the board of Cheng & Cheng Limited. She brings with her not only a thorough professional knowledge but also an ability to speak a number of languages, including Cantonese, English, Mandarin and Fujianese. Her language skills are an enormous asset to the firm, aiding to build stronger relationships and more efficient services with the firm's international clients.

Through over 20 years of working experience, Alice has gained enormous hands on experience in listed and small and medium-sized entities auditing, taxation, corporate services, accounting and professional consultancy. Her involvement in extensive client portfolio has enriched the quality of services to clients.

Professional Certifications and Affiliations

- Bachelor of Business (major in Accounting) - Monash University Australia
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Associate of the Taxation Institute of Hong Kong (ATIHK)
- Chartered Tax Adviser (CTA)
- Certified Public Accountant (CPA) – Australia
- Member of All-China Women's Federation Hong Kong Delegates Association Limited
- Member of The Association of Christian Accountants (HKACA)

Alice is an Independent Non-Executive Director of the following listed Company:-

- South China Financial Holdings Limited - Stock code 619 [南華金融控股有限公司]

Audit Directors' Personal Profiles

Audit Director – **CHAN Shek Chi, Gabriel**

After spending two months as a summer intern in 1996, Gabriel Chan re-joined Cheng & Cheng Limited in 2004. In January 2012, he was appointed to the board of directors.

Gabriel studied in the United Kingdom and graduated from the University of Cambridge in 1999. He joined KPMG after graduation and focused mainly on the audit of listed and multi-national clients during his time there. He received his master degree (MA) from Cambridge in 2002.

Gabriel enhanced his professional skills in Cheng & Cheng Limited where he was exposed to more tax oriented clients. Apart from regular SME cases, he also handles a portfolio of listed clients and has been a key liaison officer for our overseas clients. His presentation skills and proficiency in written and spoken English have helped him further develop his client base. He has also been involved in numerous investigation cases where disputes between shareholders and directors ended in court and independent accountant's reports were needed to achieve resolution.



Professional Certifications And Affiliations

- Bachelor of Arts (Mathematics) – University of Cambridge (1999)
- Master of Arts – University of Cambridge (2002)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Associate of the Taxation Institute of Hong Kong (ATIHK)

Audit Director – **TONG Yat Hung**

Yat Hung joined the board of Cheng & Cheng Limited in May 2004. He graduated from The Hong Kong Polytechnic (now renamed as The Hong Kong Polytechnic University) in 1976 and spent 4 years with the Hong Kong Inland Revenue Department. After that he has been engaged in professional practice his entire career.

Yat Hung started his practice in a local medium-sized professional accounting firm, and 11 years later, joined “RSM Nelson Wheeler”, where he was a partner for 12 years until 2004 at which time he decided to join Cheng & Cheng Limited.

Yat Hung became the fourth director of our firm in 2004. With his extensive experience in the areas of auditing, corporate secretarial, taxation and consultancy, he provides a valuable enhancement to our firm's value and quality service to clients.



Professional Certifications And Affiliations

- Higher Diploma - The Hong Kong Polytechnic (1976)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

PERSONAL PROFILE

Audit Director – **YU Kwong Fat, Ivan**

Ivan Yu joined the board of Cheng & Cheng Limited in January 2012. He obtained his master degree in business administration from the University of Strathclyde Business School in 2003.

Ivan has over 30 years' experience in auditing and commercial accounting. He had started his professional career with a local accounting firm and has worked as Internal Control Manager and Accounting Manager in HK listed companies.

In addition to Ivan's in-depth knowledge in audit and commercial matters, he also performs liquidation services for our clients.



Professional Certifications And Affiliations

- Master of Business Administration (MBA) - University of Strathclyde (2003)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Taxation Institute of Hong Kong (FTIHK)
- Chartered Tax Adviser (CTA)
- Specialist Qualification in Insolvency

Audit Director – **LAM Hok Nin, Sammy**

Sammy Lam joined the board of Cheng & Cheng Limited in January 2013. He graduated from the University of Toronto and obtained Bachelor of Arts with major in Commerce and Actuarial Science in 1984.

Sammy has over 30 years of experience in auditing, accounting, taxation and secretarial. He started his career with Price Waterhouse (now known as PricewaterhouseCoopers) before migrating to Canada in 1988. During his working in Canada, he became a member of Certified Management Accountants of Ontario and The Institute of Chartered Accountants of Ontario. After he returned in 1994, he joined a local medium-sized professional accounting firm, H. C. Watt & Company (now known as H. C. Watt & Company Limited) as audit manager and became a director in 2009 up to 31 December 2012.

With substantial experience in industry of property development, shipping and hospitality, he was in charge of engagement team of audit of several main board listed companies (including Blue Chip companies) in Hong Kong. He was also an Engagement Director of the audit of a listed company. He was involved in the audit of a large group of companies in Macau including one of which was a highest tax payer in Macau.



Professional Certifications And Affiliations

- Bachelor of Arts (Commerce and Actuarial Science) – University of Toronto (1984)
- Member of Certified Management Accountants of Ontario [CMA]
- Member of The Institute of Chartered Accountants of Ontario [CPA, CA]
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – YEUNG Man Kin, Steve

Steve Yeung joined Cheng & Cheng Limited in 2006 as Audit Trainee after he had graduated from the Hong Kong University of Science and Technology and obtained Bachelor of Business Administration in 2005.

Steve has developed his professional skills in financial reporting, auditing and taxation during his time in Cheng & Cheng Limited. He was promoted to Technical Manager in 2013 and then appointed to the board of directors in 2018.

Steve now focuses on providing technical support as well as training support to the firm in financial reporting and auditing.

**Professional Certifications And Affiliations**

- Bachelor of Business Administration - Hong Kong University of Science and Technology (2005)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – HO Wan Nei, Cloudy

Cloudy Ho joined Cheng & Cheng Limited as Audit Trainee after her graduation from the Hong Kong Polytechnic University in 2005. During her time with the firm, she has gained numerous experience in auditing, taxation and consultations. In 2018, she was promoted to Partner and joined the board of Cheng & Cheng Limited.

