



聰誠集團有限公司

Good Faith Group Holdings Limited

聰誠會計師事務所有限公司

Good Faith CPA Firm Company Limited





Macro Financial Vision Collaboration
with Good Faith to
Explore Future Development



企業歷程 Corporate Milestone

聰誠會計師事務所成立於2016年，由擁有近20年本地及國際會計師事務所審計工作經驗的香港資深執業會計師劉國康先生創立，個人及公司多年來合共擔任超過100家香港及美國上市公司審計師，服務逾1,000家中小企業，更先後成功為十多間中港資企業客戶於香港及美國成功上市。

聰誠盡心為初創企業、商家及投資者服務，①讓初創業者不費力處理繁瑣的財務管理問題，專注開發自己的產品及服務，為初創市場爭分奪秒，提升成功機會；②透過稅務策劃、市場推廣、改善營商模式和收購合併等，為穩健的企業家提供開源節流的增值方案；③籍著了解高資產值客戶的個人取向，配合廣闊的專業知識及經驗，提供更全面、更富市場洞悉力的投資意見及行動。

我們明白成功為客戶完善及提升財富及企業管理，才會是聰誠的成功。

Good Faith CPA Firm Company Limited ("Good Faith" or the "Firm") was founded in 2016 by Mr. Victor Lau, a Fellow Member of the Hong Kong Institute of Certified Public Accountant with nearly 20 years of audit experience in both local and international accounting firms. Mr. Lau and the Firm have audited more than 100 Hong Kong and U.S. listed companies, served over 1,000 small and medium enterprises over the years, as well as assisting more than 10 Chinese and Hong Kong corporate customers to successfully list in Hong Kong and the U.S.

Good Faith serves start-ups, corporates and investors with passion, 1. helping start-ups handle their complex financial management issues to let them focus on developing their products and services, allowing the start-up market to have the peace of mind needed to enhance the chance of success; 2. providing value-added and cost efficient solutions to established enterprises through services such as tax planning, marketing, business model enhancement and merger & acquisition; 3. providing comprehensive and insightful investment advices and actions via thorough understanding of the personal preferences of high net worth clients and our extensive professional knowledge and experience.

We fully understand that our success hinge on successfully helping our clients to perfect and improve their wealth and corporate management.



服務範疇 Our Services

① 會計賬務 Accounting and Book-keeping

提供專業而優質的外判會計服務，節省經營成本的同時，可全面反映企業的財務狀況和經營表現，方便安排核數報稅，分析財務數據，為企業策劃未來。我們的專業團隊，為企業解決會計上的煩惱，令企業家能更專注業務發展。

Provide professional and quality outsourced accounting services, fully reflecting the financial situation and operating performance of our corporate clients while at the same time helping them save operating costs, making auditing and tax reporting hassle free, analyzing financial data and planning for the future of our corporate clients. Our professional team will strive to help our corporate clients take care of their accounting issues so that they could stay focused on the development of their businesses in a hassle-free manner.



② 審計及審閱

Auditing and Review

我們為各大、中、小型的有限公司提供年度法定審計服務，作報稅及融資之用，也為企業提供特殊審計及審閱服務，例如為收購合併進行審查、盡責調查、為申請香港政府各項基金作準備。我們的審計專業團隊，按照香港或國際財務報告準則編制財務報表，有條不紊地反映當下業務財務狀況，為企業管理層作出重大商業決定及策劃未來發展方向奠下基礎。

We provide annual statutory audit services for large, medium and small limited companies for tax reporting and financing purposes, as well as special audit and review services for corporate clients such as review and due diligence for mergers and acquisitions, and preparation for applications for various Hong Kong Government funds. Our professional audit team prepares financial statements in accordance with Hong Kong or International Financial Reporting Standards in order to reflect the current financial position of the business in an orderly manner thus laying the foundation for corporate management to make major business decisions and plan for the future.

