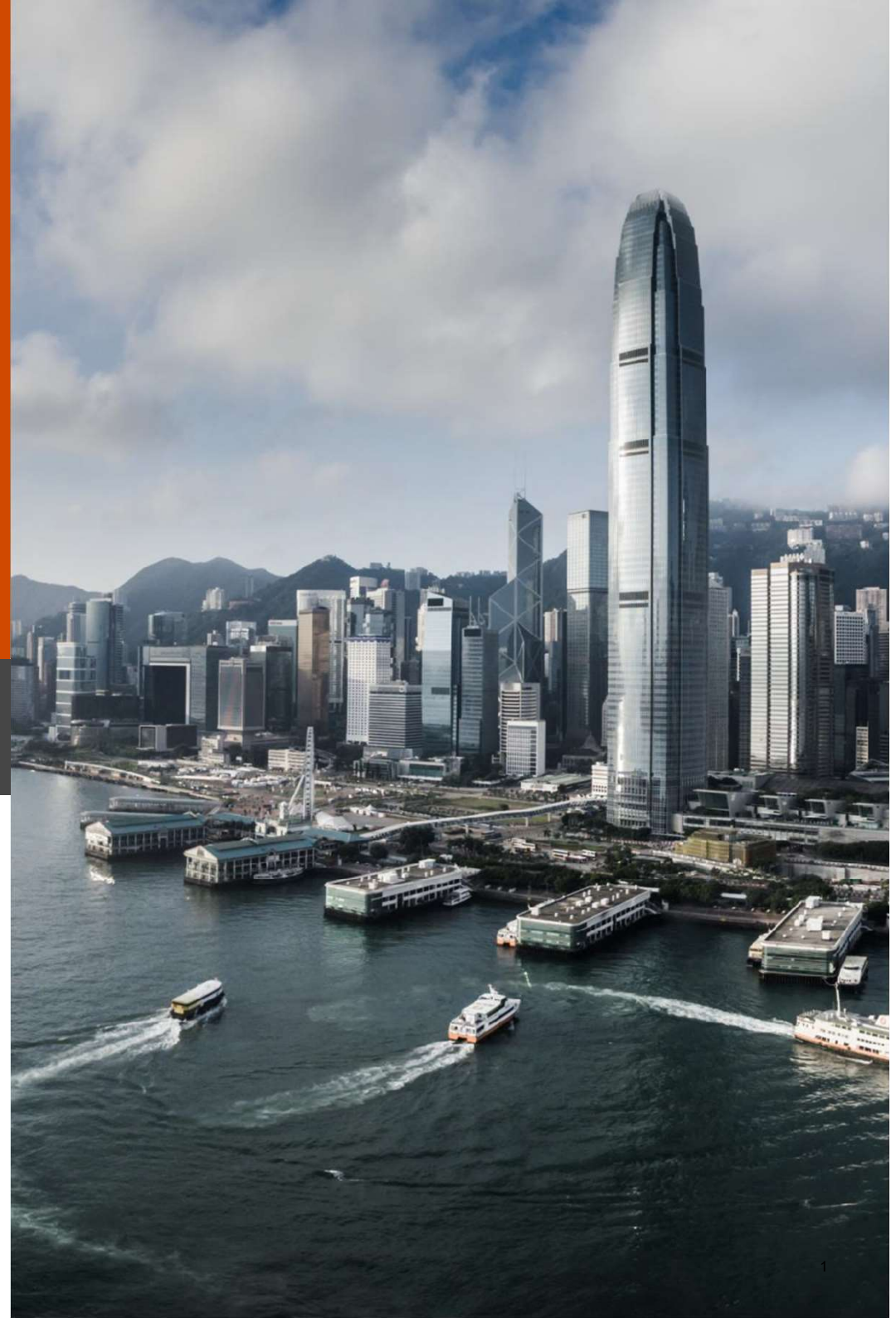


Corporate Services

How do we support our clients?