Cloudy has over 10 years' experience in auditing. She has been involved in various audit and assurance engagements for Hong Kong listed companies, multinational corporations and private companies from different industries, including but not limited to property development, manufacturing and trading, retail, licensed corporations regulated by the Hong Kong Securities and Futures Commission, insurance brokers and non-profit-making organization.

**Professional Certifications And Affiliations**

- Bachelor of Arts (major in Accountancy) - The Hong Kong Polytechnic University (2005)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

PERSONAL PROFILE

Audit Director – **LAM Chun Sing, Jerry**

Jerry Lam joined Cheng & Cheng Limited in 2007. He was promoted to Partner and joined the board of the firm in 2018.

Jerry has more than 11 years' experience in auditing industry. He handles audit and assurance engagements for clients of different sizes from listed companies, multinational corporations to small and medium-sized entities, involving wide range of industries such as property development, trading, retail and manufacturing, logistics, construction, licensed corporations regulated by the Hong Kong Securities and Futures Commission and insurance brokers.

Apart from audit and assurance engagements, he is also involved in various engagements including mergers and acquisitions, financial due diligence, etc.



Professional Certifications And Affiliations

- Bachelor of Business Administration (Hons) (major in Finance) – City University of Hong Kong (2005)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – **LUI Chun Yip, Jerry**

Jerry Lui joined the firm in 2014 as Audit Manager and was appointed to the board of directors in 2018. He started his career in auditing after obtaining his degree in accountancy from Hong Kong Baptist University in 2007.

Jerry has more than 15 years of experience in auditing and accounting. He had worked at various professional accounting firms with different cultures and clienteles and gained broad experience in handling audit and assurance engagements of both listed companies and private companies. In addition to audit engagements, he also handles financial due diligence and provides consultations to our clients.

He has dealt with clients from a wide range of industries, including constructing, manufacturing, trading and sourcing and services industry which allows him to understand clients' operations and their needs when providing satisfying services.



Professional Certifications And Affiliations

- Bachelor of Commerce (Hons) (Accountancy) - Hong Kong Baptist University (2007)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – **NGO Wai Ho, Jimmy**

Jimmy was promoted to Director in the Audit and Assurance division in year 2020.

Jimmy specialises in SME audit services and has extensive experience in auditing companies, for both local and transnational companies.

Over the years Jimmy has gained in-depth industry knowledge from handling assignments over a wide variety of industries, including manufacturing, trading, investment and property holding.



Professional Certifications And Affiliations

- Fellow of the Association of Chartered Certified Accountants [FCCA]
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – CHAN Mei Yee, Rita

Rita Chan joined the firm in 2016 and was promoted to Director in the Audit and Assurance division in 2020. She obtained a Master Degree in Business Administration from The University of Hull in 2006.

She has extensive experience in handling audit assignments. Prior to joining the firm, she had worked in audit firms with international accounting professional networks. She was not only involved in various audit and assurance engagements for Hong Kong and multi-national companies, but also involved in due diligence engagements such as internal control review, mergers and acquisitions. Now, she mainly focuses on private entities auditing services.

**Professional Certifications And Affiliations**

- Master of Business Administration (MBA) – University of Hull (2006)
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- Fellow of Society of Chinese Accountants & Auditors (SCAA)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – YUEN Yin Yee, Ruby

Ruby Yuen joined Cheng & Cheng Limited in 2010 as Audit Trainee. She was promoted to Assistance Manager in 2016 and then promoted to Director in the Audit and Assurance division in year 2020.

Ruby has gained numerous exposures in auditing, financial reporting and taxation during her time in Cheng & Cheng Limited, she specialises in SME audit services and has extensive experience in auditing companies.

**Professional Certifications And Affiliations**

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – CHAN Mei Yin, Ivy

Ivy joined Cheng & Cheng Limited in 2012 as Audit Trainee. She has developed her professional skills in auditing, taxation and consultations during her time in Cheng & Cheng Limited. She was promoted to Director in the Audit and Assurance division in year 2020.

Ivy has extensive experience in providing audit and advisory services to small and medium enterprises over a wide variety of industries, including manufacturing, construction development, retail and wholesale, import and export trading, hotel industry, professionals, charities, property development and investment, etc.

**Professional Certifications And Affiliations**

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Member of the Certified Practising Accountant (CPA) – Australia

PERSONAL PROFILE

Audit Director – **NG, Tony**

Tony joined Cheng & Cheng Limited in 2015 and was promoted to Director in the Audit and Assurance division in year 2020.

Tony has extensive experience in handling assignments of private companies operating mainly in Hong Kong and Mainland China over a wide variety of industries including manufacturing and trading, retail, online shopping, catering and property development and construction.



Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – **WONG Ho Tsun, Jason**

Jason joined Cheng & Cheng Limited in 2011 and was promoted to Director in the Audit and Assurance division in 2021.

During his time in the firm, Jason has gained extensive experience and knowledge in providing auditing, accounting, financial reporting and taxation services to the firm's clients. He has broad exposure in handling engagements with both small and medium enterprises and listed companies over a wide variety of industries including retail and wholesale trading, manufacturing, catering, charities, properties and equities investing, etc.



Professional Certifications And Affiliations

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – **YAU Ka Kui, Ivan**

Ivan first started his career in a Big 4 firm after graduating from The Hong Kong Polytechnic University. His last position was an Audit Partner in that Big 4 firm and after that, he changed his career path by focusing on capital market transactions by joining a financial advisory firm. He joined Cheng & Cheng Limited in 2021.

Ivan has gained over 17 years' solid experience in managing a wide range of auditing, financial reporting, internal control and capital market transactions. Possess with strong sense of integrity, excellent financial management, audit & assurance knowledge and experience. Clientele include a number of sizable entities from healthcare, technology, pharmaceutical, tourism, manufacturing and property development sectors. He has also maintained good relationship with professional parties, including investors, sponsors, lawyers, etc. in supporting capital market transactions. He successfully completed a number of IPO and pre-IPO projects involved companies from internet, property development, construction and biotech sectors, etc.



