



UHY

Audit & Assurance



Accounting



Tax Planning & Compliance



Corporate Advisory



Receivership & Liquidation



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At a Glance



UHY in Malaysia is part of **URBACH HACKER YOUNG INTERNATIONAL**, an association of independent Accounting and Consulting firms with offices in 273 major business centres in 101 countries.

INTERNATIONAL RANKING

URBACH HACKER YOUNG INTERNATIONAL is currently ranked **16th largest** international audit, accounting, tax and consultancy network.

MALAYSIA RANKING

UHY IN MALAYSIA is currently ranked **8th largest** accounting firm in Malaysia.

(Based on rating by LookP)



Afghanistan	Cyprus	Iran, Islamic Republic of	Netherlands	Slovak
Albania	Czech Republic	Ireland	New Zealand	Slovenia
Angola	Denmark	Isle of Man	Nicaragua	South Africa
Argentina	Dominican Republic	Israel	Nigeria	Spain
Australia	Ecuador	Italy	Norway	Sri Lanka
Austria	Egypt	Japan	Pakistan	Sweden
Azerbaijan	EL Salvador	Jordan	Panama	Switzerland
Bahamas	Finland	Kazakhstan	Paraguay	Taiwan
Bahrain	France	Kenya	Peru	Thailand
Bangladesh	Georgia	Korea, Republic of	Philippines	Tunisia
Belarus	Germany	Kuwait	Poland	Turkey
Belgium	Ghana	Lebanon	Portugal	Uganda
Bolivia	Greece	Luxembourg	Puerto Rico	Ukraine
Bosnia and Herzegovina	Guatemala	Malaysia	Qatar	United Arab Emirates
Brazil	Guernsey	Malta	Romania	United Kingdom
Canada	Honduras	Mauritius	Russian Federation	United States
Chile	Hong Kong	Mexico	Saudi Arabia	Uruguay
China	Hungary	Morocco	Serbia	Uzbekistan
Costa Rica	India	Mozambique	Seychelles	Venezuela
Croatia	Indonesia	Nepal	Singapore	Vietnam
				Zambia

UHY Global Locations

Our network has 273 offices across more than 101 countries.

Passion
Beyond
Numbers

Our Values

UHY is a cohesive international network of independent member firms providing audit, accounting, tax and business advisory services across the globe.



WE UNDERSTAND YOUR BUSINESS

Informed thinking, whatever your focus

Tap into our global knowledge: our services focus on our clients and other member of firms to ensure our objective are achieved. We share our clients' aspirations deliver customised, timely advice to help you make the right business decisions.



WE'RE CONNECTED

Consistent values wherever in the world you do business

It is the UHY culture that really makes the difference for our clients. Harness the power of our network to achieve your goals: we deliver because we know each other well, we know about each other member firm's specialist sector knowledge, and we know about each other's individual expertise. But more than that, we know each other as people through meeting and working together regularly internally and cross border. Our commitment to quality is one of our network's main values – because it is so important to us, we strive to achieve this in everything we do.



GLOBAL SKILLS

8,500 staff, 273 offices, 101 countries, one Vision

The UHY network offers an exceptional competitive advantage – national capabilities enhanced by resources and the attentive personal service with the capability to support major business centres globally. UHY people pride themselves on their ability to combine local knowledge with national, regional and international skills sets.



Our Commitment to Quality



Quality is one of UHY's main values, it is so important to us we strive to achieve this in everything we do.

Each of our independent member firms has signed a quality charter committing to the adoption and achievement of performance and service objectives considered essential to delivering this quality promise to clients.

The expectations we have of our member firms are benchmarked to recognised international professional standards. We set specific quality goals and expectations of our independent member firms to meet, covering areas such as client service efficiency and relationship management, professional work standards, depth and breadth of products, services and geographical coverage. Collectively, they represent our aim to provide clients with consistent, seamless, professional and timely cross-border services.

