



Marcum Bernstein  
& Pinchuk LLP

麦楷博平会计师事务所



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[marcumbp.com](http://marcumbp.com)

## OUR FIRM

Marcum Bernstein & Pinchuk LLP ("MBP") is an international accounting and advisory firm with offices in the United States and China. The firm has combined the China practices of one of the largest, most recognized accounting and advisory firms in the United States with one of the largest, most experienced firms in China servicing U.S. public companies. Our partnership provides middle market clients with unparalleled expertise, resources and credibility. For almost 15 years we have been serving clients across China with a staff of over 75 professionals located in Beijing, Guangzhou, Shanghai and Hangzhou. Since the vast majority of our team have Big Four experience and are locally hired, Marcum Bernstein & Pinchuk has the knowledge, experience, commitment and responsiveness to deliver services on time and maintain long standing client relationships around the globe. We are confident the service platform we offer delivers the highest level of experience, quality and value.

## INTERNATIONAL EXPERTISE

Marcum Bernstein & Pinchuk is adept at providing an extensive range of professional services and a high degree of specialization to both domestic and international clients. The firm represents public and private companies in a wide variety of industries internationally. Our firm's history dates back to 1951, which includes almost 15 years of serving clients based in China. This experience has been a critical factor to our understanding diverse cultural environments, and it has provided us with a foundation that is unique among professional service firms in the middle market community.

Given the complexities of international transactions and the shifting regulatory environment, we believe that a key to our success is our locally-based, U.S.-trained and qualified bilingual staff. With offices in the U.S. and China, we are able to provide fully coordinated and timely services to our clients to meet all filing requirements and deadlines.

Our commitment is to deliver excellent service, on schedule, at a reasonable, affordable cost. Furthermore with the combined resources of our local and U.S. staff, we perform our services without the reliance of outside consultants. The combination of our knowledge, insight and integrity allows us to serve our clients efficiently and effectively in all areas of SEC, GAAP Audits and Conversion, transaction advisory and internal audit services.



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## 关于我们

麦楷博平会计师事务所(“麦楷博平”)是一家在美国和中国均设有分公司的国际会计咨询公司。它结合了两家知名会计咨询公司在中国的实践经验，其中一家是美国最大、最具认可度的会计咨询公司之一，另一家则是中国最大、最有经验服务于在美国上市的中国企业的公司之一。我们的合并对中型企业的客户提供更无与伦比的专业知识、资源和信誉。经过近15年来的发展，超过75名专业人士分部于北京、广州、上海和杭州，致力于为中国各地的客户服务。我们的本土专业团队绝大多数拥有四大会计师事务所的经验，我们的知识、经验、承诺和及时反应能力确保服务按时交付并与国际客户保持长期关系。我们相信我们的服务平台能确保提供最高水平的经验、服务质量和价值。

## 国际化专业技能

麦楷博平的优势在于对国内外客户提供广泛的专业服务和高度专业化分工。我们的客户包括国际各行业的上市公司和私有公司。我们公司的历史可追溯到1951年，其中包括近15年服务中国客户的经验。这方面的经验加深了我们对中国文化背景的理解，并使我们区别于其他为中型企业客户提供专业化服务的公司。

鉴于国际交易的复杂性和管理环境的变化，我们成功的关键在于我们优秀的专业团，源于本土、美国系统培训，具备优良的技能 and 双语能力。我们在美国和中国均设有分公司，能够为客户充分及时地提供协调性服务，以满足客户的需求并确保工作按时完成。我们承诺在一个合理的价格下提供优质的服务。此外，随着中美双方工作人员的整合，我们能够在不依赖外部顾问的条件下开展我们的服务。知识、视野和诚信至上的结合使我们能够有效及时地向客户提供各个领域的服务，包括美国证券交易委员会的相关准则审计、美国会计准则审计和不同会计准则的转换、交易咨询和内部审计服务等。



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## SEC ASSURANCE SERVICES

Ensuring compliance with the complex and often-changing Securities and Exchange Commission's (SEC) rules and regulations presents a never-ending challenge for publicly-traded companies. Our SEC Services team keeps you informed of changes in regulations that may impact you regardless of where your business operates.

Some of the services we provide include:

- Annual Audits and Quarterly Reviews
- Reverse Mergers and Recapitalizations
- Special Purpose Acquisition Companies (SPACs)
- Mergers and Acquisitions
- Merger Proxies
- Initial Public Offerings and Registration Statements
- Investment Company Act of 1940 Compliance
- Going Private Transactions
- Advising Businesses on Raising Capital and Securing Financing
- Private Investment in Public Entity (PIPE) Transactions
- Audit Committee Advisory Services
- Tax Planning and Compliance
- Sarbanes-Oxley Section 404 Attestation Services

## GAAP AUDITS AND CONVERSION

Marcum Bernstein & Pinchuk provides auditing services for China-based companies who wish to have their stock listed on the U.S. Stock Exchange through IPOs or reverse mergers transactions. In addition, we serve U.S.-based companies requiring auditing services for their Asia-based subsidiaries in order to prepare their audited, consolidated financial statements. Marcum Bernstein & Pinchuk can assist companies needing to transition from one set of accounting standards to another. We also provide auditing services for clients who prepare their financial statements in accordance with accounting principles generally accepted in the United States of America.