Professional Certifications And Affiliations

- BA (Hons) in Accountancy - The Hong Kong Polytechnic University (2003)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Member of the Association of Chartered Certified Accountants [Member of ACCA]
- Member of The Hong Kong Institute of Directors [Member of HKIoD]

Audit Director – CHOI Chung Ho, Michael

Michael Choi joined Cheng & Cheng Limited in 2015 and was promoted to Director in the Audit and Assurance division in year 2023.

Michael has extensive experience in handling audit and assurance engagements for Hong Kong listed companies, MNC and private companies. His clients span across a wide range of industries, including property holding, trading, manufacturing, retails and licensed corporations regulated by the Hong Kong Securities and Futures Commission.

During his time in Cheng & Cheng Limited, he gained valuable experience and knowledge in accounting, auditing and taxation services.

**Professional Certifications And Affiliations**

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]

Audit Director – HO Ting Hong, Regan

Regan started his career in a Big 4 firm after graduating from Hong Kong Baptist University. He has over 15 years' experience in auditing and accounting. Prior to joining Cheng & Cheng Limited, Regan worked in a Big 4 firm and several listed companies.

He has extensive experiences auditing, financial reporting, fundraising, listing rule, etc. He has experiences in different industries, which includes hotel operation, gaming, coal mining, manufacturing, trading, construction, property development and management, information technology, licensed corporations, funds, etc., through audit and commercial practices. In addition to audit engagements, he also provides consultations to our clients.

**Professional Certifications And Affiliations**

- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Member of The Society of Chinese Accountants & Auditors [MSCA]
- Fellow of The Taxation Institute of Hong Kong [FTIHK]

Audit Director – CHAN Si Ying, SALMA (Celia Chan)

Celia Chan joined Cheng & Cheng Limited in 2000 as Audit Trainee after her graduation from the City University of Hong Kong in 1999. During her time with the firm, she has gained numerous experiences in auditing, taxation and consultations. In 2024, she was promoted to Partner and joined the board of Cheng & Cheng Limited.

Celia has more than 20 years' experience in auditing industry. She has been involved in various audit and assurance engagements for Hong Kong listed company, multinational corporations and private companies from different industries, including but not limited to manufacturing and trading, retail, licensed corporations regulated by the Hong Kong Securities and Futures Commission, insurance brokers and non-profit-making organization.

Apart from audit and assurance engagements, she is also involved in various engagements including tax investigations, internal control review and financial due diligence, etc.

**Professional Certifications And Affiliations**

- Bachelor of Business Administration (BBA) in Accountancy – City University of Hong Kong (1999)
- Member of the Hong Kong Institute of Certified Public Accountants [CPA (Practising)]
- Fellow of the Association of Chartered Certified Accountants (FCCA)

Senior Consultant

CHAN Kee Huen, Michael



Michael Chan is Senior Consultant of Cheng & Cheng Limited and the Chief Executive of C&C Advisory Services Limited, an associated company of Cheng & Cheng Limited. He has over 35 years' experience in auditing, IT auditing, training, financial management, corporate secretarial and administration, MIS management, internal audit, information security, compliance and enterprise risk management.

Michael graduated from the Hong Kong Polytechnic (now The Hong Kong Polytechnic University) in 1976 and spent 10 years with Coopers & Lybrand (in Hong Kong and England) before moving to Australia. He returned to Hong Kong in 1988 and joined the Audit Division of PricewaterhouseCoopers as a Senior Manager.

Other than working for professional accounting firms, Michael took up various senior positions with a number of multi-national companies including the EDP Manager of Lego Australia, Financial Controller of Jardine Life Assurance Limited, Head of Internal Audit at Dao Heng Bank Limited / Guoco Group Limited and Head of Compliance - Greater China for DBS Bank (Hong Kong) Limited.

Michael has also held the post of Group Financial Controller of Lam Soon (Hong Kong) Limited before joining the Hong Kong Institute of Certified Public Accountants (HKICPA) in 2006 as its Director, Quality Assurance responsible for Practice Review and Professional Standards Monitoring. Michael was the Head of Group Compliance at Ping An Insurance (Group) Company of China, Limited prior to joining Cheng & Cheng.

Professional Certifications and Affiliations

- Fellow of the Hong Kong Institute of Certified Public Accountants (FCPA) and convenor of their Financial Services Interest Group Organizing Committee
- Fellow of the Association of Chartered Certified Accountants (FCCA)
- IT Specialist and Fellow of CPA Australia (FCPA) and member of Public Practice Committee of their Greater China Division
- Certified Information Systems Auditor of the Information Systems Audit and Control Association (CISA) and member of Corporate Governance Committee of their Hong Kong Chapter
- Certificate in Risk Management (International) of the Governance Institute of Australia

Michael is an Independent Non-Executive Director of the following listed Companies:-

- China Baoli Technologies Holdings Limited - Stock code 164 [中國寶力科技控股有限公司]

And a former Independent Non-Executive Director of the following listed Companies: -

- K.H. Group Holdings Limited - Stock code 1557 [劍虹集團控股有限公司]
- Huarong Investment Stock Corporation Limited - Stock code 2277 [華融投資股份有限公司]
- Lansen Pharmaceutical Holdings Limited - Stock code 503 [朗生醫藥控股有限公司]
- Sterling Group Holdings Limited - Stock code 1825 [美臻集團控股有限公司]

Public Services

Michael has been an active participant in public services. He was a Representative of the Subsector of Accountancy of the HKSAR Election Committee from 1997 to 2006. He also served as a member of the Representative Election Committee of the HKSAR for the tenth to thirteenth sessions of the National People's Congress of the PRC. Apart from that, he was an Elected Council Member of the HKICPA from 1998 to 2005 and the President of the Hong Kong Branch of CPA Australia (1997-1998). He also represented the HKICPA and served as a member of the Compliance Committee of the International Federation of Accountants in 2002.