Passion
Beyond
Numbers

Member of Forums of Firms

The UHY network is a full member of the Forums of Firms, an association of international networks of accounting firms. The Forum's goal is to promote consistent and high quality standards of cross-border financial reporting and auditing practices worldwide, and the adoption of international auditing standards. At the time of printing, there are 29 full members of the Forum.

UHY's membership of the Forum of Firms and commitment to IFRS mean our clients have access to the same quality of professional services as larger multinational players. We not only have the global spread logistically but also the attest compliance infrastructure to deliver a transnational service that any client of any size can depend on.



Local Credentials License & Registration



Registered with MIA



Registered with the
Ministry of Finance, Malaysia.
[Code: 340401]



Registered PCAOB Auditors for
US PLCs



Capital Markets Services License Holder for
Advising on Corporate Finance
[License No.: CMSL/A0288/2010]

Registered with Audit Oversight Board,
Securities Commission Malaysia



Approved Auditors for
Labuan Financial Services
Authority



Approved Co-operative Auditors

Passion
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Authorised Employer & Training Organisation



AUTHORISED
TRAINING
EMPLOYER



Professional Development



Trainee Development - Gold



RECOGNISED
EMPLOYER
PARTNER

Passion
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Numbers

Awards



HR Asia Best Companies to
Work for in Asia



SME Best Employer
2016: Silver Awards
2017: Gold Awards



Star Outstanding Business Awards 2017
UHY - Most Promising Award

Awards – Heart Mind & Soul



HR Asia Best Companies to
Work for in Asia 2016



HR Asia Best Companies to
Work for in Asia 2017



SME Best Employer
2017: Gold Awards

UHY Team in Malaysia



Multi-disciplined Team of Experienced and Qualified Personnel



Combination of core skills from team members assure that the engagement is addressed by personnel familiar with the unique circumstances of our clients

More than 100 professional staff to serve clients. Our team operates continuously on a coordinated basis in maintaining the quality of our services to the clients

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Numbers

UHY Team in Malaysia



Datuk Alvin Tee PJN

B. Acc (Hons), CA (M), FCPA(Aust.), CPA (M), ATII

Chartered Accountant

DATUK ALVIN TEE is the Group Managing Partner of UHY, Malaysia. Datuk Tee has 28 years of professional audit, assurance, corporate finance, and insolvency experience, which includes 5 years as a bank examiner with the Central Bank of Malaysia, inspecting financial institutions under the purview of the Central Bank and administered assessments on the soundness and solvency of such financial institutions. Datuk Tee subsequently moved on to public practice and was Partner of Morison AAC & Co. for 14 years.

In year 2008, Datuk Alvin Tee joined UHY. He currently leads the assurance, advisory and insolvency practices of the Kuala Lumpur (KL) office. Advisory services in the KL office include major client engagements that involve mergers and acquisitions, public listing on the Securities Exchange and corporate exercises. Professional assignments that are personally led by Datuk Alvin Tee include bank appointed Receiver & Manager (R&M) assignments, debt restructuring of distressed companies, and forensic audits.

In June 2015, Alvin was conferred the Panglima Jasa Negara (PJN) by the Yang di-Pertuan Agong (King) of Malaysia, that carries the title of 'Datuk' for his contribution to the community and the accounting profession.

Datuk Alvin Tee is also the Deputy Chairman of Koperasi Simpanan dan Kredit Bersatu Malaysia Bhd., a credit and deposit taking Cooperative, the Executive Vice President of Malaysia-Guangdong Chamber of Investment Promotion, an EXCO member of Council of Federal Datuks Malaysia and a Member of Tsinghun University Alumni, Malaysia Chapter.

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UHY Team in Malaysia



Zulkharnain Bin A. Rahim | B. Acc (Hons), MBA (Finance)

ZULKHARNAIN BIN A. RAHIM, Group Managing Director (Insolvency & Advisory) and a Member of Malaysian Institute of Accountants.

En Zulkharnain has 27 years of professional experience which includes 5 years experience as bank examiner with Bank Negara Malaysia, inspecting financial institutions under the purview of BNM and assessment on their soundness and solvency. Subsequently, he held the position of executive director of Anuarul Azizan Chew Corporate Advisory Sdn Bhd for 10 years.