## 美国证券交易委员会（SEC）服务

确保遵守证券交易委员会的各种规则和惯例为上市公司提出了一个永无止境的挑战。我们将利用我们有关业务咨询和会计准则的一切资源为客户提供一个团队服务。我们的SEC团队将为客户随时更新SEC准则变化。

我们提供的部分服务如下：

- 美国会计准则年度审计和季度审核
- 反向收购和资本重组
- 特殊目的收购公司（SPACs）
- 合并和收购
- 合并代理
- 首次公开招股及登记表
- 1940年投资公司法案
- 私有化交易
- 为筹集资金的企业提供咨询并确保融资
- 私人投资上市公司（PIPE）交易
- 审计委员会咨询服务
- 税收筹划与合规
- 萨班斯法案第404条认证服务

## 美国会计准则（GAAP）审计和转换

麦楷博平为有意通过IPO或者反向收购方式在美国证券交易所上市的中国公司提供审计服务。本所业务包括为美国公司在亚洲的子公司提供审计服务并协助美国母公司的合并财务报表审计。本所协助客户采用和遵守不同会计准则的报告和披露要。本所的业务还包括为按照美国会计准则准备报表的公司提供审计服务。

## TRANSACTION SERVICES

### Due Diligence Services

Performing due diligence on potential partners, distributors, suppliers or merger targets helps business owners and strategic acquirers make informed decisions. Marcum Bernstein & Pinchuk's due diligence teams perform the necessary services to optimize the chances of a transaction's success.

### Quality of earnings reviews which include reviews of:

- External Auditor Workpapers
- Customer and Vendor Relationships
- Financial Projections
- Management Information Systems
- Compensation and Benefit Contracts
- Contingency Analysis
- Corporate Governance Functions
- Internal Controls
- Analysis of Industry Trends and Market Outlook
- Analysis of Working Capital and Cash Flow Requirements

### Transaction Advisory Services

- Asset and Stock Sale Comparisons
- 338 h (10) Elections
- Tax Minimization Strategies
- State & Local Tax Analysis and Planning
- Transaction Financing Assistance
- Analysis of Securities and Exchange Commission Requirements
- Review of Asset and Stock Purchase Agreements
- Tax Attribute Preservation
- Sell-Side Exit Strategies
- Sell-Side Preparation of Business or Division to be Sold
- Business Combinations, Recapitalizations, Combinations, Recapitalizations, Leveraged Buyouts and Reverse Mergers

## INTERNAL AUDIT SERVICES

Marcum Bernstein & Pinchuk's internal audit team can assist clients in assessing their business risks while improving operating results. Our team of experienced auditors follows the Committee of Sponsoring Organizations' (COSO) framework to provide structure to the internal control process. This framework is designed to provide "reasonable assurance" regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations.

## INDUSTRY SECTORS

Marcum Bernstein & Pinchuk is recognized for our in-depth knowledge of diverse industries and business sectors. Unlike many smaller firms, our resources span across all industries in order to provide our clients with expertise in the areas they require.

### Marcum Bernstein & Pinchuk provides services in a wide range of industries including:

- Automotive
- Chemical
- Computer Software Development & Sales
- Construction
- Energy & Mining
- Entertainment
- Financial Services
- Food & Beverage
- Hospitality Industry
- Import & Export
- Manufacturing
- Media & Communication
- Pharmaceuticals & Life Sciences
- Professional Services
- Real Estate
- Retail & Wholesale
- Technology



## 交易服务

### 尽职审查服务

为合作伙伴、经销商、供应商或合并目标做尽职审查，帮助企业主作出明智的决定。麦楷博平会计师事务所的尽职审查小组为客户进行必要的审查以优化交易成功的机会。

盈利质量检查包括对以下项目的审查：

- 外部审计师工作底稿
- 客户和供应商关系
- 财务预测
- 管理信息系统
- 补偿和利益合同
- 事故分析
- 公司治理职能
- 内部控制
- 分析行业发展趋势及市场前景
- 分析营运资金及现金流需求

### 交易咨询服务包括

- 资产及出售股票的比较
- 338小时（10）选举法案
- 节税策略
- 州与地方税收分析和规划
- 交易融资援助
- 美国证券与交易委员会要求分析
- 审查资产和股票购买协议
- 税收保全属性
- 出售方的退出策略
- 出售方业务或子公司出售准备
- 企业合并，资本重组
- 合并，资本重组，杠杆收购与反向收购

## 内部审计服务

麦楷博平 认可为客户提供商业风险评估，以提高其运营成效。我们经验丰富的内部审计师将遵循发起机构委员会（COSO）的机制为内部审计过程提供一个框架。这个机制旨在为实现以下目标而提供“合理：

- 营运的效益及效率
- 财务报告的可靠性
- 遵守适用的法律和法规

## 行业领域

麦楷博平已凭借对各个行业的广泛和深入了解而越来越被业界认。我们坚信：我们广泛的行业经验、国际化的运作以及公正秉直的职业操守，是客户对我们高度评价的真正要素。

麦楷博平提供服务的行业包括：

- 汽车业
- 化工业
- 计算机软件开发和销售业
- 建筑业
- 能源及矿产业
- 娱乐业
- 金融及财务服务业
- 食品及饮料业
- 酒店业
- 进出口业
- 制造业
- 媒体及通讯业
- 制药业
- 专业服务行业
- 房地产业
- 零售和批发业
- 高科技行业

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