Michael has previously served as member of the Hospital Governing Committee of Tuen Mun Hospital and Pok Oi Hospital and is currently a member of the Hospital Governing Committee of the Castle Peak Hospital.

Principal Managing Consultant

Sir Seaman Kwok Siu Man KR



Sir Seaman Kwok is presently the Principal Managing Consultant of Cheng & Cheng Corporate Services Limited and a Member of the Advisory Committee of Cheng & Cheng Risk Advisory Services Limited. In addition, he is the Founder and Director of SK2 Corporate Services (HK) Limited, a niche professional and an award-winning service provider rendering corporate secretarial services to primarily listed companies and listing applicants in Hong Kong, and an affiliated company of Cheng & Cheng group.

Before partnering Cheng & Cheng group in late September 2021, Sir Seaman was an Executive Director and the Head, Corporate Secretarial of Boardroom Corporate Services (HK) Limited and a Director of Boardroom Share Registrars (HK) Limited. Prior to that, he was the Group Company Secretary of the Lai Sun Group comprising 5 companies respectively listed on the Main Board and the GEM of The Stock Exchange of Hong Kong Limited (“**HKEx**”) and the Company Secretary of the related Crocodile Garments Limited listed on the Main Board of the HKEx simultaneously.

Sir Seaman has an aggregate of over 30 years’ extensive legal, corporate secretarial, share registration and management experience gained by working at director, company secretary and other senior executive positions in other reputable professional firms, sizable companies overseas and in Hong Kong (including the Hang Seng Index Constituent (“**HSIC**”) and Hang Seng Mid-Cap 50 stock companies), as well as conglomerates dually-listed in (i) Canada, Singapore or Shenzhen and (ii) Hong Kong. Moreover, he was the managing director of the No. 1 financial printer RR Donnelly Financial Solutions Limited in town with international affiliation.

Matriculated from Queen’s College, Sir Seaman graduated from the Hong Kong Polytechnic University with the first conversion bachelor of arts degree in accountancy (with honours) and the first professional diploma in company secretaryship and administration. He also holds a post-graduate diploma in laws (with credit) from the Manchester Metropolitan University in England and has passed the Common Professional (Laws) Examinations in England and Wales.

Further, he is a popular guest speaker of many professional bodies, universities and chambers in Hong Kong and has co-authored a number of books on corporate governance and regulatory compliance.

Public Services

Having been the reviewer and the chief examiner of the “*Hong Kong Company Secretarial Practice / Corporate Secretaryship*” of the international qualifying examinations of the Hong Kong Chartered Governance Institute (“**HKCGI**”) and participated in the review of the Hong Kong law variant modules thereof for about a decade, Sir Seaman holds the record of being the HKCGI’s youngest and longest-serving elected council member (i.e. for 18 years) and King of Votes for 12 consecutive years for the election / re-election of council members. He was also a founding member of the (Listed) Company Secretaries Panel and the vice chairman of the Technical Committee thereof. In 1996, he represented the HKCGI to run for a membership of the first Selection Board to select the first Chief Executive of Hong Kong. He was one of the adjudicators for the “Best Annual Reports Awards” organised by the Hong Kong Management Association in the early 1990’s and the late 2000’s.

Further, he was a member of the Board of Review appointed by the Hong Kong government under the Inland Revenue Ordinance in the 2000s and from the mid-1990’s to October 2020, acted as an external examiner / adviser / member of the validation panel of corporate management courses organised by recognised academic and vocational institutions for tertiary education in Hong Kong, namely Caritas Institute of Higher

Education, Hong Kong Institute of Vocational Education and Vocational Training Council. He has been influential in making the regulators in Hong Kong (including the Hong Kong Companies Registry and the HKEx) (i) understand the deficiencies in the rules governing the companies registered and listed in Hong Kong; and (ii) review and amend the Listing Rules in many aspects since the mid-2000's.

Sir Seaman was also a member of the Executive Committee of Federation of Share Registrars Limited from September 2017 to October 2020.

He is currently the Vice-Chairman of a charity fund in Hong Kong and a Member of each of the Foundation and the Industrial and Business Leaders Circle of the City University of Hong Kong.

Recognition

First appointed in early 1991 as the company secretary of Great Eagle Holdings Limited, a HSIC company and having been acting as company secretaries for other reputable companies listed on the HKEx for a substantial amount of time since then, Sir Seaman was not required to have at least 15 hours of relevant continuing professional development training annually for 5 consecutive years from 2012 under the Listing Rules whereas, to the best of his information and knowledge, all other company secretaries of listed companies had to comply with such requirement.

He was the youngest company secretary of all HSIC stock companies and the youngest Chinese resident in Hong Kong being admitted as a Fellow Member of the Chartered Governance Institute (“CGI”) in England.

In 1999, he received an induction into the *International WHO's WHO of Professionals*, an international organisation which establishes a network of international elite professionals.

With an exceptionally high calibre and passion, Sir Seaman was the company secretary and a joint company secretary of concurrently about 30 and in aggregate about 45 of his former employer's clients listed on the Main Board and the GEM, respectively of the HKEX. He is widely recognised as the “*King of the Outsourced Company Secretary of Listed Companies in Hong Kong*”.

He was conferred as a Knight of Rizal of the Philippines in mid-June 2019 and a Global Outstanding Chinese in late August 2024.