③ 上市顧問

IPO Consultant

我們的專業團隊協助企業於香港及美國上市，成為您公司的財務總監及項目經理，統一與其他上市所需的專業團隊溝通，省卻協作上的不必要誤會，減少不必要的時間及費用。我們的上市服務由初步財務健康檢查，初步審視上市可行性，以至財務盡職審查、企業管治、物色及委任上市專業團隊、預計集資額、正式向港交所提供上市申請、回覆證監會提問、安排路演及公關程序、印刷及校對招股書及股份發行等上市程序，亦提供上市後支援服務，讓你專注業務發展，成為行業領導。

Our dedicated team assists companies to list in Hong Kong and the U.S., acts as your company's finance director and project manager and communicates with other professional teams involved in the IPO to eliminate unnecessary misunderstandings and minimize unwarranted time and expenses. Our IPO services range from preliminary financial position review and preliminary assessment of feasibility of listing to various listing procedures such as financial due diligence, corporate governance, identification and appointment of professional listing teams, proposal of fund-raising size, formal listing applications to the Hong Kong Stock Exchange, responses to SFC queries, arrangements for roadshows and public relations activities, printing and proofreading of prospectuses, and issue of shares. We also provide post-listing services to enable you to focus on the development of your core businesses and become the industry leader.

④ 稅務策劃

Tax Planning

全球性的共同匯報準則生效下，企業要如何準備報稅文件，並在合法合規的情況下，扣減應交稅款及精確預算支付稅額，避免不必要的罰款及利息支出，省下的稅款為企業、董事及股東增加額外現金流或改善財務狀況。我們的專業團隊為企業及管理層制定好稅務策劃方向，增加企業競爭力及增值個人財富。

Under the Common Reporting Standards ("CRS"), it is crucial for companies to prepare tax reporting in such a way as to minimize tax payable, accurately project tax amounts in a legal and compliant manner and avoid unnecessary penalties and interest expenses. The taxes saved will effectively bring in additional cash flow or improve the financial position for companies, directors and shareholders. Our professional team will prepare the most appropriate tax planning solution for companies and management, increase corporate clients' competitiveness and add value to personal wealth.

⑤ 公司秘書

Company Secretary

商業夥伴由公司註冊開始，成立香港有限公司、英屬處女島、薩摩亞、塞舌爾共和國、開曼群島等離岸公司註冊，適合不同業務實際需要，我們的服務計劃及收費清晰透明，沒有隱藏附加收費，讓你專心創業。我們的專業團隊提供法定公司秘書服務，包括提供代名董事及股東服務、提供註冊辦事處地址、週年申報表、重要控制人登記冊、增加股本、股東轉讓、董事變更、業務地址變更、撤銷公司註冊等。

Business partners start with registration of a company. The establishment of Hong Kong limited companies or registration of companies offshore such as British Virgin Island, Samoa, Seychelles Republic and Cayman Islands meet different business needs. Our service plans and fees are clear and transparent with no hidden surcharges so as to enable you to focus on starting your business. Our professional team provides statutory company secretarial services, including provision of proxy/nominee directors and shareholders, provision of registered office address, annual returns, significant controller register, share allotment, shareholder transfers, changes in directors, changes in business address, deregistration of company, etc.

⑥ 物業投資

Real Estate Investment

置業或物業投資是人生非常重要的目標，因為不少人投資物業，成功帶來巨大財富，足以影響個人財富累積及退休質素。香港地少人多，需求有增無減，經濟仍不斷增長，長遠來說，香港的物業市值將能平穩地增長。我們根據客戶的要求，如物業地點、物業類型及特點、單位方向、價錢、裝修要求等，協助客戶尋找合適的單位用作自用或投資。我們的專業團隊能提供位於香港、大灣區及主流海外物業（包括住宅、工商、土地）供客戶選擇。配合財富管理方案，與大部份銀行、按揭公司及律師連繫合作，無論你是新按、轉按或加按套現，都能免費為您提供較市場更具競爭力的優惠方案。

