

天健

Pan-China Group

集团



天健集团是一家位于大中华地区兼具会计、财税规划与管理咨询功能的大型会计师事务所，总部设在杭州，并在北京、上海、重庆、深圳、广东、山东、安徽、厦门、湖南、湖北、四川、云南、陕西、新疆、常州、香港、台湾等地设有分所与成员所。



About Pan-China Group

Pan-China Group is a large scale accounting network focusing its practices in accounting, tax and advisory in Greater China. The headquarter is located in Hanzhou with eight ad hoc committees and branches and member firms are located in Beijing, Shanghai, Chongqing, Shenzhen, Guangdong, Shandong, Anhui, Xiamen, Hunan, Hubei, Sichuan, Yunnan, Shanxi, Xinjiang, Changzhou, Hong Kong and Taiwan.

天健的精神与理念

「天健」出自《易经》之「天行健、君子以自强不息」。寓意：顺应自然，依轨运行，周而复始，永远向前，有志之士，自坚其心，奋斗进取，永不停息。天健人始终奉行规范执业、稳健经营的理念，坚持诚信客观、公正独立的原则，秉承立足本土、面向国际的视野，与时俱进，开拓创新，沿著规范化、信息化的正确轨道，向著中华一流、世界著名的国际化事务所的发展目标挺进！

- 中华一流、世界著名的愿景
- 专业报国、服务社会的宗旨
- 立足本土、面向国际的视野
- 规范执业、稳健经营的理念
- 一业为主、多元发展的战略
- 质量导向、信誉至上的方针
- 诚信客观、公正独立的原则
- 以人为本、和谐团结的风尚
- 专注专业、崇尚学习的氛围
- 自强不息、厚德载物的精神

关于天健会计师事务所

天健会计师事务所成立于 1983 年 12 月，是由一批中国大陆资深注册会计师创办的全国性大型专业会计中介服务机构，根据 2013 年中国注册会计师协会排序，天健会计师事务所位列**全国内资所第三**，收入规模超过人民币十亿元，并拥有一支专业、敬业、团结、活力的合伙人团队，合伙人共约 120 名，专业人员超过 3,400 名，其中包含九位教授级高级会计师；先后共有十位合伙人担任中国证监会主板发行审核委员会、创业板发行审核委员会和上市公司并购重组审核委员会专职委员；现有合伙人担任中国会计准则委员会委员及中国审计准则委员会委员。

拥有 30 年的丰富执业经验和雄厚的专业服务能力。截至 2013 年 6 月底，拥有包括省内外 A 股、B 股、H 股上市公司、大型国有企业、外商投资企业等在内的固定客户 3,000 多家，其中上市公司客户 260 余家。自 2009 年下半年首次公开发行股票（IPO）重启以来至 2013 年 6 月底，由天健承办的 210 余家企业顺利过会，其中 IPO 企业 107 家，位居**全国第一**；截至 2012 年 10 月底，天健承办的深圳中小企业板上市公司 120 余家，在具有证券、期货相关执业资格的会计师事务所中，位居**全国第一**。



Pan-China's Philosophy and Commitments

Pan-China is quoted from “The Book of Changes (also known as I-Ching)” , means **“Like the Sky to accord with its positiveness, the Elites strive incessantly to excel themselves”** . I-Ching is the foundation of Pan-China operating philosophy and commitments and all Pan-China professions should adhere to the followings :

- **Our Vision** : To become the world famous leading firm in Greater China
- **Our Philosophy** : Honor to serve the country and be responsible for social responsibility
- **Our Horizon** : Base in Greater China and globalize to worldwide
- **Our Belief** : To practice with adherence to standards and prudence
- **Our Strategy** : Expansion for diversification built upon a solid mainstream foundation
- **Our Policy** : Quality oriented and reputation dominated
- **Our Principle** : To serve with integrity, objectivity, fairness and independence
- **Our Culture** : To sustain professionalism through lifelong learning
- **Our Spirit** : To excel incessantly and accommodate with profound capacity