Professional Certifications and Affiliations

- Fellow Member of the CGI (*formerly known as The Institute of Chartered Secretaries and Administrators*) in England [FCG (CS,CGP)]
- Fellow Member of the HKCGI (*formerly The Hong Kong Institute of Chartered Secretaries*) [HKFCG (CS CGP)]
- Chartered Secretary and Chartered Governance Professional
- Fellow of the Hong Kong Association of Accountants [FHKA]
- Fellow Member of The Institute of Financial Accountants in England [FFA]
- Fellow Member of the Institute of Public Accountants in Australia [FIPA]
- Fellow Member of The Hong Kong Institute of Directors [FHKIoD]
- Member of Hong Kong Independent Non-Executive Directors Association [Member of HKINEDA]
- Fellow Member of Hong Kong Society of Registered Financial Planners [FHKRFP]
- Member of the Hong Kong Securities and Investment Institute [MHKSI]
- Associate Member of Taxation Institute of Hong Kong [ATIHK]
- Certified Tax Adviser of Hong Kong [CTA(HK)]
- Associate Member of Hong Kong Institute of Human Resource Management [AMHKIHRM]
- Member of Chartered Institute of Arbitrators, England [MCIArb]
- Associate Member of Hong Kong Institute of Arbitrators [MHKIArb]
- Affiliated Member of the Association of Chinese Internal Auditors [AMACIA]

Sir Seaman is/was an Independent Non-Executive Director of the following listed companies:-

- Tak Lee Machinery Holdings Limited – Stock code 2102 [德利機械控股有限公司] (since 2017)
- Grand Ocean Advanced Resources Company Limited — Stock code 65 [弘海高新資源有限公司] (from February 2015 to February 2016)



SCOPE OF OUR SERVICES

Services provided by Cheng & Cheng Limited and our group companies in Hong Kong includes:

1 Audit and Assurance Services

In accordance with the Hong Kong Companies Ordinance (Chapter 622), all companies incorporated in Hong Kong are required to have an annual audit.

While the Companies Ordinance lays down the obligations for companies, the Inland Revenue Ordinance (Chapter 112) also requires all incorporated companies to enclose audited financial statements together with the submission of a Profits Tax Return to the Inland Revenue Department.

In performing the audit, we adopt a constructive approach and make every effort to maintain the effectiveness and efficiency of every case.

Auditing services provided by Cheng & Cheng Limited are:

- Statutory auditing, in compliance with accounting standards and legal requirements; and
- Case specific auditing and reporting for:
 - Internal management system operations reviews
 - Mergers and acquisitions
 - Clients' specific requirements

2 Tax Services

Under the OECD guidance, the worldwide tax authorities are cooperating with each other to increase transparency by exchanging financial information of their taxpayers. We see the trend from primarily dealing with Hong Kong tax issues with Inland Revenue Department in the past to extending our services to international tax level for our listed and multi-national clients.

Global tax authorities are now more eager to impose tax on non-resident companies, no matter via permanent establishment (PE), Controlled Foreign Corporation (CFC), transfer pricing, diverted profit tax, etc. We recognize the increasing need for our client to consider tax issues in cross-border transactions and arrangements.

To cater for our client's needs, we have developed our international tax team and are experienced in handling tax group structuring and transfer pricing tax planning as well as documentation. We helped our client on tax planning to reduce their international tax burden and tax risk as well as on tax challenges proposed by the tax authorities.

SCOPE OF OUR SERVICES

China is definitely one of the jurisdictions which have close business relationship with Hong Kong companies. Our PRC tax team can advise client on their PRC tax exposure as well as cross-border transactions and arrangements between Hong Kong and the PRC.

We acknowledge that clients are actively approaching tax advisors to understand taxpayers' responsibilities from tax perspective and exploring for future tax planning opportunities to minimize possible tax risks. We, a specialized tax team with professionals experienced in wide range of taxation areas, can assist you in the following areas:

Hong Kong Tax Services

- Hong Kong Tax (i.e. Profits Tax, Salaries Tax and Property Tax) advisory
- Hong Kong Tax compliance, planning and investigation
- Transfer Pricing advisory and documentation
- IPO Tax planning and advisory
- Hong Kong Tax Resident advisory and certificate application
- Field Audit and Investigation

Cross-Border Tax Services

- PRC Tax advisory and planning
- Transfer Pricing advisory and documentation
- International Tax advisory and planning
- IPO Tax planning and advisory

3 Corporate Secretarial Services

A separate company with its own management and staff were formed for provision of exclusive corporate secretarial services. The staff are richly experienced in all aspects of the corporate secretarial function.

The company specializes in incorporation of local and overseas companies. The company also assists in planning company structures and offers expertise and advice on all aspects of corporate administration as well as assisting in opening bank accounts.

A full range of required legal secretarial services provided to our clients include but not limited to:

- Company formation
- Corporate governance, company secretarial and regulatory compliance services
- Implementation of corporate restructuring exercises
- Deregistration, liquidation, dissolution and cessation of business
- Capital reduction and shares buy-back
- Amalgamation
- Application for dormant status and ceasing dormant status
- Allotment for new shares and transfer of shares
- Application for administrative restoration of a local company
- Maintaining statutory records
- Filing of statutory returns
- Preparing and keeping of significant controllers register (SCR) and acting as designated representative
- Provision of a registered office and redirection of mails service
- Providing nominee directors, shareholders and authorised representatives
- Organizing and attending meetings of directors and members and minute writing

4 Governance, Risk Management, and Compliance Services

We specialize in corporate governance, internal control review, risk management, compliance, internal audit support, IT audit and advisory and other corporate advisory consultancy as per client's requirements. Particular services include:

- Provision of corporate governance assessment and compliance assistance and advice on corporate governance structures, policies and procedures
- Assisting in implementing Enterprise Risk Management (ERM) framework, self-assessment criteria for risk management and risk management process
- Internal control review for compliance with corporate governance/regulatory requirements, internal audits and other related purposes
- Internal controls/due diligence for clients involved in pre-listing IPO engagements
- Outsourcing and co-sourcing of internal audit functions and performance of internal audit projects
- Other value added business advisory services related to the above areas

5 IPO Services

Cheng & Cheng Limited assists clients in all aspects in relation to Initial Public Offerings ("IPOs") in Hong Kong especially the setting up of proper internal control systems, group restructuring and preparation of documents required by other professionals. Our professional teams will help your through the listing process.