我們能為客戶提供市場上罕有的「善用物業升值」方案，在沒有增加額外成本的情況下，增加將來現金流數百萬。

Home ownership or property investment is a very important goal in life, as the success in such investments can bring huge wealth and significantly affect the accumulation of personal wealth and the quality of retirement. Hong Kong's property market value is expected to steadily increase in the long run in light of limited supply, increasing demand and a growing economy. We help our clients to locate the appropriate properties for their own use or investment according to their requirements, such as property location, property type and characteristics, orientation of the properties, price and decoration requirements. Our team of professionals can provide clients with choices of properties located in Hong Kong, the Greater Bay Area and major overseas locations (including residential, industrial and commercial, and land). We will also provide the most appropriate wealth management solution in collaboration with most banks, mortgage companies and lawyers to offer you competitive solutions for new mortgage or refinancing of properties.

We can also provide clients with the unique "Additional Gain From Property Appreciation" solution where your cash flow can be increased by as much as a few million dollars without additional costs.



⑦ 財富管理 Wealth Management

財富管理是人生重要課題，專業的財務策劃顧問能為客戶不斷增值及傳承財富。雖然現今社會屬知識型經濟，但很多人還是對「財富管理」不能全面了解或存在誤解，不清楚有甚麼工具能切合個人財務狀況，現在就開始保障你的將來，避免錯過了及早理財策劃的最佳時機，在真正有財務及保障需要時，顯得束手無策。

我們的專業團隊能為個人及企業提供資產及財富管理方案，實現業務及家族文化和財富傳承。例如：如何利用槓桿方式倍大資產及現金流、如何以相宜價錢獲得最好的醫療服務（醫生、藥物、住院）。

Wealth management is an important topic in life, and professional financial planning consultants can help clients to continuously add value and inherit wealth. Despite our society is now a knowledge-based economy, many people still do not fully understand or misunderstand "wealth management" and still do not know what tools are in place to fit their personal financial needs. Start protecting your future now and avoid missing the best opportunity for early financial planning and being caught in surprise when real financial and protection needs appear.

Our dedicated team provides individuals and businesses with asset and wealth management solutions for the realisation of business and family culture and inheritance of wealth, for example, how to leverage assets and cash flow and how to get the best medical care services (doctors, medicines, hospitalisation) at an acceptable price.

⑧ 項目投資 Project Investment

我們的項目投資服務主要分有三大範疇及目標。第一，透過不同的商業模式建議，為個人或企業客戶把現有的人際網絡產生最大化效益，增加主動式及被動式收入及利潤。第二，為初創或大中小企業具市場潛力的發展項目，提供策略性建議，吸引項目投資者注資及推動。第三，為項目投資者尋找有潛在價值的發展項目。然而，項目範圍廣闊，金額由數萬至過億，適合個人、初創或大中小企業及投資者。

我們的專業團隊為個人或企業提供非常有參考價值的建議，看重投資回報率及可行性建議，增加主動式及被動式收入及利潤。

Our project investment services are divided into 3 major categories and objectives. First, through different business model proposals, we help our individual or corporate clients to maximize the benefits of their existing networks, and increase active and passive revenue and profits. Second, provide strategic advices on projects with market potential for start-ups and large, medium and small enterprises to attract capital injections and engagement of project investors. Third, identify projects with potential values for project investors. The projects fall in an extensive spectrum with amounts ranging from tens of thousands to more than \$100 million and are suitable for individuals, start-ups or large, medium and small enterprises and investors.

Our professional team offers invaluable proposals for individual or corporate clients. We value return on investments and feasibility proposals and strive to increase active and passive revenues and profits.