About Pan-China Certified Public Accountants LLP

Pan-China Certified Public Accountants LLP (“Pan-China CPAs LLP”), founded by a group of senior CPAs in December 1983, is one of largest accounting service providers in China. According to the survey published by CICIP in 2012, Pan-China CPAs LLP ranked the 3rd other than Big Four firms with annual fee revenue in excess of RMB 1 billion. Our professional team consists of 120 partners and over 3,400 staffs, including 9 senior accountants with professor qualification, 10 partners have experiences to serve as full-time members of Main Board Stock Issuance Examination and Verification Committee, GEM Issuance Examination and Verification Committee or Listed Company Merger and Reorganization Examination and Verification Committee of CSRC. Moreover, our partners serve as the committee members of China Accounting Standards Committee and China Standards on Auditing Committee.

Pan-China CPAs LLP has 30 years experiences to serve diversified industry clients. Up to October 2012, we have more than 3,000 clients, including A-share, B-share and H-share listed companies, large state-owned enterprises, foreign enterprises and more. We have more than 260 listed clients, which make us one of the top two firms in China serving most listed companies. Since the resumption of Initial Public Offering (IPO) in the 2nd half of 2009, till October 2012, Pan-China CPAs LLP has assisted 190 clients to obtain approvals for fund raising application, which ranked No. 1 among other firms. Furthermore, Pan-China CPAs LLP also ranked No. 1 in assisting clients listed in Shenzhen SME Board among all firms with practicing license of securities and futures related business in China.

关于天健国际

天健国际投资咨询(上海)有限公司(以下简称「上海天健国际」)以及上海敬业会计咨询有限公司由天健集团台湾成员所敬业联合会计师事务所投资设立,并由天健会计师事务所共同管理。上海天健国际主要为外资企业赴中国大陆投资及内资企业赴海外投资提供服务。

敬业联合会计师事务所成立于1981年2月,由王日春会计师创办,服务据点遍及台北、台中及高雄三大主要城市,执业会计师及专业人员约一百名,设有审计服务部、税务服务部、管理咨询服务部、国际业务部、工商登记服务部等部门。

专业服务项目

上海天健国际由具备多年协助跨国企业全球投资经验之专业团队所带领,多年的实务经验与不同的专长,全体人员心中常记【以客为尊、精益求精、本土化、人情味】之专业服务承诺。我们注重团队精神,各尽所长,尽力与客户合作共创佳绩。

透过天健集团在中国大陆、香港及台湾超过13个省份的服务据点,上海天健国际可以有效运用各地资源,致力于为外资企业提供大中华地区多元化及一站式之专业服务,协助客户解决各种可能于大中华地区投资所将面临之问题。我们的专业服务项目包括审计服务、税务服务、企业管理咨询服务、财务顾问服务、上市服务、投资及工商服务、会计及薪资处理服务及公司秘书服务。



About Pan-China International Shanghai

Pan-China International Consulting (Shanghai) Co., Ltd. (“PCI Shanghai”) is established by Pan-China (TW) CPAs, the Taiwan member firm of Pan-China Group and managed jointly by Pan-China (TW) CPAs and Pan-China CPAs LLP. PCI Shanghai is a one-stop shop providing a comprehensive range of services and customized solutions to any foreign companies who wishes to expand its business in China or any domestic companies who wishes to expand its business abroad.

Pan-China (TW) CPAs, founded in February 1981 by Mr. Wang, has offices in Taipei, Taichung and Kaohsiung with more than 100 partners and staffs. Our dedicated professionals provide audit and assurance, tax, risk consulting, corporate advisory, forensic, outsourcing services and more.

Professional Services

PCI Shanghai is managing by professions with years of experiences in assisting clients to complete inbound and outbound transactions and investments. Our professions are committed to “Client Oriented” , “Quality Oriented” , “Localized Service “ and “Long-term Relationship” . We focus on teamwork and create value for clients based on our expertise.

Through Pan-China Group's spread out offices located over 13 provinces in Mainland China, Hong Kong and Taiwan, PCI Shanghai has abundant resources and relationship to provide diversified services and one-stop solution to any foreign company clients who wish to invest in Greater China. Our professional services include audit and assurance, tax, business consulting, financial advisory, IPO and listing, investment and corporate registration, accounting, payroll processing and corporate secretarial.