He has extensive experience in Special Administrator assignment, scheme advisor for RTO, Receivers & Managers assignment, investigative audit, PN4 companies and other M&A deals.



Kong Feck Keat | CA (M), FCCA Chartered Accountant



KONG FECK KEAT, Managing Director, Distressed Assets, Advisory & Management. He is a Fellow Member of Association of Chartered Certified Accountants and a Member of Malaysian Institute of Accountants.

Mr. Kong has more than 20 years of professional experience. Previously, he was the Managing Consultant of Corporate Finance and Advisory Department ("CFA") of Anuarul Azizan Chew Consulting Sdn Bhd ("AACC"). Prior to joining AACC, he worked as an external auditor with Anuarul Azizan Chew & Co. for 2 years.

His auditing experience covered various sectors which comprises financing and banking, manufacturing, trading, servicing, investment holding, property development, construction, plantation and statutory bodies and etc. In addition, his experience includes in SA assignment for various listed corporations, RTO for PN4 companies, independent advisor for Danaharta and scheme advisor. He is also involved in business advisory engagements such as mergers and acquisitions, listing on the Bursa Malaysia, and corporate exercises. He was the manager-in-charge for the successful listing of Satang Jaya Holdings Berhad, on Bursa Malaysia and MobilityOne Limited on AIM Market. He is also involved in investigative audits engaged for listed companies. Currently, he is the director-in-charge for all the Receivership and Liquidation assignments.

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UHY Team in Malaysia



Steven Chong | CA (M), ACA (ICAEW), FCPA (CPA), ACPA, MBA (Finance) Chartered Accountant

STEVEN CHONG is currently the Group Chief Transformation Officer of UHY in Malaysia.

Steven is an immediate past elected Council Member of the Malaysian Institute of Accountants (MIA) Council. He is the founding Chair of the MIA Digital Technology Implementation Committee that works with key figures and various organisations from Accounting Technology, Public Practice, Academia, Professional Accountants in Business, and the Public Sector to bring awareness, impact and transformation to the Malaysian accounting industry. During his Council tenure with the Institute, he served across various committees and Board, being the MIA Disciplinary Committee, the Auditing and Assurance Standards Board (AASB), Young Professionals Committee, and the Financial Statements Review Committee.

Prior to assuming his current role with the Firm, his responsibilities included the Assurance department's compliance and quality control function, acted in the capacity of Engagement Partner and Engagement Quality Control Reviewer (EQCR) for audits of 13 publicly listed companies on the Malaysian stock exchange (Bursa Malaysia), he was the International Contact Partner (ICP) for UHY Malaysia, member of UHY International's Business Development and Marketing Working Group (BDMWG), member of the Members' Quality Working Group (MQWG) that reports to the Board in its mandate of overseeing the network's quality compliance and development work, and was the Qualified Person Responsible for Training (QPRT) of the Firm, pursuant to UHY Malaysia's Authorised Training Employer status with the ICAEW (UK).



Michelle Lim | CA (M), FCCA Chartered Accountant

MICHELLE LIM, Partner and Chief Financial Officer of UHY and a Fellow Member of Association of Chartered Certified Accountants and a Member of Malaysian Institute of Accountants.

She has more than 15 years' professional experience in audit, consultancy and assurance experience covered both public and private companies involved in various industries including property development, manufacturing, construction, oil and gas, food & beverage, shipping, technology and software, plantation and trading.

Besides, she is also involved in other assurances assignments, which act as reporting accountant for initial public offering and corporate exercise and due diligence audits.

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UHY Team in Malaysia



Teoh Bee Sin | B. Acc (Hons), CA (M), CPA (Aust.), ATII Chartered Accountant

TEOH BEE SIN, Partner of UHY, an approved company auditor and a licensed tax agent. Ms. Teoh is a Member of Malaysian Institute of Accountants, Associate Member of Chartered Institute of Taxation Malaysia, Member of CPA Australia, and Member of the Financial Planning Association of Malaysia.