⑨ 策略夥伴 Strategic Alliance

知識型及共享經濟乃全球大勢所趨，在互聯網及社交平台急速發展的情下，初創及中小企業如何面對全球化挑戰？在經濟周期快速轉變的情況下，如何共創雙贏？

「單打獨鬥」的營商時代早已過去，更有效的業務增長方式，相信是與不同專業的商業夥伴合作，各自開放生意網絡及透過「推薦行銷」相互引薦生意，以口碑「推薦」達至行銷目的。為甚麼要在業務發展上加強「推薦行銷」呢？因為目標客戶更精準、信任度更高、推廣速度更快。

我們的專業團隊為個人或企業提供非常有參考價值的建議，包括如何利用推薦行銷成為合作夥伴、組織協力團隊、槓桿人際網絡，如何做到「本地生意，環球網絡」，並增加成功做到生意的機會。

Knowledge-based and shared economy are the global trend. With the rapid development of the Internet and social platforms, how should start-ups and small and medium enterprises face the challenges of globalization? How should they achieve a win-win situation in the light of rapid changes in economic cycles?

The era of "fighting alone" has passed. The more effective way for growing business is to collaborate with different professional business partners, open up their business networks and refer each other through recommendation for marketing purposes. The reason why we should enhance recommendation as a means of marketing in business development is to more accurately target customers, increase level of trust and promote in a more efficient manner.

Our professional team offers invaluable proposals for individual or corporate clients, including how to become business alliance through recommendation, organise collaboration team, leverage personal network, achieve "local business, global network", and increase the chance of successful transactions.



管理層簡介 Executive Summary

財務專業以外 領會營商智慧 認清行業需要
Apart From Our Expertise in Finance
Understand the Wisdom of Doing Business
Recognize Industry Needs

劉國康先生是聰誠會計師事務所有限公司和聰誠集團有限公司的創辦人及董事總經理，個人擁有超過20年本地及國際會計師事務所豐碩工作經驗，曾擔任跨國會計師事務所的高級管理職位逾10年，管理團隊超過50人，曾為香港及美國上市公司完成上市前期及後期的財務工作，包括審計、內控、盡職審查、稅務、融資及其他相關商業服務。聰誠集團擁有豐富實戰經驗及可信賴的專業團隊。

劉先生深明稱職的會計服務團隊，除必須具備行內專業認可資格外，亦要對全球各行業的運作及業務發展趨勢有透徹洞悉和理解，從中領會客戶業務的營商睿智，認清行業需要。於是，劉國康除修畢英國愛丁堡納皮爾大學會計系榮譽學士學位，持有資深執業會計師FCPA(Practising)、國際會計師等專業資格外，更是少數同時擁有註冊財務策劃師及香港地產代理(個人及公司)牌照。多年來，劉先生更活躍於中港商界，聯繫廣結各專業範疇的人際網絡，曾創立BNI香港「傳承」(Legacy)分會並出任創會主席，聯繫全球22萬多個成功企業領袖。

Mr. Victor Lau is the founder and managing director of Good Faith CPA Firm Company Limited and Good Faith Group Holdings Limited (the "Group"). He has over 20 years of extensive experience in local and international CPA firms, and has been the senior management of international CPA firms for over 10 years and managed a team of more than 50. He has been responsible for the pre-listing and post-listings financial services for companies listed in Hong Kong and the U.S., including audit, internal control, due diligence, tax, financing and other related businesses. Good Faith Group Holdings Limited has a team of trusted professionals with solid experience.

Mr. Lau understands that apart from professional accounting accreditation, a team of professional accountants should also have thorough insight and understanding of the operation and business trends of various industries around the world, understand the business wisdom of clients' business and recognize industry needs. In addition to holding a bachelor's degree (honours) in accounting from Napier University in Edinburgh, the United Kingdom, he is also a Fellow Certified Public Accountant (FCPA(Practising)), international accountant and simultaneously one of the few also registered as professional financial planner and owns a Hong Kong estate agent (personal and company) licence. Over the years, Mr. Lau has been active in the business community in China and Hong Kong with extensive networks in a wide range of professional fields. He founded the BNI Hong Kong "Legacy" chapter and served as the Founding President, connecting more than 220,000 successful business leaders around the world.