- ***Pre-IPO services (planning and preparation stage)***

When our clients think of going public, we help them to get prepared for the IPO by performing readiness assessment, reviewing internal controls, corporate governance, group structure and compliance with laws and regulations, providing recommendations for improvement, as well as identifying any issues that needed to be resolved before kick-off of IPO.

- ***IPO services (application and execution stage)***

Moving forward to execution stage after preparation, our teams could act as the reporting accountant to audit and give opinion on financial information, assist in preparation of offering documents/prospectus, attend meetings with the management, underwriters, legal counsel, etc., assist in handling queries on related issues, and to work with the management to ensure IPO deadlines are being met.

- ***Post-IPO services***

After going public, we could serve as external auditors to perform annual audit, interim review and other engagements, etc. We have acted as principal auditors for companies listed on Main Board/GEM of the Stock Exchange of Hong Kong Limited.

6 Accounting Services

A separate company formed by experienced senior, assistant managers and staff, provides various types of accounting services for clients. The services are tailor-made to individual client's needs.

Particular services include:-

- Preparation of accountancy report for unincorporated companies; i.e. Partnerships and Sole proprietorships
- Monthly / quarterly / yearly bookkeeping services (on or off site)
- Set up of accounting systems for firms
- Advise of accounting software for in-house use

7 Other Services

- *Insolvency, Liquidation and Receivership*
- *Consultation Services*

We recognize that our clients' needs are often case specific and dynamic. We aim to provide our broad spectrum of professional services to satisfy these needs.



Services provided by our group companies in Mainland China includes:

1 Tax services in China

Tax services we could provide to Mainland clients include but not limited to the following:

- Tax-related consulting and advisory services
- Tax compliance review to reveal tax-related risks and advice on remediation
- Transfer pricing related services
- Tax assurance services
- Tax filing, acting for tax declaration, withholding and payment of various types of taxes
- Monthly filing of VAT Exemption Credit and Refund (“ECR”) for export sales
- Issuance/ collection of VAT invoice
- Payroll and social security services

2 Audit and Assurance services in China

Professional accountants of our group companies in Mainland China could provide auditing, accounting consultancy and other accounting services to Mainland clients, include but not limited to:

- Auditing of annual financial statements of different enterprises and organizations
- Special-purpose financial statements audits
- Capital verification
- Financial statement review
- Other assurance services

3 Corporate Services in China

Corporate Services we could provide to Mainland clients include but not limited to the following:

- Assisting clients with annual filing for State Administration of Industry and Commerce
- Company formation, change and liquidation
- Reorganizing and restructuring
- Perform financial due diligence services for selling or buying entities

4 Accounting Services in China

For monthly recurring work, our services will include:

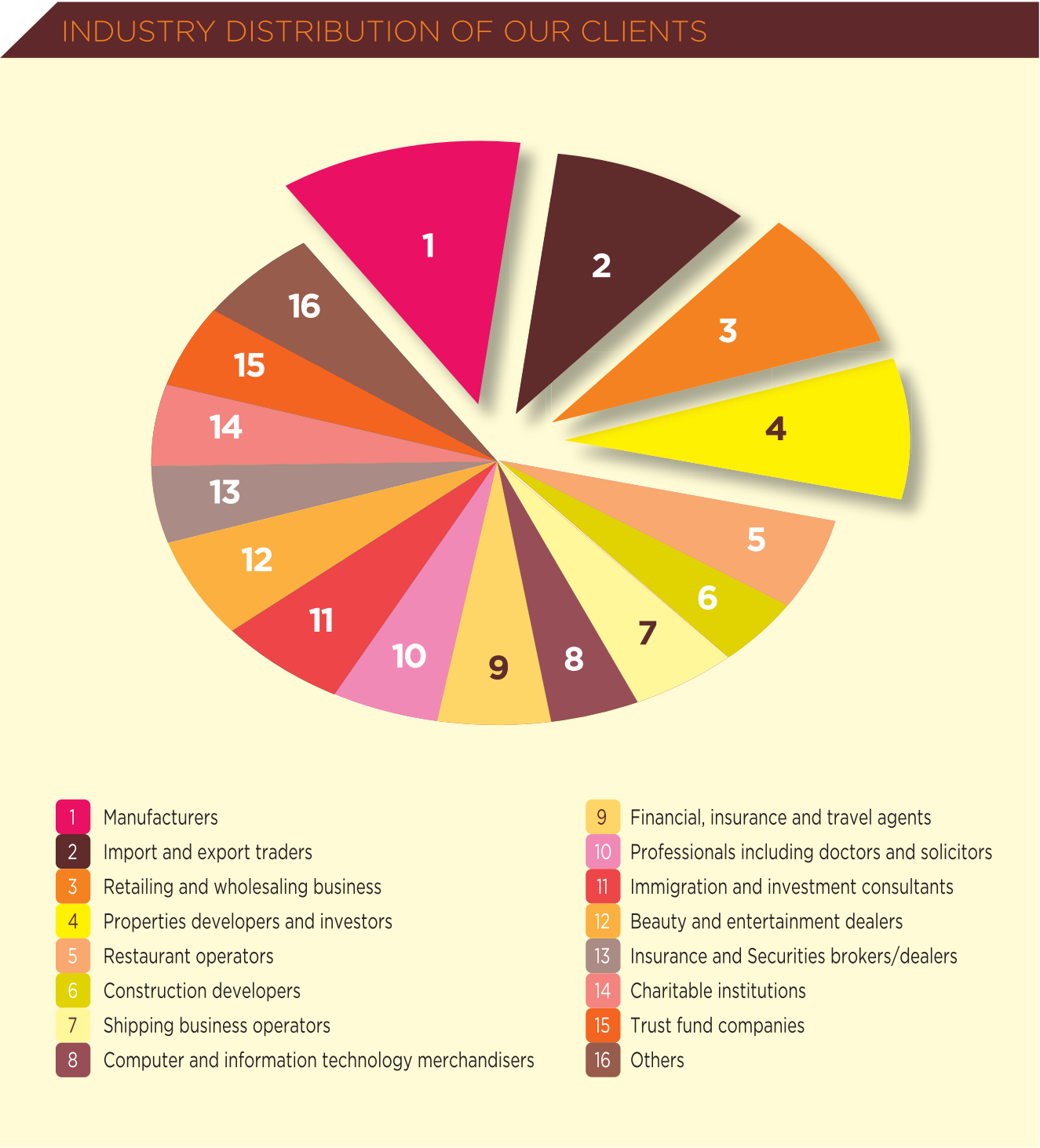
- Reviewing the accounting documents and the information provided by client;
- Preparing the accounting vouchers;
- Preparing the monthly financial statements including ledgers, balance sheet, income statement and trail balance in accordance with Chinese accounting standards for management's review
- Binding and returning the original vouchers to the client for record and custody

