MAZARS BANKING SERVICES

瑪澤金融服務

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MAZARS

SERVICE OFFERINGS IN BANKING

Risk management

- Risk Management Framework: processes for identification, assessment, measurement, mitigation, monitoring and reporting risks, risk register development, risk governance framework, risk management policies and procedures
- Risk Appetite and Risk Culture

Regulation, Compliance and Governance

- Regulatory requirements: regulatory reporting, new prudential rules which impact capital and liquidity positions, asset quality review and stress testing,
- Authorization & Licensing: applying for licenses (HKMA, SFC)
- Conduct: complaints handling, financial crime (AML, sanctions, anti-bribery and corruption, Foreign Corrupt Practices Act, Bribery Act, whistleblowing, anti-fraud), business principles including all aspects of the product lifecycle from initial sales to post sales processes
- Governance: governance framework (accountability, structure, culture and behaviour), board effectiveness review, manager in charge regime, delegated authority review (certification, board succession planning, board and non-executive training)

Financial reporting standards and advisory

- HKFRS/IFRS 9: implementation all aspects of HKFS/IFRS 9 with regards to classification and measurement, impairment, hedging and disclosures (amendments to HKFRS/IFRS 7).
- New Accounting and Financial Reporting issues, including new HKFRS/IFRS 15 Revenue from contracts with customers and HKFRS/IFRS 16 Leases
- Advise on areas which present ongoing accounting and financial reporting challenges including: group reorganisation, financing structures, capital reductions, pension scheme arrangements, disclosures...

Forensic and litigation services

- Litigation and arbitration: expert witness testimony on financial, statutory or professional negligence matters in court, arbitration or mediation proceedings, damage or loss of profit claims, business interruption claims based on assessment of costs of delays and work stoppages, bankruptcy and business reorganisations requiring special audits and examinations, valuation of company shares, either majority or minority holdings, and support for legal proceedings
- Investigations: authoritative and impartial advice in investigations and asset recoveries (fraud and financial Investigation, global asset tracing and recovery)

Internal audit

- External Quality Assessment (EQA) over the effectiveness of existing internal audit arrangements: advice and training on how to improve internal audit approaches and methodologies, development and assessment of risk management and internal audit frameworks, internal audit strategies and plans,
- Internal audit outsourcing

Quantitative solutions & Risk modeling

- Valuation: independent pricing of financial instruments for all existing financial markets (interest rate, credit, FX, inflation, equities, commodities, hybrids, etc.) and types of instruments (from plain vanilla to exotics and complex structures),
- Validation: validation of valuation and risk management models: theoretical validation of the model (adequacy, limits, validity domain...), implementation (accuracy, robustness, limits...), calibration (calibration algorithm, market data...), numerical method (consistency, stability), documentation and governance
- Internal Model Assessment: challenge your model, optimize your model governance thanks to our benchmark capacity and enhance robustness and flexibility of your internal models;
- Hedge Accounting Assessment: effectiveness review of hedge accounting, rationalisation of ineffective hedge accounting

Actuarial services

- Employee benefits (valuation of defined benefit plans)

Transaction services

- Due diligence (financial, tax and information technology)
- IPO support services
- Business valuation (feasibility studies, past operational performances and forecast, discount rate and multiples, multiple-criteria approach)
- Anti-corruption due diligence

Tax

- Corporate Tax Advisory including advice in the field of structured finance, strategy on tax litigation, real estate transactions and tax structuring on M&A assignments to minimize both China and Hong Kong taxes
- Corporate Tax Compliance including filing requirement in both jurisdiction by filing tax returns correctly and on time from corporate income tax returns, employer's returns of employees' remuneration to turnover tax returns
- Transfer Pricing Services
- Assistance with Tax Audits and Back Duty Investigations

Global infrastructure finance

- Model audit: review of financial models
- Model build: helping to build a robust financial model for either support bids, acquisitions, divestments and financing processes as well as day-to-day management
- Advisory: full project review and valuation for infrastructure or energy projects including initial due-diligence, bid structuring, finance raising, tax risk mitigation and post financial close tax optimisation, advice on shareholder accounting, SPV audit

Project Management and Project Assurance

- Project scoping and budgeting, Project planning and preparation, Governance and structure definition, Controls and quality, Risk management, Reporting and communication, Project closure