集團願景及組織

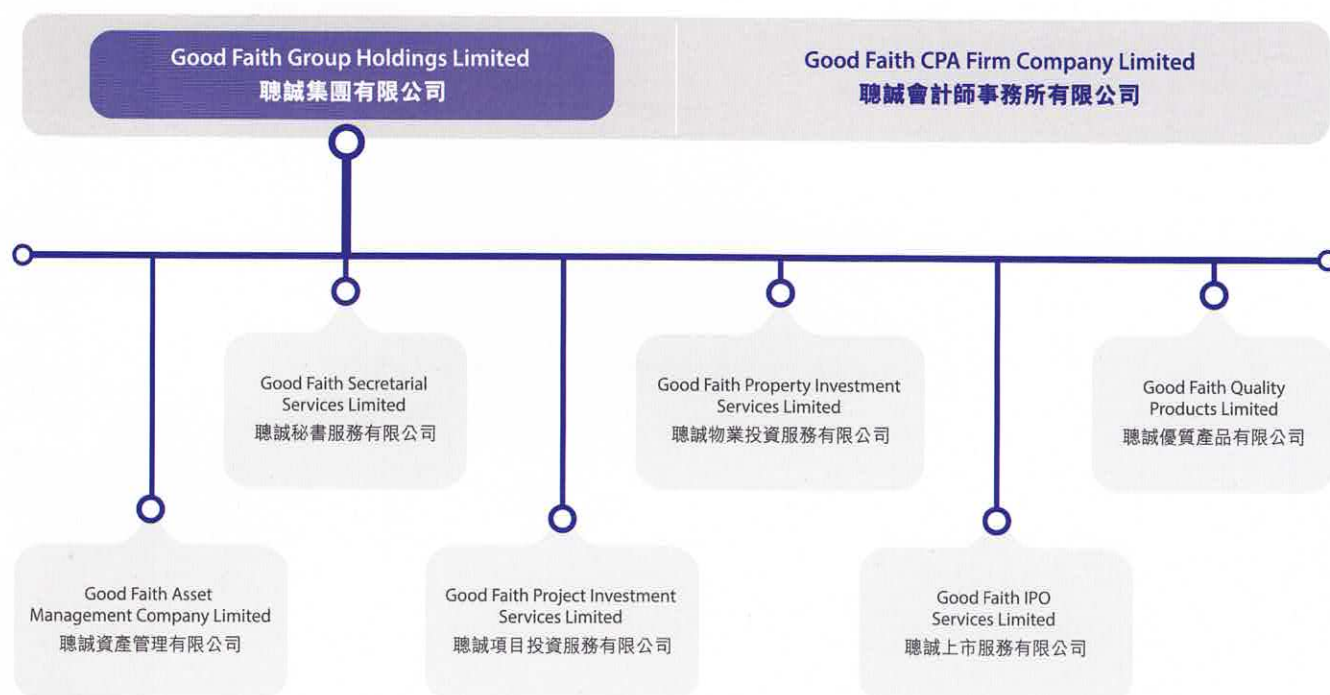
The Group Vision and Organization

聽誠會計師事務所有限公司創立至今，一直專注審計審閱、會計賬務、盡職審查、上市顧問、稅務策劃和公司秘書等專業企業服務，並由資深執業會計師團隊沿途帶領，為客戶提供可行適切的財務建議，紮根香港，服務全球，助您把握發展機遇，攜手達致理想目標。

2019年，聽誠集團有限公司的成立更進一步整合項目投資、財富管理、物業投資、優質健康生活等服務，滿足獨一無二的個人及業務發展需要，為您草擬及規劃人生藍圖。

Since its inception, Good Faith CPA Firm Company Limited has been focused on audit, accounting, due diligence review, listing consultants, tax planning and company secretary and other professional business services, led by a team of veteran certified public accountants along the way, to provide customers with feasible financial advice, rooted in Hong Kong, serving the world, to help you grasp the development opportunities, work together to achieve your desired goals.