审计服务

我们结合客户的要求提供真实、完整的企业信息，帮助投资人、经营管理当局及相关人员了解企业真实的财务状况和经营情况。在此之上，我们以专业的服务、丰富的知识帮助您寻找公司的发展空间，协助您完善公司的内控及财务制度，为您提供有效的增值服务。

我们提供的专业服务内容包括：

- 各类企业的中期、年度会计报表审计
- 外汇年检审计、工商年检审计
- 代表处审计、内部审计
- 清产核资审计、不良资产核销审计
- 经济责任审计、财务收支审计
- 企业歇业、清算、破产审计
- 股权收购、转让审计
- 基建项目预、结、决算审计

验资服务

企业设立的第一件事就是筹集生产经营所需的法定资本金，验资也就是对企业经营行为的首次检验。验资是会计师事务所及注册会计师的法定业务，也是一项十分重要、十分严肃的工作，因此，我们会谨慎地接受验资业务，并注意严格按照独立审计准则的要求执行验资业务，认真控制验资风险。

我们提供的专业服务内容包括：

- 企业设立验资
- 增加 / 减少注册资本验资
- 实物 / 无形资产验资
- 利润转增资本验资
- 其他专项验资

Audit and Assurance Services

We perform audit based on comprehensive information and auditing standards to ensure financial statements are fairly presented in order to meet expectations of investors, debtors, management or other potential financial statements users. In addition, our professional services and abundant knowledge can provide value-added services to our clients, such as identify business expansion opportunity, improve corporate process control and financial reporting system and more.

Our services include :

- Interim and annual audit to all types of legal entities
- Annual foreign exchange audit ; annual business administration audit
- Representative office audit
- Asset disposal audit ; asset written-off audit
- Economy responsibility audit ; revenue and expense audit
- Liquidation and bankruptcy audit
- Ownership acquisition or transferred audit
- Real estate development project audit

Capital Verification Services

To start a business, sufficient operating fund is always a priority consideration. Accordingly, capital verification becomes the first required inspection to examine a company's ability to operate. Capital verification is authorized as a legalize service to accounting firm due to its nature of social responsibility to public. We always perform capital verification in discreet attitude and ensure our procedures are in compliance with regulations and standards.

Our services include :

- Verification of initial capital injection
- Verification of increase or decrease in capital
- Verification of asset or intangible asset contributed as capital
- Verification of retained earnings contributed as capital
- Other verifications

税务服务

面对高强度的市场竞争，复杂多样的税收政策，我们经过数年的行业经验沉淀，以助企业更睿智的规避各类纳税风险，量身定制纳税方案，寻求更加谨慎、灵巧、合法的节税空间，更精准的把握最大利润，增加现金净流入量。

我们提供的专业服务内容包括：

- 国际 / 国内税收筹划
- 税务咨询
- 转让订价规划及同期资料准备
- 税务审计
- 涉税鉴证类业务
- 高新技术企业认证辅导业务
- 争取税收优惠
- 税企争议处理

企业管理咨询服务

企业经营以获利为目标，要达成这个目标必须整合所拥有之资源，整合的过程要透过管理以提升企业竞争力。我们专业团队提供多元化之管理咨询服务，针对企业所面临之困难，进行了解与分析后，提出具体化之策略性解决方案，协助企业进行组织架构调整及公司治理提升，降低营运风险，减少资源浪费。

我们提供的专业服务内容包括：

- 营运流程之内部控制制度设计、辅导及测试
- 内部稽核
- 企业风险管理咨询
- 房地产估价服务
- 工程投资咨询服务
- 司法会计鉴定服务
- 破产案件管理
- 财税账务整合辅导咨询



Tax Services

Facing highly competitive market and frequently changes of tax regulations, our tax experts' abundant experiences in diversified industries can assist companies to customize their tax schemes to avoid potential risk, reduce tax burden, increase profit and cash flow.