5 Governance, Risk Management, and Compliance Services in China

Risk management and internal control review services we could provide to Mainland clients include but not limited to:

- Corporate governance assessment and compliance advisory services
- Evaluation and advisory for corporate risk management and control
- Internal controls/due diligence for clients involved in pre-listing IPO engagements
- Outsourcing of internal audit functions and performance of internal audit projects
- Reviews of IT processes, data, controls and quality assurance

We provide a wide range of financial services to thousands of clients. Our client base is shown in the following chart.



A summary of Cheng & Cheng’s listed company clients is in **Appendix A**.



GLOBAL CONNECTIONS

As Cheng & Cheng Limited grows, we are taking on a more international profile with a view to providing the utmost service to our clients. Our relationships with well-established associates (*see below*) both internationally and within China are beneficial to the global business development of our clients.

Europe...

Belgium Spain
Denmark Turkey
France Netherlands
Germany Norway
Hungary
Ireland
Italy

China...

Beijing
Shanghai
Wuxi
Guangzhou
Shenzhen
Huizhou

UK

UAE

India

Brazil

Indonesia



Malaysia

Singapore

Japan

Australia

Canada

Taiwan

China

In the early nineties, following the opening of the China market, Cheng & Cheng Limited set up its first affiliate accounting firm based in Shenzhen, and later consultation services company in Huizhou.

In 2021, Cheng & Cheng Limited established the first Shenzhen-Hong Kong-Macau joint tax agency, namely Shenzhen Guozheng Cheng & Cheng Certified Tax Agents Co, Ltd. in Qianhai Shenzhen to provide more comprehensive tax services to companies in China and Hong Kong. It is the first tax firm in the Mainland China with Hong Kong investor.

In 2022, Cheng & Cheng Limited continued to expand its services by jointly working with Certified Public Accountants in China leading to the formation of Shenzhen Cheng & Cheng Certified Public Accountants GP in Qianhai Shenzhen.

Through collaboration between Hong Kong and Shenzhen offices, we aim to create well-connected relationship between professionals in China and Hong Kong as well as to provide effective and comprehensive services clients in both places.

The teams in these locations comprise of professionals in the areas and local Chinese Certified Public Accountants. With firms in both China and Hong Kong, we are able to provide professional diversified services to clients on different areas. Please refer to previous parts for the details of our services.

Overseas

We have joined one of the five largest associations of independent accounting firms in the world, PrimeGlobal, an award-winning alliance of the world's top three accounting firms and consultancies, with global revenue of approximately US\$5 billions, on 30 July 2020. Our aim of becoming part of the networking is to develop our business globally and to facilitate our international clients with worldwide connected services they require.



PrimeGlobal is the most diverse association of independent accounting firms in the world, with coverage across 852 locations, spanning 90 countries and 300 members, including Asia Pacific, Europe, Middle East, Africa, Latin America and North America etc., but not limited to the list below. The full list could be accessed at <http://www.primeglobal.net>.

Australia	Germany	Israel	Netherlands	Russia	Thailand
Belgium	Greece	Italy	New Zealand	Singapore	Turkey
Brazil	Hungary	Japan	Norway	Spain	UAE
Canada	India	Luxembourg	Peru	Sweden	UK
Denmark	Indonesia	Malaysia	Philippines	Switzerland	United States
France	Ireland	Mexico	Portugal	Taiwan	Vietnam

PrimeGlobal has excellent global member professional contacts with firms that have a wide range of expertise and jurisdictional experience, which can provide significant expertise and resources to meet our growing client internationally needs. PrimeGlobal’s independent members provide technical assistance in traditional accounting and auditing, tax services, specialized services, and advisory services, which can provide professional services to our clients in foreign countries where they might not be familiar with.

We see unlimited opportunities as more and more corporates and individuals from China are expanding their businesses to the world. PrimeGlobal provides us with a strong platform and further strengthens the relationship with our clients, who enjoy our international professional services while keeping the flexibility of working with one of the largest local CPA firms in Hong Kong.

Apart from PrimeGlobal, we are also associated with some local accounting and law professionals in Singapore, Malaysia, Canada, Japan, Europe and Australia, and are looking forward to further expanding our business globally with interested professionals.

Local

Cheng & Cheng Limited has strong relationships with financial sector professionals in Hong Kong, including solicitors and bankers; people who have their finger on the pulse of the Hong Kong economy.



SOCIAL AWARENESS



Cheng & Cheng Limited has always been aware of its social responsibility in providing both dedicated services to its clients in addition to a rewarding work environment for the staff. From time to time, we have developed the social awareness programmes with not only provision of honorary audit services to certain charities but also actively participating in various charity events.

The major charities our firm, partners and staff are regularly involving either serving as honorary auditor or treasurer or organizing charity events are:

- Home Care for Girls
- Hong Kong Performing Artistes Guild Limited
- Charles K. Kao Foundation for Alzheimer's Disease Limited
- The Hong Kong Anti-Cancer Society
- Diocesan Commission for Hospital Pastoral Care

We recognize the contribution from our staff and express our heartfelt thanks to all of them. We also emphasize our commitment to building a brighter future together.

CONTACT US



Thank you for your interest in our firm. We hope you have a clear understanding of the professional services Cheng & Cheng Limited offers. For more information or personal consultation, please contact us.