In 2019, the establishment of Good Faith Group Holdings Limited has further integrated services such as project investment, wealth management, property investment and quality products of healthy living to meet your unique personal and business development needs and draw up and plan a blueprint for your life.



專業資格及認證

Accreditation and Certification

- ① 香港資深執業會計師
Fellow Practising Member, Hong Kong
Institute of Certified Public Accountants

香港會計師公會資深會員
Fellow Member, Hong Kong Institute
of Certified Public Accountants

- ② 英格蘭及威爾斯特許會計師
ACA, The Institute of Chartered
Accountants in England and Wales (ICAEW)

- ③ 香港註冊財務策劃師
Registered Financial Planner (HKRFP),
Society of Registered Financial Planners

- ④ 香港資深稅務學會會員
Fellow Member, The Taxation Institute
of Hong Kong, TIHK

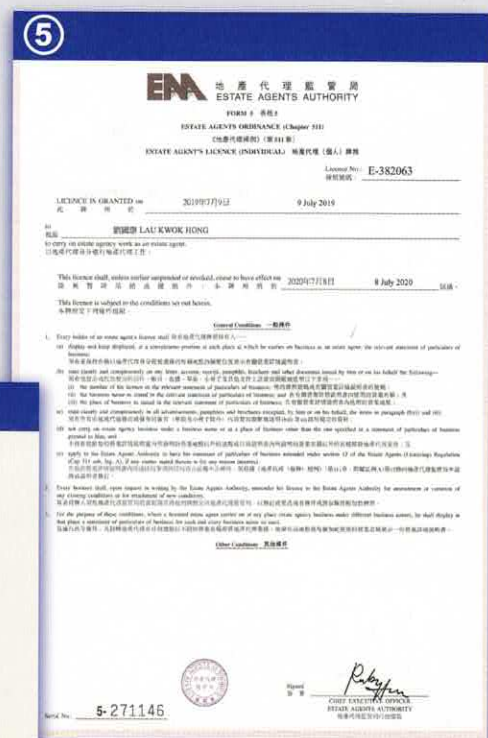
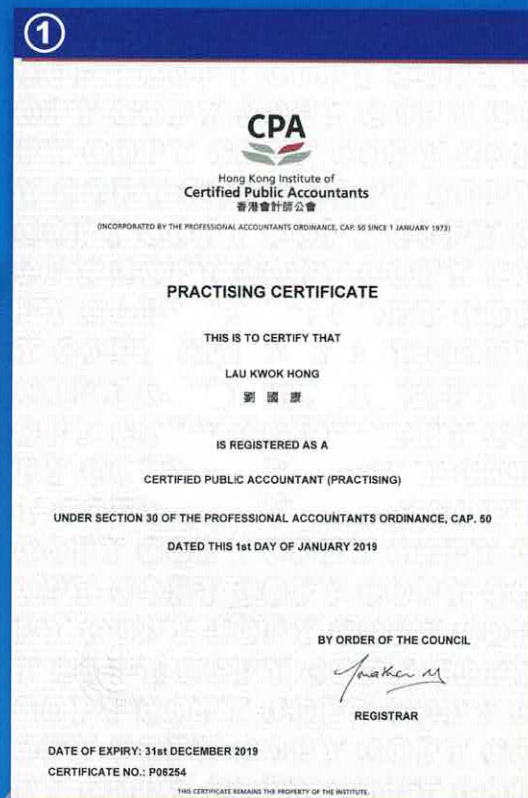
- ⑤ 香港地產代理(個人及公司)牌照
Estate agent's license (Individual and
Company)

