



BACKGROUND

For tens of years, AIP Partners C.P.A. Limited (“AIP”) has been providing professional accounting and related services to the public and business communities. Back in 1993, Ms. Yung ran her practice under her own name Linda T. Y. Yung CPA. In February 1999, Mr. KK Kwan joined the firm to enhance our corporate services in the area of his expertise in China affairs. Later the practice has been renamed as AIP Partners C.P.A. Limited. In early 2006, Mr. Benny K. B. Kwok and his team joined and has widened our expertise into the areas of fraud investigation, dispute analysis and litigation support. In March 2008, Mr. Thomas Yip joined us as our practising director. With him and his team, we are providing audit and other professional services to Japanese and Korean clients. We now have a workforce over 35 with 4 directors and 2 principals.

CHINA OFFICES

Near the end of 2003, the AIP group has successfully obtained the government approval for carrying on business, corporate management and other consultancy services in the Mainland China under the name of *AccPro (Guangzhou) Corporate Consultancy Co Ltd.* It is in response to the increasing needs of our clients and to expand our consultancy services business in the Mainland China. This expansion is an important step forward for us to ensure our continuous success in today’s marketplace. It is carrying offices in Guangzhou city and Shenzhen city currently.

OVERSEAS CONNECTION

As a professional accounting firm based in Hong Kong, AIP perceives the advantages of maintaining connection with overseas professional firms. We have established and maintained relationship with professionals and CPA firms in cities of China like Beijing, Shanghai, Guangzhou, Shenzhen and city of Australia like Sydney and many others. We are ready to solicit and coordinate consulting services from professionals in those countries.



SERVICES

AIP provides a wide spectrum of accounting related services as follows:

- Advisory and establishment for start-up business in Hong Kong, Mainland China and other offshore jurisdictions
- Business valuation
- Company secretarial services
- Compliance and statutory audits
- Corporate accounting and book-keeping
- Corporate restructuring
- Due diligence
- Financial management
- Forensic accountancy
- Fraud investigation
- Fund raising and project financing
- Internal audit and management assurance
- Japanese business services
- Liquidation and corporate rescue/turnaround
- Mainland China business and management consultancy
- Mergers and acquisitions
- Outsourcing on accounting, HR, payroll, ... services
- Tax consulting (Hong Kong, Mainland China and U.K.)

OUR MANAGEMENT TEAM

Ms. Linda T. Y. Yung

FCCA(Practising) FCPA(Practising) ACA MSCA FTIHK CTAHK

Certified Public Accountant (Practising)

Ms. Yung, a practising director of AIP, is a fellow member of the Hong Kong Institute of Certified Public Accountants and a fellow member of the Association of Chartered Certified Accountants. She is also a member of the Society of Chinese Accountants and Auditors, a Chartered Accountant of the Institute of Chartered Accountants in England and Wales and a fellow member of the Hong Kong Tax Institutes and a certified tax



advisor.

Ms. Yung started her professional life in two of the Big 4 international accounting firms in Hong Kong for handling statutory audits and due diligence review for companies in various industries, including listed companies. She also has exposure in the commercial sector to work in a multinational company as senior executive level for 5 years. She started her practice under her own name in 1993 by providing full range of professional and advisory services to clients including audit and assurance, taxation compliance and company secretarial assignments. In 2001, her firm was renamed as and is practising under the name AIP Partners C.P.A. Limited.

Mr. KK Kwan

MBA FCCA FCPA(Practising) ACA MSCA FTIHK CTAHK SQ(Insolvency)

Certified Public Accountant (Practising)

Mr. Kwan, a practising director of AIP, is a fellow member of the Hong Kong Institute of Certified Public Accountants and a fellow member of the Association of Chartered Certified Accountants. He is also a member of the Society of Chinese Accountants and Auditors, a Chartered Accountant of the Institute of Chartered Accountants in England and Wales and a fellow member of the Hong Kong Tax Institutes and a certified tax advisor. He is also an insolvency practitioner having Special Qualification in Insolvency of the Hong Kong Institute of Certified Public Accountants.

Mr. Kwan has over 20 years of professional experience in the accounting profession. He commenced his career in Big 4 international accounting firm and became qualified accountant there. Then he got 10 years valuable commercial experience in listed companies and multinational company at senior executive level.

With a good exposure in dual accounting field, Mr. Kwan started his practice from early 1999. He has expertise in management consultancy, especially in China, merger & acquisition and business advisory. He also participates in corporate rescue, reorganization and restructuring. He acts as sole/joint provisional liquidator and liquidator in various liquidation administrations.

In addition, Mr Kwan oversees our Guangzhou and Shenzhen offices.