羅兵咸永道



*Services for
Hong Kong Company*



Corporate services of Hong Kong company

Company establishment & Retainer Services

We assist client in:

- *establishing business presence in Hong Kong and overseas*
- *dealing with on-going compliance and entity maintenance matters locally and globally by collaborating with PwC's global network*



Company Formation and Business Establishment

- Hong Kong - private, public and guarantee companies and limited partnership
- Hong Kong branch registration under Part 16 of Companies Ordinance
- Hong Kong charitable organisation with tax exemption under section 88 of Inland Revenue Ordinance
- Licence applications under other Ordinances
- Assist in bank account opening



Corporate Governance, Compliance and Secretarial

- Named Secretary
- Registered Office
- Complying Significant Controllers Register and appointment of Designated Representative
- Maintenance of corporate records and statutory registers
- Annual General Meeting and Board Meeting Management
- Annual Return preparation & filing
- Review of group structure and policies

Corporate services of Hong Kong company

Group Restructure

How can PwC help?

- *Provide advice and assist in the implementation of group re-organisation, merger and acquisition*
- *Review group structure and advise on structure simplification strategy to enhance risk management and operational efficiency*



Corporate services of Hong Kong company

Services for Listed Companies

We have a dedicated team of professionals who are equipped with in-depth knowledge of laws and regulations governing Hong Kong listed companies and their corporate governance



How can PwC help?

Liaison with Regulators

- Act as named secretary / joint company secretary
- Act as authorised representative under Part 16 of Hong Kong Companies Ordinance
- Liaise with regulatory bodies on behalf of the listed issuers



Corporate Governance

- Prepare and review Corporate Governance Report pursuant to the requirement of the Corporate Governance Code
- Advise on corporate governance policies and framework
- Provide latest update on rules and regulatory disclosure requirements
- Provide training to and help the board of directors of the listed issuers to keep abreast of directors' duties and responsibilities

Statutory Compliance

- Prepare and review the quarterly / interim / annual results announcements and reports and monthly returns
- Assist the Company to organise annual general meetings and handle related matters, prepare and review relevant announcements and circulars, Chairman Script and rundown of the meeting.
- Assist the Company to hold Board, Remuneration Committee, Nomination Committee and other meetings.
- Prepare the disclosure forms and update the register and index pursuant to the Securities and Futures Ordinance
- Prepare standard clarification announcement regarding unusual movements in price and trading volume of the shares pursuant to the Listing Rule
- Advise on compliance requirements under the Companies Ordinance, Listing Rules and Securities and Futures Ordinance in Hong Kong

Accounting services of Hong Kong company

Bookkeeping services

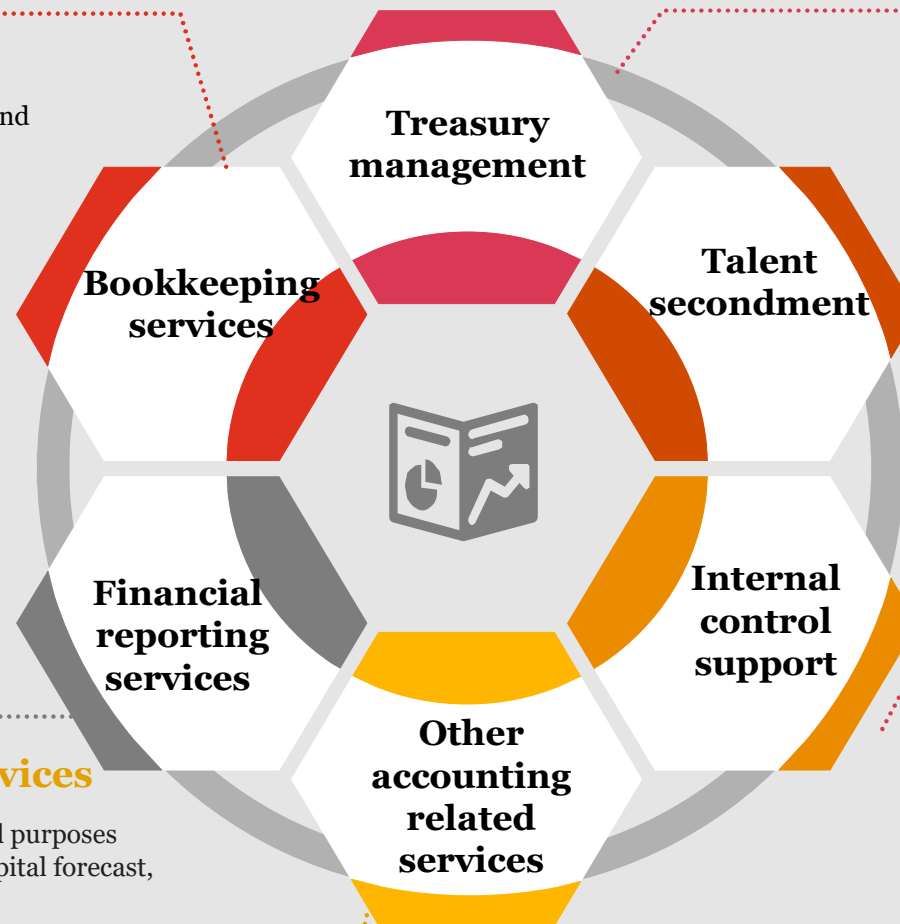
- ❑ Accounting system set-up, implementation and training
- ❑ Management accounts and reports preparation on a monthly / quarterly / annual basis
- ❑ Consolidation of management accounts & schedules and group reporting packages
- ❑ Preparation of FRR returns and other documents for licensed corporations under the Securities and Futures Ordinance