Office Address

Hong Kong Office

Levels 35 (Main reception) & 36, Tower 1,
Enterprise Square Five, 38 Wang Chiu Road,
Kowloon Bay, Kowloon, Hong Kong

China Office

1804, Tower A, Horoy Center (Qianhai International Tax
Accountant Center), Shenzhen, PRC

Office Hours

Monday to Friday (9:00 a.m. – 6:00 p.m.)

Telephone

Hong Kong (852) 3962 0000 / ***China*** (86) 755 8654 0282

Fax

(852) 2598 8178

Email

cheng@chengcpa.com.hk

Website

<https://www.chengcpa.com.hk>



List of Major Job Reference (主要工作明細表)

Appendix A
附錄一

A. Principal Auditors of Companies listing on Hong Kong Stock Exchange – Equity instruments (香港聯交所上市之主要審計師 – 權益工具)

No. Stock Code - Listed Company's Name (股份代號 - 上市公司名稱)		
1	0760 - Talent Property Group Limited	0760 - 新天地產集團有限公司
2	0224 - Pioneer Global Group Limited	0224 - 建生國際集團有限公司
3	2223 - Casablanca Group Limited	2223 - 卡撒天嬌集團有限公司
4	1750 - REM Group (Holdings) Limited	1750 - 全達電器集團(控股)有限公司
5	0092 - Champion Technology Holdings Limited	0092 - 冠軍科技集團有限公司
6	1059 - Kantone Holdings Limited	1059 - 看通集團有限公司
7	8220 - Bingo Group Holdings Limited	8220 - 比高集團控股有限公司
8	1447 - SFK Construction Holdings Limited	1447 - 新福港建設集團有限公司
9	0588 - Beijing North Star Company Limited	0588 - 北京北辰實業股份有限公司
10	2450 - Huaibei GreenGold Industry Investment Co., Ltd.	2450 - 淮北綠金產業投資股份有限公司

B. Principal Auditors of Companies listed on Hong Kong Stock Exchange - Debt instruments (香港聯交所上市公司首席核數師 - 債務工具)

No. Stock Code - Listed Company's Name (股份代號 - 上市公司名稱)		
1	40664 - Hyd International Holding Limited	40664 - 恒以德國際控股有限公司



List of Major Job Reference (主要工作明細表)

Appendix A
附錄一

C. Auditors of holding company with the following Subsidiaries/Associates listed on Hong Kong Stock Exchange

(以下在香港聯交所上市的子公司/聯營公司的審計師)

No.	Stock Code - Listed Company's Name (股份代號 - 上市公司名稱)	
1	2285 - Chervon Holdings Limited	2285 - 泉峰控股有限公司
2	0954 - Changmao Biochemical Engineering Company Limited	0954 - 常茂生物化學工程股份有限公司
3	1316 - Nexteer Automotive Group Limited	1316 - 耐世特汽車系統集團有限公司

D. Auditors of Subsidiaries with the following Holding Companies listed on Hong Kong Stock Exchange

(以下在香港聯交所上市的控股公司的子公司的審計師)

No.	Stock Code - Listed Company's Name (股份代號 - 上市公司名稱)	
1	0722 - UMP Healthcare Holdings Limited	0722 - 聯合醫務集團有限公司
2	0163 - Emperor International Holdings Limited	0163 - 英皇國際集團有限公司

E. Auditors of Subsidiaries with the following Holding Companies listed/traded in Overseas Markets

(以下在海外市場上市/交易的控股公司的子公司的審計師)

No.	Stock Code - Listed Company's Name (股份代號 - 上市公司名稱)	Places Listed (上市地點)
1	8068 - Chander Electronics Corp.	Taiwan (台灣)
2	603986 - Gigadevice Semiconductor Inc.	Shanghai (上海)
3	603933 - Fujian Raynen Technology Co., Ltd	Shanghai (上海)
4	FUR:NA - Fugro NV	Euronext Amsterdam (阿姆斯特丹)



List of Major Job Reference (主要工作明細表)

Appendix A
附錄一

F. Partners and Consultants of CHENG & CHENG LIMITED involved in Companies listing on Main Board / GEM (公司合夥人和顧問在主板/GEM上市公司所擔任之職務)

No.	Stock Code - Listed Company's Name (股份代號 - 上市公司名稱)	Director's Name (董事名稱)	Capacity (職務)
1	0021 - Great China Holdings (Hong Kong) Limited 大中華控股(香港)有限公司	CHENG Hong Kei Andrew 鄭康祺	Independent Non Executive Director (獨立非執行董事)
2	2011 - Gilston Group Limited 進騰集團有限公司	CHENG Hong Kei Andrew 鄭康祺	Independent Non Executive Director (獨立非執行董事)
3	8100 - Famous Tech International Holdings Limited 名科國際控股有限公司	CHENG Hong Kei Andrew 鄭康祺	Independent Non Executive Director (獨立非執行董事)
4	2285 - Chervon Holdings Limited 泉峰控股有限公司	CHENG Hong Kei Andrew 鄭康祺	Director of major subsidiary (重要子公司董事)
5	0619 - South China Financial Holdings Limited 南華金融控股有限公司	LI Yuen Yu Alice 李遠瑜	Independent Non Executive Director (獨立非執行董事)
6	0164 - China Baoli Technologies Holdings Limited 中國寶力科技控股有限公司	CHAN Kee Huen Michael 陳記煊	Independent Non Executive Director (獨立非執行董事)

G. Partner having a post in Associations (在協會中任職的合夥人)

No.	Company's Name (公司名稱)	Director's Name (董事名稱)	Capacity (職務)
1	The Hong Kong Anti-Cancer Society 香港防癌會	CHENG Hong Kei Andrew 鄭康祺	Treasurer (財務主管)
2	Diocesan Commission of Hospital Pastoral Care 教區醫院牧民委員會	CHENG Hong Kei Andrew 鄭康祺	Treasurer (財務主管)