Mr. Benny K. B. Kwok

BSc CFE CPM CTA CWEM FCA FCPA FTIHK MAHI MAICD MBA MCIJ MCIQB MHIREA MHKIM

MHKIoD MHKIS MIHRM MRICS RPHM

Certified Public Accountant (Practising)

Mr Kwok is a reputable expert in litigation support, dispute analysis and fraud investigation. He is the author of three published titles in print worldwide - *Forensic Accountancy 1st & 2nd Editions* (LexisNexis Butterworths 2002 & 2008), *Financial Analysis in Hong Kong* (The Chinese University Press 2008) and *Accounting Irregularities in Financial Statements* (Gower Publishing UK 2005). Before joining AIP Partners CPA Limited, Mr Kwok worked in two of Big 4 international accounting firms, the UK Government and a commercial bank in the UK.

Mr Kwok has presented more than 100 lectures or seminars for the Government of the HKSAR, the Chinese University of Hong Kong, the University of Hong Kong, the Hong Kong Institute of Certified Public Accountants, the Law Society of Hong Kong and many other institutions. He has had more than 100 articles featured in various journals and daily newspapers published throughout the world including the Institute of Chartered Accountants in England & Wales, the Chinese Institute of Certified Public Accountants, the CPA Australia, the Canadian Association of Certified General Accountants, the Hong Kong Institute of Certified Public Accountants, the Law Society of Hong Kong and the Hong Kong Institute of Bankers. Mr Kwok is also qualified as a Chartered Surveyor and a Chartered Builder, and has a unique combination of expertise with qualifications awarded by 14 professional institutions in Australia, Hong Kong, the UK and the USA.

Mr Kwok currently sits on two tribunals in the Government of the HKSAR - the Obscene Articles Tribunal (Control of Obscene and Indecent Articles Ordinance) and the Solicitors Disciplinary Tribunal (Legal Practitioners Ordinance) - and was the Member of the Board of Review (Inland Revenue Ordinance) for six years until 2009. Other representative appointments in the last ten years included the Member of seven committees of the Hong Kong Institute of Certified Public Accountants, the Member of two committees of the Legal Aid Services Council, the Honorary Treasurer of the Association of Certified Fraud Examiners and the Honorary Auditor of HKU Law Alumni



Charity Limited.

Mr. Thomas C. K. Yip

CA(Aust.) FCPA(Practising) BEc(Sydney U) MSCA ATiHK CTAHK

Certified Public Accountant (Practising)

Mr. Yip is a fellow member of the Hong Kong Institute of Certified Public Accountants and has been a member of the Institute of Chartered Accountants in Australia for 21 years. He is also a member of the Society of Chinese Accountants and Auditors, a member of the Hong Kong Tax Institutes and a certified tax advisor.

Mr. Yip started his professional career with a predecessor of the Big 4 international accounting firm in Hong Kong in 1984. He then worked in the Sydney, Hong Kong and Tokyo offices of Big 4 international accounting firm for 16 years in total, started as an audit senior. After being a senior audit manager for more than 6 years, he left the firm in 2001 and continued his professional career by serving his international clients in co-operation with a major local firm.

His speciality is in the areas of statutory audits, international group reporting, due diligence, tax advisory and assistance in setting up structures in Hong Kong and the Mainland China. His clientele includes a number of subsidiaries of companies that are listed in Japan and Korea. He is assisted by Ms. Sakashita, a Japanese consultant who provides accounting company secretarial and translation assistance services.

Mr. Yip is well known in the Japanese community in Hong Kong. He has been a member of the Hongkong Japanese Club for more than 17 years and actively involved in the Hong Kong Japanese Chamber of Commerce & Industry as well as a committee member of the Hong Kong Japan Society.

Mr. Stephen Liu

AAIA FSIAT CFE SQ(Insolvency)

Mr. Liu is a member of the International Association of Restructuring, Insolvency & Bankruptcy Professionals, Association of International Accountants, Association of Certified Fraud Examiners, and hold the Specialist Qualification in Insolvency of the



Hong Kong Institute of Certified Public Accountants.

Mr. Liu is an insolvency practitioner specializing in corporate recovery and restructuring with experience of over 20 years. Mr. Liu worked in local and international accounting firms specializing in insolvency practice since the 1980's. Mr. Liu has taken appointments as Liquidators and Receivers for various local enterprises. He has also been appointed by the Hong Kong Court as Liquidator in compulsory winding up cases.

Mr. Simon Lo

CPA FCCA FTIHK CTAHK

Certified Public Accountant

Mr. Lo is a Certified Tax Adviser of Taxation Institute of Hong Kong, Associate Member of Hong Kong Institute of Certified Public Accountants and Fellow Member of Association of Chartered Certified Accountants.

Mr. Lo has more than 20 years of experience in provision of tax advisory services to companies and individuals in Hong Kong. His clients range from multinational companies to private companies. Mr. Lo was formerly Tax Manager of Big 4 international accounting firm.

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