She graduated from Universiti Utara Malaysia with an Honours Degree in Accountancy in 1992 and joined Diong T.P. & Co., Singapore in 1994. Ms. Teoh started to take charge of the Johor Bahru office in 1997.

She has more than 20 years working experience on audit and assurance, investigation, taxation and accounting work. The clients served include a broad range of companies from small local entrepreneurial organizations to multi-national corporations.



Yeoh Aik Chuan | CA(M), A.T.I.I., BAcct (Hons) Chartered Accountant



YEOH AIK CHUAN, Partner of UHY TAC, our Penang office is Member of Malaysian Institute of Accountants and an Associate Member of Chartered Institute of Taxation, Malaysia.

Mr. Yeoh has more than 15 years of audit and advisory experience, having served with both Big Four Accounting Firms and Multinational organizations. Apart from his significant experience in a wide range of corporate transactions involving a number of international business organizations for cross border investments, particularly in Thailand, Singapore, Hong Kong and China, he has earned much recognition in professional corporate advisory which include financial valuation, investment appraisals for regional investment projects, joint venture negotiations, strategic and financial planning, merger & acquisition review and feasibility studies.

Mr. Yeoh sits on the board of Tek Seng Holdings Bhd., a public listed company in Malaysia and serves as the Audit Committee Chairman. He was an Independent Director and Audit Committee Chairman of Advance Information Marketing Bhd. Notable corporate roles in his profile included his appointment as corporate advisor to three public listed companies in Singapore.

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UHY Team in Malaysia



Tio Shin Young | CA (M), FCCA Chartered Accountant

Tio Shin Young, joined UHY in 2017 as the Audit Principal. He is a Fellow Member of the Association of Chartered Certified Accountant (FCCA) and a Member of the Malaysian Institute of Accountants (MIA). He graduated from the University of Tunku Abdul Rahman with a Bachelor of Accounting.

He has more than 12 years' of experience in auditing, accounting advisory and consultancy. His experience was mainly gained from Deloitte Malaysia, one of the Big 4 accounting firms in Malaysia where his last position there was Audit Manager. Prior to joining UHY Malaysia, he was the Senior Manager of BDO Malaysia.

He manages a portfolio of listed and non-listed statutory audit clients from various industries including property development, manufacturing, industrial products, consumer markets, technology, agriculture, trading and services, retail and investment holding. He has been involved in cross border audit engagements of multinational companies in India, Singapore, China and Taiwan.

He is also involved in special assignments, which comprise preparation of accountant's report and reviews of prospective financial information and proforma financial information for submission to relevant authorities for various corporate exercises.



Lim Wan Yinn | CA (M), FCCA Chartered Accountant

Lim Wan Yinn, is our Partner in UHY. She is a Fellow Member of the Association of Chartered Certified Accountant (FCCA) and Member of the Malaysian Institute of Accountants (MIA).

Prior to joining UHY, Ms. Lim started her career in auditing in 2007 with a mid-tier audit firm in Penang.

She has more than 12 years' professional experience in audit, tax and advisory. She had over the years covered both private and public listed companies from a variety of industries including property development, construction, agriculture, automotive, hospitality, manufacturing, research and development, retail and technology. Her expertise in assurance related assignments also include financial and operational due diligence and Reporting Accountants roles.



Passion
Beyond
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UHY Team in Malaysia



Ho Siew Chan, Jane | CA (M), FCCA Chartered Accountant

Jane Ho, is our Partner in UHY. She is a Fellow Member of the Association of Chartered Certified Accountant (FCCA) and Member of the Malaysian Institute of Accountants (MIA).

She joined UHY since 2008 and promoted to Audit Principal in 2016. She was in the position of Audit Principal for 4 years before obtaining her audit license. She involved auditing in both listed and non-listed companies including property development, construction, telecommunication, IT, trading and manufacturing. Besides that, she has been involved in cross border audit engagements of multinational companies mainly in China, Hong Kong, Thailand, Singapore and Australia.