Our services include :

- International and domestic tax planning
- Tax consulting
- Transfer pricing
- Tax audit
- Tax related verifications
- Application of innovative technology tax credit
- Application of other tax credits
- Tax appeals

Business Consulting Services

To reach profit-seeking objectives, an enterprise must not only be able to integrate available resources, but also align resources with operating strategies in order to improve its competitiveness. Our consultants can provide diversified consulting services with unique solutions to overcome challenges clients face. Our customized solutions are developed based on a thorough understanding of engagement background, supported by detail analysis in order to increase corporate background, supported by detail analysis in order to increase corporate governance, lower operating risk and improve efficiency in resource usage.

Our services include :

- Internal control design, implementation and testing
- Internal audit
- Enterprise Risk Management design, implementation and testing
- Valuation of real estate property
- Consulting for construction investment
- Forensic
- Insolvency monitoring
- Integration of financial and tax accounting records

财务顾问服务

上海天健国际之财务顾问团队具备财务、证券、私募基金、投资银行及法律等领域之实战经验，致力于为客户提供全面性的专业服务，无论您身处国内或国外，亦无论您企业规模大小，我们都将凭借深厚的专业知识、经验、以及两岸三地资源为您提供具体化的解决方案，协助企业成长。

随著中国大陆经济高速发展，企业拓展战略已经不再局限于国内，而系顺应国际化趋势开始展开全球布局，故企业上市及筹资地点都应考虑其自身的发展战略，除了中国大陆上海及深圳证券交易所以外，香港、台湾、美国或英国等地的证券交易所都可能是更佳之选择。

我们提供的专业服务内容包括：

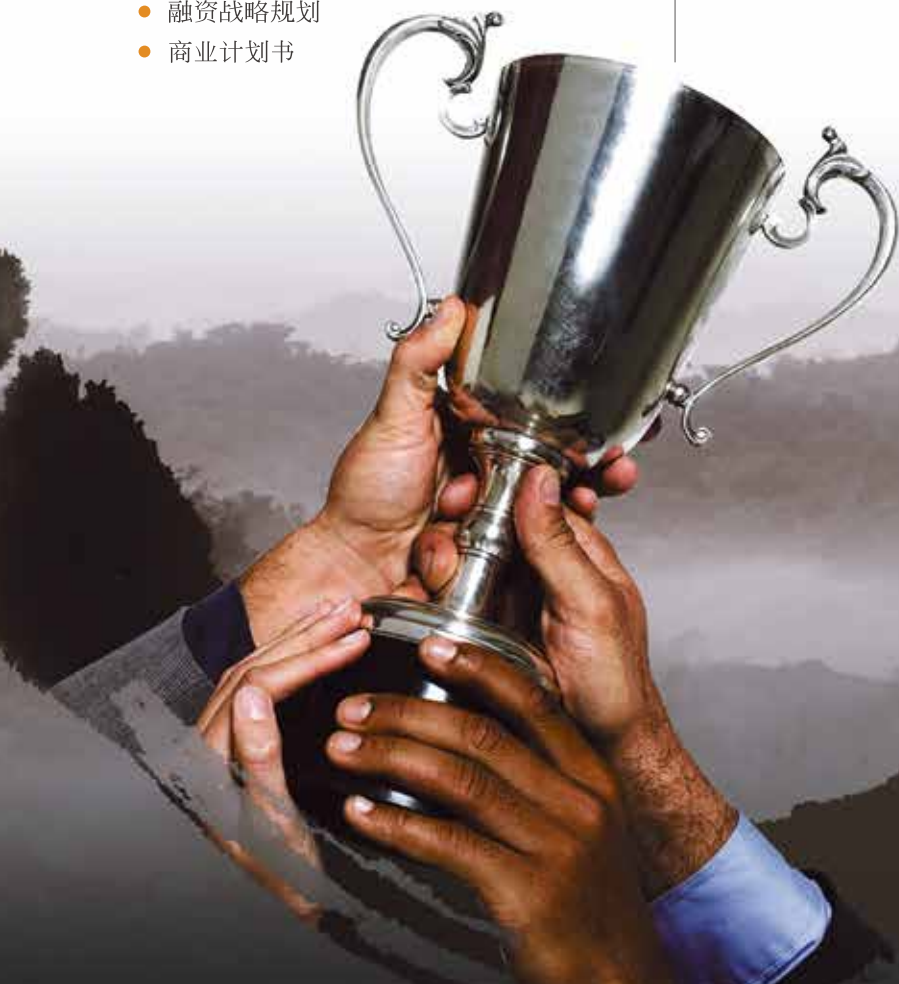
- 海外上市评估与辅导
- 并购交易咨询与评估
- 尽职调查
- 融资战略规划
- 商业计划书

