

[Handled by Qualified Accountants]

Accounting & Auditing Arrangement



1 Annual Accounting Services

[ACCOUNTS SERVICES INCLUDE]

- Handling of accounting entries and records
- Preparation of profit and loss account, balance sheet and trial balance for management review

[AUDIT SERVICES INCLUDE]

- Audited financial statements
- Tax computation
- Complimentary filing of Profits Tax Return

Monthly Entries	Quarterly Fees (HKD)	Special Annual Fees (HKD)
10 or below	\$ 3,500	\$ 6,000
11 - 20	\$ 5,000	\$ 8,000
21 - 30	\$ 6,500	\$ 11,000
31 - 40	\$ 8,000	\$ 14,000
41 - 50	\$ 9,500	\$ 17,000
51 - 60	\$ 11,000	\$ 20,000
61 - 70	\$ 12,500	\$ 23,000
71 - 80	\$ 14,000	\$ 26,000
81 - 90	\$ 15,500	\$ 29,000
91 or above	Negotiable	Negotiable

- Accounting services could be provided on a monthly / quarterly / half-yearly / yearly basis.
- Monthly / half-yearly fees are to be quoted.

2 Annual Auditing Arrangement

Annual Turnover & Investment Value (HKD)	Annual Fees* (HKD)
\$ 1,000,000 or below	\$ 7,000
\$ 1,000,001 - \$ 2,000,000	\$ 8,000
\$ 2,000,001 - \$ 3,000,000	\$ 9,000
\$ 3,000,001 - \$ 4,000,000	\$ 11,000
\$ 4,000,001 - \$ 5,000,000	\$ 13,000
\$ 5,000,001 - \$ 6,000,000	\$ 15,000
\$ 6,000,001 - \$ 7,000,000	\$ 17,000
\$ 7,000,001 - \$ 8,000,000	\$ 19,000
\$ 8,000,001 - \$ 9,000,000	\$ 22,000
\$ 9,000,001 or above	Negotiable

- * The fees are based on SME audit report format, while PE and main GAAP formats are available (to be quoted).
- * The final quotation is subject to different factors including but not limited to the business nature, annual turnover, value of investment holdings, total number of invoices, requirement of physical stocktaking, consolidation, listed company, holding of specific business license and requirement of different financial reporting formats.