She also involves in special assignments such as financial due diligence and corporate exercises.



Lim Yang Yue | CA (M), ACCA Chartered Accountant



Lim Yang Yue, is our Partner in UHY. He has more than 10 years of experience in Assurance and Advisory engagements. He has been involved in the audits of local of subsidiaries of large multinational corporations, public and private companies that operate in various industries including property development and constructions, manufacturing, retailing, food, information technology and services. He has been involved in cross border audit engagements of multinational companies in India, Singapore and Taiwan. Yang Yue was also part of working group that developed the audit guide and illustrative audit working papers for property development industry for his prior firm. Further to audit assignments, he was also involved in accounting advisory engagement such as International Financial Reporting Standards (IFRS) conversion exercises, application of complex accounting standards as such MFRS 15 Revenue from Contractor Customers. He qualified as a chartered accountant during his employment with one of Big4 professional firm in Kuala Lumpur. He is a member of the Malaysian Institute of Accountants and the Association of Chartered Certified Accountants (UK).

Passion
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Numbers

UHY Team in Malaysia



Lam Sook Fun | CA (M), FCCA Chartered Accountant

LAM SOOK FUN, FCCA trained with Anuarul, Azizan, Chew & Co. Lim Kam Hoong & Co, Omar Arif & Co. After working a further few years gaining very significant audit experience she joined UHY as Audit Principal, and now she has promoted to Executive Director and Chief Operating Officer.

Ms. Lam is a Fellow Member of the Association of Chartered Certified Accountants (FCCA) and a Member of the Malaysian Institute of Accountants (MIA). Ms. Lam possesses a broad range of financial skills which she uses to assist clients ranging from SMEs, Multi-National Corporations.



Kelvin Tan Bo Zhong | CA (M), FCCA Chartered Accountant



Kelvin Tan is Director and Chief Operating Officer of UHY, Malaysia, has more than 12 years of experience in assurance and advisory engagements. His experience was mainly gained from one of Big4 professional firm in Kuala Lumpur. He serves clients as Engagement Manager in various industries including property development, construction, healthcare, manufacturing, media services industry. He is also involved in special assignment which comprise J-SOX review, preparation of accountant's report and reviews prospective financial information and proforma financial information submission to relevant authorities for various exercise.

During his employment with the previous firm, he involved in planning and executing client engagements including budgeting scheduling and staffing of personal with goal of maximizing effectiveness of audit associates' workloads. He also served as mentor, trainer (audit methodology) and evaluate staff to drive employee job satisfaction and maximise performance on annual basis.

Currently, he is involving in preparation of annual budget and allocation of resources for the audit team. Besides, he participates along with Partners to operate audit quality review program to enhance the risk-based audit methodology.

Passion
Beyond
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UHY Team in Malaysia



Karen Lee | ACCA

KAREN LEE is our Executive Director of Tax Compliance & Advisory. She is a Member of the Association of Chartered Certified Accountants.

She began her career as an audit associate in medium sized firm, thereafter pursued her career as a Senior Tax Officer with Anuarul Azizan Chew Corporate Services Sdn Bhd prior to joining UHY Tax Advisory Sdn Bhd.

She has taxation experience that includes work on tax compliance on individual and corporate tax in various industries which consists of general trading, property development and construction contract, investment holding, cooperatives, consultancy, etc. Besides tax compliance, Karen is also involved in tax advisory, tax audit and investigation.



Beryl Lim | CA (M), FCCA Chartered Accountant



Beryl Lim is the Executive Director with the Distressed Assets, Advisory and Management division. She is a Fellow Member of Association of Chartered Certified Accountant (ACCA) and a Member of the Malaysian Institute of Accountants (MIA).

Ms. Beryl Lim began her career as an Auditor in C. K. Cheah & Co. and RSM Robert Teo, Kuan & Co. After few years, she pursued her career with Anuarul Azizan Chew Consulting Sdn Bhd and Anuarul, Azizan, Chew & Co.