香港商業會計師界協會個人會員
Individual Member, Hong Kong Business
Accountants Association

香港中小型企業總商會永久公司會員
Life-time Corporate Member, The Hong
Kong General Chamber of Small and
Medium Business

香港網商會註冊企業會員
Member, Hong Kong Netrepreneurs
Association (HKNA)

中國香港商會會員
Member, Hong Kong China Chamber
of Commerce (HKCHCC)



西安
Xian

美國
USA

北京
Beijing

上海
Shanghai

全球客戶及網絡連繫 Global Clients and Connection

馬來西亞
Malaysia

聰誠會計師事務所有限公司和聰誠集團有限公司一直積極拓展中港、海外市場，累積應對不同國家及地區、不同業務界別的實戰經驗及意見分享。過去多年，我們遍踏中港及海外各地，為專業團隊豐富國際財務視野。

廣州
Guangzhou

Good Faith CPA Firm Company Limited and Good Faith Group Holdings Limited have been actively expanding the China, Hong Kong and overseas markets and accumulating practical experience and sharing of views from different countries and regions and different business sectors. Over the years, our footprints have extended throughout China, Hong Kong and overseas to enrich the international financial horizons for our professional teams.

深圳
Shenzhen

📍 全球客戶 實戰經驗
Global Clients and accumulating practical experience

新加坡
Singapore

南京
Nanjing

哈爾濱
Halbin

濟南
Jinan



- 香港貿易發展局創業展參展單位
 - SmartBiz 參展單位
 - Smarthk (廣州)參展單位
- Exhibitor of HKTDC Entrepreneur Day
- SmartBiz
 - Smarthk 2019 (guangzhou)

香港工商總會荃灣分會會計顧問
Accounting Consultant of HKICA
(Tsuen Wan)



香港網商會
「香港網商優秀品牌大獎2018」
Outstanding Brand Award of Hong Kong Netrepreneurs Association 2018



香港特別行政區政府公司註冊處
企業管治圓桌會議參加者
Participant of Corporate Governance Roundtable of Companies Registry

2018

- 香港貿易發展局創業展參展單位
 - SmartBiz 參展單位
 - Smarthk (福州)參展單位
- Exhibitor of HKTDC Entrepreneur Day
- SmartBiz
 - Smarthk 2017 (Fuzhou)

- 香港貿易發展局創業展參展單位
 - SmartBiz 參展單位
 - Smarthk (杭州)參展單位
- Exhibitor of HKTDC Entrepreneur Day
- SmartBiz
 - Smarthk 2018 (hangzhou)

BNI 香港「傳承」分會創會主席
Founding President of BNI Hong Kong "Legacy" Chapter



2017

香港貿易發展局中國香港服務貿易
洽談會暨香港服務業代表團
(訪問北京)團員

Hong Kong Delegates of
Mainland-Hong Kong Services
Industry Symposium and Hong Kong
Services Industry Delegation to
Beijing

- 香港貿易發展局創業展參展單位
 - SmartBiz 參展單位
 - Smarthk (成都)參展單位
- Exhibitor of HKTDC Entrepreneur Day
- SmartBiz
 - Smarthk 2016 (Chengdu)

2016

中國企業海外投資 - 香港跨境投資
服務業代表團
(訪問重慶、成都)團員

Hong Kong Delegates of 2015
Chinese Outbound Investment -
Hong Kong Cross-Border Invest-
ment Services Mission to Chongqing
and Chengdu





個案分案 Case Sharing

① 財富管理： 通過物業以零成本增加現金流 Wealth Management： Increasing Cash Flow at No Cost via Properties

李先生持有一個香港物業單位超過15年，樓價已升值了3至4倍，還有7年按揭未供完，市值約7百萬。

李先生了解過我們專業的團隊講解「善用物業升值」方案後，於沒有影響任何現金流的情況下，為將來15-20年增加額外100至200萬現金，絕對能幫補優質的退休生活或預留部份現金給太太或子女。

Mr. Lee owns a Hong Kong property unit for over 15 years and the property price has risen three- to four-folds. The mortgage will mature in 7 years and the market value is about \$7 million.