上市服务

多年来，天健集团拥有超过 200 家以上的上市辅导经验，为客户提供改制、组织架构重组、公开发行及上市时程规划暨申请作业、内部控制制度之辅导及设计及内部控制项目审查等专业服务，并创造了中国大陆证券市场的多项“第一”：

- 凤凰化工：第一家在上海证券交易所上市交易的异地上市公司
- 天通股份：第一家自然人控股的 A 股上市公司
- 国祥股份：第一家台商投资并控股的 A 股上市公司
- 宁波东睦：第一家外商投资并控股的 A 股上市公司
- 新和成：第一家在深圳证券交易所中小企业板发行的上市公司
- 华星创业、华测检测：第一批在深圳证券交易所创业板发行的上市公司

天健集团的上市公司客户涉及制造业、电力、煤气及水的生产和供应业、建筑业、交通运输、仓储业、信息技术业、批发和零售贸易、金融、保险业、房地产业、社会服务业、传播与文化产业以及其他多个行业领域。这为我们今后向各个领域的优秀企业提供更为精细的专业服务奠定了坚实的专业基础。



Financial Advisory Services

PCI Shanghai's financial advisor team have experiences in fields of financial, security, private equity, investment banking and legal and are committed to provide full range services to meet our clients' demands. Despite geographic location or size of company, we can always provide constructive and feasible solutions to meet clients' expectations.

Along with Mainland China's high economy growth and a trend of business globalization, China enterprises' business strategy has started to focus expansions more on international market rather than domestic market. Accordingly, choosing a right market to get listed or raise fund has become more difficult to determine as enterprise business strategy is a significant consideration. Other than Shanghai and Shenzhen Stock Exchange, Hong Kong, Taiwan, United States or United Kingdom Stock Exchanges can be better choices for listing.

Our services include :

- Oversea listing evaluation and assistance
- Merger and acquisition consulting and assessment
- Due diligence review – financial, tax and legal
- Fund raising planning
- Business plan drafting

IPO and Listing Services

Over 30 years, Pan-China International has successfully assisted 200 plus clients to get listed. Services our team provides include organization restructuring, initial public offering, listing schedule planning, internal control design and implementation and more. And, many outstanding records that we earned in China security market are summarized as below:

- Phoenix Chemical : the first non-Shanghai based company listed in Shanghai Stock Exchange
- Tiantong Holding; The first A-share company controlled by natural persons
- King Refrigeration : the first A-share company controlled by Taiwan investors
- Ningbo Tongmuo : the first A-share company controlled by foreign investors
- NHU: the first company listed in SME Board of Shenzhen Stock Exchange
- Huaxing Chuangye, Centre Testing: the first batch of companies listed in GEM Board of Shenzhen Stock Exchange

The industries of our clients cover manufacturing, production and supply of electric power, gas and water, construction, transportation, information technology, wholesale and retail, finance and insurance, real estate, social service, communication and culture, and others. Our experiences in serving a wide range of client have become a solid foundation for our expertise and quality.





投资及工商服务

上海天健国际凭借对中国、香港及台湾投资法令和政策的深入体会，可以为您量身设计两岸三地整体投资架构，包括服务型、贸易型、生产型等类型公司的设立、公司投资地点、公司形式的选择及资本结构的设计等等。

我们提供的专业服务内容包括：

- 公司整体投资架构规划
- 企业设立流程规划
- 企业注册登记
- 注册公司变更
- 公司注销

离岸公司设立及规划服务

随著中国大陆经济的崛起，两岸经贸往来的热络，提供完善的售后服务，协助企业与个人正确且有效地运用境外公司，达到海外投资、三角贸易与理财节税等多重功能，提供客户专业的顾问咨询。

我们提供的专业服务内容包括：

- 离岸公司的组织架构之建立及评估
- 离岸公司设立、变更等相关代办业务
- 国际贸易操作
- 租税协议之运用



Investment and Corporate Registration Services

PCI Shanghai is familiar with Mainland China, Hong Kong and Taiwan regulations and is capable to advise a best investment structure for different types of companies, including service provider, retail and trading company, manufacturer and more.