Ms. Beryl Lim has experience in debt restructuring, corporate restructuring of distressed listed companies, initial public offerings as well as bond issues. She has been involved in various sectors which comprises financing and banking, manufacturing, trading, servicing, investment holding, property development, construction, plantation and statutory bodies.

Passion
Beyond
Numbers

UHY Scope of Services



AUDIT & ASSURANCE

- Compilation of financial statements and other financial reports
- Efficient and effective reviews
- Internal review and review of internal controls
- Review of Interim Financial Reporting
- Special purpose audit & verifications
- Statutory Audit



DUE DILIGENCE

- Arranging and managing takeovers
- Investigations and analyses
- Monitoring accountant
- Risk assessment and management



RECEIVERSHIP & LIQUIDATION

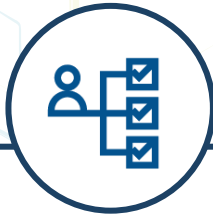
- Members' or Creditors' Voluntary Liquidation
- Liquidation by Court
- Receivership by Court
- Receivership by Debenture



CORPORATE FINANCE

- AIM Services
- AIM & PLUS Flotation
- Business Valuations
- Debts Restructuring
- Mergers and Acquisitions
- Privatisation
- Adviser for IPO listing

UHY Scope of Services



FORENSIC ADVISORY

- Special Audits
- Investigative audits
- Litigation Supports
- Compliance Reviews
- Fraud Risk Assessments
- Damage Quantifications



TAX PLANNING

- Personal & Corporate Tax Planning
- Real property gains tax & stamp duty
- International tax advice and structures
- Multinational tax planning & transfer pricing
- Pre-IPO and tax due to diligence reviews



TAX COMPLIANCE

- Corporate & Individual Tax
- Expatriates' Tax
- Employer's Tax
- Tax Incentives
- Tax Audit & Investigations
- Service and Sales Tax



SST

- POST-GST Abolishment Compliance
- Application of SST registration
- Review and filling of SST returns
- Consultation on accounting systems and Compliance procedures
- Pre and Post-SST implementation consultancy

UHY Scope of Services



OUTSOURCING SKILLED PROFESSIONAL & EXECUTIVE RECRUITMENT SERVICES

- Project Management Assistance
- Global work force mobility for international assignments
- Executive recruitment services for key positions