Mr. Lee has learned from our professional team about the "Additional Gain From Property

聯絡聰誠 Contact Good Faith



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Mr. Lee has learned from our professional team about the "Additional Gain From Property Appreciation" solution. Without affecting any cash flow, he has managed to get an additional \$1 to 2 million in cash over the next 15 - 20 years, which will definitely help to better the quality of retirement or set aside some cash for his wife or children.

② 公司秘書、會計、審計及報稅： 良好商業夥伴的開始 Company Secretary, Accounting, Auditing and Tax Reporting： The Beginning of a Good Business Partner

劉先生從事醫藥零售及貿易10多年，擁有數間香港有限公司，並打算成立多數間公司配合業務發展。劉生憶述：「原本委托那間服務公司，數年來未有好好跟進公司的秘書服務、會計、審計及報稅工作，最終收到香港公司註冊處及稅務局罰款通知，罰款近十萬元，還好那時剛好認識了聰誠會計師行的 Victor Lau。」經我們專業的團隊協助後，劉先生省下了數萬元罰款，會計、審計及報稅事宜也一一辦妥。我們還介紹了一些生意上的夥伴，跟劉先生合作，於業務上更上一層樓。

Mr. Lau has been engaged in pharmaceutical retailing and trading for over 10 years, owns a number of Hong Kong limited companies, and intends to set up more companies for business development. Mr. Lau said, "The service company we originally employed was unable to properly follow up on our secretarial services, accounting, auditing and tax reporting, and we finally received penalties from the Hong Kong Companies Registry and the Inland Revenue Department of nearly \$100,000, and it was good I then got to know Victor Lau from Good Faith." With the help from our professional team, Mr. Lau managed to save tens of thousands of dollars in fines and outstanding accounting, auditing and tax reporting issues are settled. We also introduced some business partners who worked in collaboration with Mr. Lau to take his business to the next level.

③項目及物業投資：

找到強勁的商業策略夥伴 猶如找到人生的伯樂

Project & Property Investment :

Finding a strong business strategic partner is like having your talents recognised

梁先生透過以「口碑行銷」的全球性商會認識本集團的資深執業會計師劉先生 Victor Lau。梁先生認為劉先生不但學歷及經驗並重，並擁有強勁的人際網絡及關係，認為劉先生能協助自己找到項目及物業投資的目標，最後交易成功，收購過億項目及物業。梁先生還需要商業、公司秘書、會計審計及報稅服務，一條龍的優質服務令梁先生感到非常滿意。

Mr. Leung met Mr. Victor Lau, a veteran certified public accountant of our Group, through a global commercial association which focuses on referral marketing. Mr. Leung believes that Mr. Lau is not only academically strong and experienced, but also has a strong network and can help him locate project and property investment targets. The transaction has been successfully closed with the acquisition of over \$100 million in projects and properties. Mr. Leung is also very satisfied with the Group's one-stop-shop services in business, company secretary, accounting, auditing and tax reporting which meet all of Mr. Leung's needs.

④上市顧問：

眾多上市專業團隊顧問由資深執業會計師開始

IPO Consultation :

Teams of IPO Experts Start with Veteran CPAs

何先生的集團旗下有眾多不同的業務範圍，包括金礦、健康產品及平台、食肆及持牌財務公司。本集團的資深執業會計師及專業團隊，協助何先生的集團旗下的子公司成功於美國上市，現時集團其他的子公司正進行香港上市的一些前期程序。

Mr. Ho's group is engaged in a wide range of businesses including gold mines, health products and platforms, restaurants and licensed finance companies. The Group's veteran Certified Public Accountants and professional teams have assisted subsidiaries of Mr. Ho's group to successfully list in the U.S., and other subsidiaries of his group are currently conducting some preliminary procedures for listing in Hong Kong.

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