Financial reporting services

- ❑ Financial statements preparation based on Hong Kong Financial Reporting Standards (HKFRS) or other applicable financial reporting frameworks
- ❑ Audit assistance/coordination

Other accounting related services

- ❑ Financial information preparation for special purposes (e.g. capital market transactions, working capital forecast, cash flow forecast, GAAP conversion, etc.)
- ❑ Financial analysis and budgeting
- ❑ Health check on financial reporting procedures and related controls
- ❑ Accounts payable and receivable management
- ❑ Accounting advisory services



Treasury management

- ❑ Provision of designated bank account
- ❑ Administration of invoice payment processing
- ❑ Validation of approved supplier invoices and travel & entertainment reports
- ❑ Cheque/electronic payment preparation
- ❑ Bank transaction reconciliation

Talent secondment

- ❑ Provision of contingent manpower (accounting and payroll function) to bridge temporary resources gap
- ❑ Provision of part-time staff for development of and knowledge sharing on newly set-up accounting and payroll function

Internal control support

- ❑ Assist the company in designing / formulating / documenting the internal control policies, e.g. expenses claim policy, leave management policy

Payroll services of Hong Kong company

All-in-One Solutions

- Seamless transition using best practice project management methodology
- Experienced PwC teams who could contribute to knowledge sharing on best practices
- Develop required documentations and build knowledge repository as part of the transition process
- Automate solutions to eliminate manual work, calculations and paper flow
- Help clients to develop expertise on best practices and statutory knowledge
- Share updates of payroll related legislative changes and provide advisory services on further clarifications to legislative changes, if needed

1 Human Resources	2 Compensation & Benefits	3 Leave, Claims & Attendance Management	4 Statutory Obligations & Tax Filing	5 Digital Business Portal
HR Policies	Payroll Processing & ePayslip	Leave Entitlements	MPF & Pensions Administration	Electronic Payslip
Staff Handbook	RRS Administration	Leave Management (Application & Approval)	New Joiner Enrolment	Document Management
Employment Contracts	Statutory Entitlements (incl. Leave Pay)	Staff Claims	Monthly MPF Calculation & Reporting	Online Payroll Calendar
Onboarding Procedures	Bonus & Salary Increment	Time & Attendance Management	Leaver Termination	
MPF Scheme Setup	Provision of Bank Account & Authorised Signatories	Expenses Claims & Payment Processing	Tax Filing - Employer's Returns & Notifications	
Employees' Compensation Insurance (ECI) Setup & Renewal				
Rental Reimbursement Scheme (RRS) Policies				
Recruitment (Based on client's instruction, liaise with recruitment agents)				



*Services for
BVI/ Cayman Company*



Services of BVI company

Incorporation of BVI Business Companies

- Arrange to incorporate business companies limited by shares in the BVI under the BVI Business Companies Act
- Attend to pre-incorporation and post-incorporation documentation and matters (e.g. first board resolutions, share allotment, appointment of first directors, register updating and necessary statutory filings with registered agent)