JUDICIAL MANAGEMENT

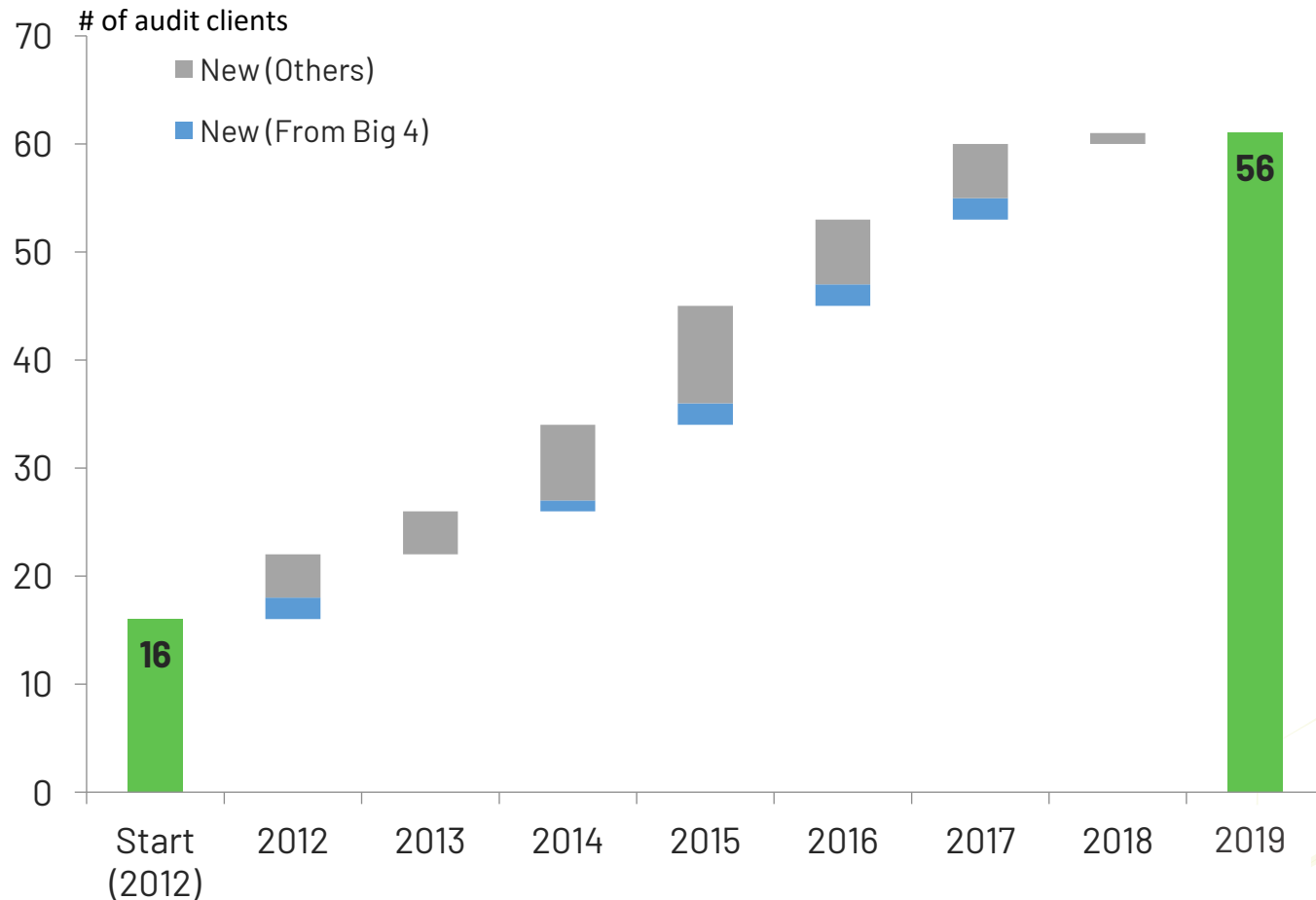
- Judicial Manager



LICENSED TRUST COMPANY

- Private/Public Fund
- Formation of Offshore Companies
- International Tax planning
- Corporate Finance
- Trust & Foundation
- Business Exit & Succession
- Finance & Wealth Planning
- Family Office
- Offshore Private Banking

EXTERNAL AUDIT CLIENTS GROWTH SINCE 2012



Total of **56 audit clients** to-date

- 40 new audit clients since 2011; of which 9 are secured from Big 4s
- 25% CAGR in our audit clients growth

Passion
Beyond
Numbers

Audit Clients Listed on Malaysia Stock Exchange



Category of Market Cap: Above USD 100 Million

Total Market Cap: USD 615.37 Million



LBS Bina Group Berhad



Uni Wall APS Holdings Berhad



Passion
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Numbers

Audit Clients Listed on Malaysia Stock Exchange



Category of Market Cap: USD 50 - 100 Million

Total Market Cap: USD 938.65 Million



Chin Hin Group Berhad



Mieco Chipboard Berhad



Country Heights Holdings Berhad



MGB Berhad



Vizione Holdings Berhad



Cocoland Holdings Berhad

Passion
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Numbers

Audit Clients Listed on Malaysia Stock Exchange



Category of Market Cap: Below 50 Million

Total Market Cap: USD 749.73 Million



Ken Holdings Berhad



Ho Hup Construction Company Berhad



Lien Hoe Corporation Berhad



EG INDUSTRIES BERHAD
222897-W



Tri-Mode System (M) Berhad



Passion
Beyond
Numbers

Audit Clients Listed on Malaysia Stock Exchange



Mega Sun City Holdings Berhad



LBI Capital
Berhad



Multi Usage Holdings Berhad
(228933-D)