Training services

- Industry's latest developments and evolutions
- All of the areas listed above

關於銀行業相關的服務

風險管理

- 風險管理框架：處理風險過程識別，評估，測量，消除，監控和報告相關環節，完善風險登記冊，風險治理框架，風險管理政策和相關操作制度
- 風險偏好和風險文化

法規，合規和內部控制

- 監管要求：監管報告，影響資本和流動性資金的最新審慎性條例，資產質量評估和壓力測試
- 經營授權和營業執照：關於管業執照申請(HKMA, SFC)
- 從業行為：關於投訴的處理，包括金融犯罪（反洗錢，制裁，反賄賂和腐敗，海外反腐敗法，舉報，反欺詐），涵蓋從產品最初銷售到售後過程中生命周期各方面的商業準則
- 內部控制：內部控制框架（可靠性，結構，文化和行為規範），董事會成效審查，經理責任制，授權審查（認證，董事會繼任計劃，董事會和非執行董事的培訓）

財務報告準則和建議

- 香港及國際財務報告準則（“HKFRS/IFRS”）第9則：關於HKFRS/IFRS 9的全面貫徹實施，包括金融資產的分類和測量，減值，頭寸的對沖和平倉（基於對HKFRS/IFRS 7的修改）
- 關於新會計和財務報告的問題，包括關於客戶合同收入的新HKFRS/IFRS 15以及租賃的HKFRS/IFRS 16
- 關於會計和財務報告面臨的挑戰在以下方面提供持續性建議：集團重組，財務結構，減資，養老金計劃安排，信息披露等

法證服務

- 訴訟和仲裁調解：在法庭上就金融，法規或專業過失，在仲裁或調解程序中，利潤損失追索，基於對延時和工作終止帶來的成本估算進行業務中斷索賠，需要特殊審計和測試服務的破產和業務重組，公司多數股權和少數股權估值，法律程序支持等方面擔任專家證人
- 調查：在調查和資產追回方面提供權威公正的建議（反欺詐和金融調查，全球資產追蹤與追回）

內部審計

- 當前外部審計安排有效性的外部質量評估(EQA)：關於如何提高內部審計方法，發展和評估風險管理以及內部審計框架，內部審計策略和計劃方面的專業建議和相關培訓
- 內部審計外包服務

量化解決方案和風險建模

- 估值：對金融市場上已有的金融產品提供獨立的定價服務（利率，信用，外匯，通脹，股權，大宗商品和混合產品等）
- 校驗：對風險估值和管理模型進行校驗：校驗模型的理論可行性（充足率，限制，有效範圍等），實施情況（準確性，可信度，局限性等），校驗（標定算法，市場數據等），計算方法（一致性，可靠性），資料歸檔與監督控制
- 內部模型評估：基於我們標準化的專業能力，對內部模型進行審查，優化和監控，以期提高模型的可信度和靈活性
- 套期保值評估：對套期保值的有效性以及效率低下的套期保值合理性解釋進行評估

精算服務

- 員工福利：對員工固定福利計劃進行估值

交易顧問服務

- 盡職調查（財務，稅務及信息技術）
- 首次公開招股（IPO）支援服務
- 業務評估服務（可行性研究，過往經營業績及預測，折現率及倍數，多準則決策分析方法）
- 反腐敗盡職調查

稅務服務

- 公司稅務咨詢：包括結構性金融，稅務訴訟，房地產交易和在涉及中國大陸和香港的並購重組中，實現稅務成本最小化的稅務結構優化等領域
- 公司稅務合規性：我們可以提供所有的納稅申報服務，從企業所得稅納稅申報和雇員的薪酬所得稅申報，根據當地法規要求，協助客戶按時且正確地填寫各項稅務申報單
- 全球轉移定價構架
- 協助稅務審計和銀行盡職調查

全球基礎設施金融服務

- 模型審計：對金融模型審查
- 模型建立：協助客戶建立有效的金融模型來解決投標，並購，資產分離和其他金融活動，以及例行的日常管理
- 專業建議：為客戶提供基礎設施和能源領域全方位的項目審查和估值，包括初始盡職調查，投標結構，融資渠道，稅務風險消除和財務結算後的稅務優化問題，以及關於股東權益會計計算的建議，特殊目的實體(SPV)審計等

項目管理和實施監督

- 我們提供包括項目範圍和預算，項目計劃和準備，項目治理和結構內容定義，項目控制和質量管理，風險管理，相關報告和溝通，項目結束等環節的各項專業服務

相關培訓服務

- 行業最新發展動態及變革
- 以上所涉及的所有領域

Contact

www.mazars.hk

Mazars Banking Services

Stephen Weatherseed 韋大象先生

Managing Director 董事總經理
T: (852) 2909 5699
E: stephen.weatherseed@mazars.hk

Annie Chan 陳惠卿女士

Director (Regulatory) 董事
T: (852) 2909 5589
E: annie.chan@mazars.hk

Pierre Latrobe

Director (Banking) 董事
T: (852) 2909 5572
E: pierre.latrobe@mazars.hk

Detailed information available on
www.mazars.hk
https://www.linkedin.com/company/mazars-in-hong-kong/

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MAZARS