BVI Annual Financial Return

- Assist BVI companies, other than listed companies, regulated entities and BVI tax payers, in preparing and filing Annual Return with BVI registered agent within 9 months of the financial year end
- The Annual Return needs to be prepared in prescribed format with BS & PL attached
- Prepare resolution to fix or change financial year end

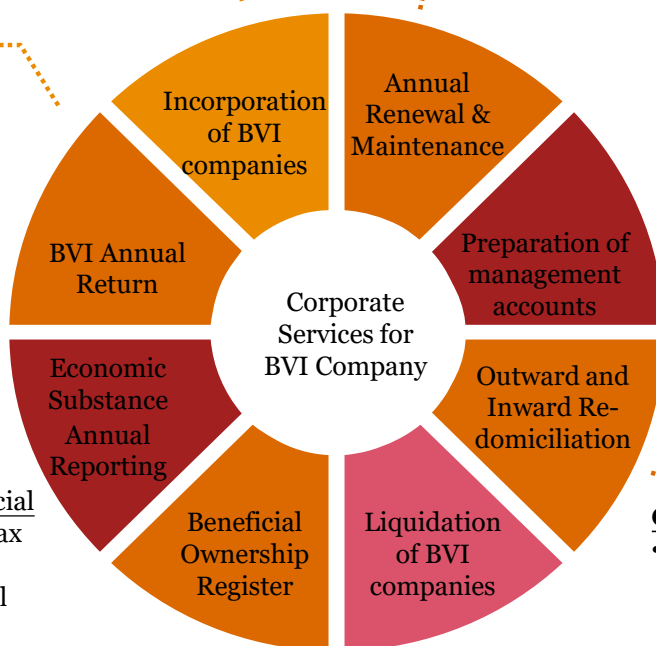
Economic Substance (“ES”) Annual Reporting

- Confirm with the Company its annual assessment on its business activities status for ES Annual Reporting
- Complete ES Return within 6 months from the ES financial year end and arrange submission to BVI International Tax Authority via registered agent
- Assist in change of ES financial year (default ES financial year for company incorporated before 1 Jan 2019 starts from 29 Jun) to tide with the Company’s financial year end

Beneficial Ownership (“BO”) Register

(effective 2 January 2025 with 6 months transitional period i.e. by 2 July 2025)

- Assist in-scope BVI company to identify and verify BO whose details are required to be recorded in the BO Register
- Assist in establishment and maintenance of BO Register with the registered agent
- Attend to ongoing reporting of any changes in BO and the relevant BO information contained in the BO Register within 30 days of the relevant changes to registered agent



Annual renewal, Secretarial support & Maintenance of Statutory records

- Arrange annual renewal of BVI government licence and payment of registered office & registered agent fee
- Provide secretarial support to the Company includes assisting in corporate changes, updating statutory records/registers, notifying registered agent to ensure compliance, applying for certificates of incumbency/good standing
- Maintenance of statutory records, financial records and underlying documentation
- Provide correspondence address in Hong Kong
- Arrange branch registration in Hong Kong under Part 16 of HKCO (if required)

Bookkeeping & Management Accounts Preparation

- Assist in preparation of management accounts (including BS, PL & TB) to facilitate completion of the BVI Annual Return before due date

Outward and Inward Re-domiciliation

- Assist BVI Business Company to re-domicile to another eligible jurisdiction (e.g. Hong Kong) includes preparing all the relevant documents and arranging required legal opinion with legal counsel, attending to relevant filings with registered agent

Liquidation of BVI Companies

- Prepare management accounts up to cessation of business
- Provide pre-liquidation advice
- Prepare all the relevant documents to effect the voluntary liquidation in BVI
- Act as liquidators for BVI company (by PwC BVI licenced insolvency practitioner)
- Attend to publication in offshore gazette and liaise with registered agent re applicable filings with the BVI Registry of Corporate Affairs and obtaining the certificate of dissolution