Our services include :

- Investment structure consulting and planning
- Company setup consulting
- Company registration
- Changes of company registration
- Company liquidation

Offshore Company Setup and Management Services

Along with impressive economy growth in Mainland China during past decade, business activities among Mainland China, Hong Kong, Taiwan and other foreign countries increase significantly. PCI Shanghai is capable to advice how to use offshore company efficiently in order to construct adequate investment structure and also reduce tax burden.

Our services include :

- Offshore company investment structure consulting and planning
- Offshore company setup and management
- Cross-border transaction model consulting
- Tax treaty and benefit consulting



账务与薪资处理服务

赴大陆投资的外商企业，往往因为人力精简及预算考虑，将其账务及税务申报等相关工作委托专业的服务机构处理。上海天健国际拥有了解财务会计准则、熟悉税法及产业特性的专业账务处理人员，提供企业账务处理、税务申报及薪资处理等服务。

我们提供的专业服务内容包括：

- 会计咨询服务
- 代理建账、记账、编制财务报表
- 代办减税、退税、免税事项
- 代办财产损失、投资损失鉴证、代办报批手续
- 审核账务，为企业提供财务报表分析
- 设计企业财务制度
- 培训有关人员税务、会计基础知识
- 出口退税申报



公司秘书服务

我们了解公司秘书的外包服务已经不只是概念而是趋势，我们利用最优秀的专业化资源，提供企业秘书服务，引领企业升级，协助企业达到降低成本、提高效率、充分发挥核心竞争力。

我们提供的专业服务内容包括：

- 开通银行账户及开通网银
- 银行结汇
- 境外付汇、代扣代缴完税证明
- 进项发票、海关专用缴款书、运费发票的认证
- 银行对账
- 地址挂靠
- 转接电话、收发邮件
- 代办英文、日文翻译
- 中国居留证申请
- 外籍就业、工作证申请
- 公司社保账户的开立及员工社保的转入、转出
- 外资公司网上统计申报

Accounting & Payroll Processing Services

When a foreign company plans to invest in Mainland China, complicated China Labor Act and human resource costs are always key considerations. To simply human resource management work and reduce labor cost, outsource a company's accounting and payroll processing to a professional service provider is usually the option. PCI Shanghai is familiar with China accounting standards, tax regulations and China Labor Act. In addition, our abundant experiences gained from serving diversified industry clients help us to answer clients' questions promptly and fulfill clients' outsourcing demands.



Our services include :

- Accounting consulting
- Bookkeeping, compilation of financial statements and group reporting package
- Application for tax reduction, refund and exemption
- Verification and reporting of property loss and investment loss
- Accounting record review and financial statements analysis
- Accounting policy design and implement
- Accounting standards and tax regulation training
- Application of custom duty return

Corporate Secretarial Services

We realize to outsource a company's secretarial works to a third party service provider has become a trend rather than an idea. PCI Shanghai has full-time secretarial staffs to assist our clients to handle different types of secretarial works in order to lower cost, save time, improve human resource usage efficiency and concentrate on development of key advantages.

Our services include :

- Bank account opening and e-banking setup
- Exchange foreign fund received into RMB
- Apply for withholding tax certificate for payment to oversea
- Certification of purchase invoices and custom used payment slip
- Bank account transactions checking and confirming
- Company registered address assistance
- Phone pick-up, mails and parcels collect and reply
- Document translation – English to Chinese, Japanese to Chinese
- Application of permit of residence
- Application of foreigner working visa
- Company social insurance and housing fund accounts opening
- Preparing and uploading mandatory financial data to government annually