Services of Cayman exempted company/ Cayman Funds

Incorporation of Cayman Exempted Companies

- Arrange to incorporate exempted companies in Cayman Islands under the Companies Act
- Attend to pre-incorporation and post-incorporation documentation and matters (e.g. first board resolutions, transfer of subscriber's share, appointment of first directors, register updating and necessary statutory filings with registered agent)

Annual renewal, Secretarial support & Maintenance of Statutory records

- Arrange annual renewal of Cayman government licence and payment of registered office & registered agent fees
- Provide secretarial support to the Company includes assisting in corporate changes, updating statutory records/registers, notifying registered agent to ensure compliance, applying for certificates of incumbency/good standing
- Maintenance of statutory records, financial records and underlying documentation
- Provide correspondence address in Hong Kong
- Arrange branch registration in Hong Kong under Part 16 of HKCO (if required)

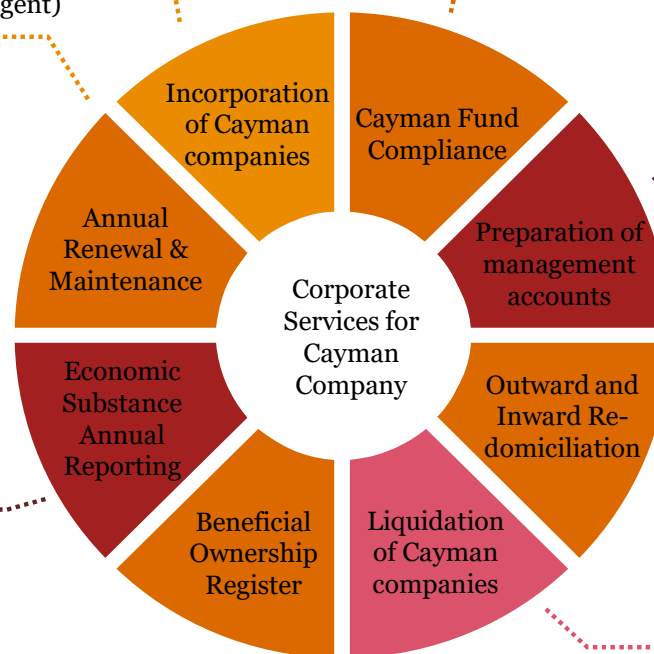
Economic Substance ("ES") Annual Reporting

- Confirm with the Company its annual assessment on its business activities status for ES Annual Reporting
- Complete ES notification annually by 31 January and ES Return (or TRO Form) within 12 months from the financial year end and arrange submission to Cayman Tax Information Authority via registered agent

Beneficial Ownership ("BO") Register

(BOTA came into effect on 31 Jul 2024)

- Assist the Company to identify and verify individual beneficial owners and reportable legal entities whose details are required to be recorded in the BO Register
- Assist in establishment and maintenance of BO Register with the registered agent
- Attend to ongoing reporting of any changes in BO and the relevant BO information contained in the BO Register within 30 days of the relevant changes to registered agent



Cayman Funds Annual Return ("FAR")

- Cayman Private Fund Registration – Prepare Cayman Private Fund application form and arrange submission with CIMA
- Cayman Fund Annual Return Form – Assist to determine and complete information in the FAR form and arrange filing submission to CIMA within 6 months of the fund's financial year end
- Filing deadline for private funds with financial year ended 31 December 2024 is by 30 June 2025

Bookkeeping & Management Accounts

- Assist in preparation of management accounts (including BS, PL & TB) to facilitate management to monitor the Company's financial position

Outward and Inward Re-domiciliation

- Assist Cayman company to re-domicile to another eligible jurisdiction (e.g. Hong Kong) includes preparing all the relevant documents and arranging required legal opinion with legal counsel, attending to relevant filings with registered agent

Liquidation of Cayman companies

- Prepare management accounts up to cessation of business
- Provide pre-liquidation advice
- Prepare all the relevant documents to effect the voluntary liquidation in Cayman Islands
- Act as liquidators for Cayman liquidation
- Arrange publication in offshore gazette and liaise with registered agent re applicable filings with the Cayman Islands General Registry and obtaining certificate of dissolution

Please contact us for more information



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Thank you

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