Advance Information Marketing Berhad



SCC Holdings Berhad



Total Logistics Solutions

See Hup Consolidated Berhad



Eduspec Holdings Berhad

Passion
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Audit Clients Listed on Malaysia Stock Exchange



South Malaysia Industries Berhad



Pesona Metro Holdings Berhad



PUC Berhad



UCrest Berhad



Key Asic Berhad



Audit Clients Listed on Malaysia Stock Exchange



ARK Resources Berhad



Digistar Corporation Berhad



Tiger Synergy Berhad



AHB Holdings Berhad



Watta Holdings Berhad



Bina Puri Holdings Berhad



Scomi Group Berhad



SYCAL VENTURES BERHAD

Passion
Beyond
Numbers

UHY Clients



Extract of Clients Listed by Our Team on Bursa Malaysia



RTO of Instangreen Berhad

Noteworthy: Believe. Become. Behold. That is our ongoing commitment to improving overall community wellbeing. It has enabled us to come far and become who we are. We are driven by our promise to create sustainable living, working and recreational environments that will provide a better future for everyone, a future that is worth beholding.



RTO on Bursa Malaysia

Noteworthy: RHM is now a one-stop Media and Advertising Solutions Provider and is one of the biggest homegrown media agency in Malaysia. Founder Group was established in 1986 by Peking University and has successfully transformed into a diversified investment holding group, with its business covering the fields of finance, healthcare and pharmaceutical, property development and IT Technology.



RTO on Bursa Malaysia

Noteworthy: PMHB Group offers a comprehensive range of construction services for both buildings and infrastructure works such as high-rise luxurious residential and commercial buildings, roads, bridges, and beautification and rehabilitation of rivers. Besides that, the Group also manufactures and exports PU products used for interior and exterior decorations.

Passion
Beyond
Numbers

UHY Clients



Extract of Clients Listed by Our Team on Bursa Malaysia



IPO on Bursa Malaysia

Noteworthy: Chin Hin Group Berhad is an Integrated Builders Conglomerate that provides building material and services to the construction and building industries.



IPO on Bursa Malaysia (ACE)

Noteworthy: Revenue Group Berhad principally involved in the electronic payments industry.



IPO on Bursa Malaysia

Noteworthy: Tri-Mode System (M) Bhd's principal activities include the provision of sea freight services, container haulage services, air freight services, freight forwarding services, warehousing services and marine insurance services.

UHY Clients



Extract of Clients Listed by Our Team on Bursa Malaysia



IPO on Bursa Malaysia (LEAP)

Noteworthy: Clouduaron Group Berhad provides cloud based software and solutions. The Company offers software as a service, infrastructure software, and virtual desktop services. Clouduaron Group serves government, corporate, and education sectors worldwide.



IPO on Bursa Malaysia (ACE)

Noteworthy: Securemetric is certainly one of the Southeast Asia's leading regional players in the field of digital security with core focus into Software Licensing Protection, 2-Factor Authentication, Advanced Identity and Access Management, Public Key Infrastructure and Cryptography.



IPO on Bursa Malaysia

Noteworthy: Bioalpha Holdings Berhad (BHB) is a listed company in Bursa Malaysia, is an integrated health supplement company principally involved in agricultural, research and developments, manufacturing, sale of food and health supplement products, as an ODM, as well as under the Company's propriety house brands.

UHY Clients



Extract of Clients Listed by Our Team on Bursa Malaysia



IPO on Bursa Malaysia

Noteworthy: Awarded BS EN ISO 9001 certification by Moody's International Certification. Granted an approval-in-principle by the DOE, Selangor to operate a solvent and oil treatment plant in Pulau Indah, Klang, Selangor.



IPO on Bursa Malaysia

Noteworthy: Cotton- the leading OEM Suppliers and Contract manufacturers in Malaysia, New Top Win- the top 3 players in the importing, conversion and distribution of processed paper in Malaysia.

UHY Clients



Successful Sale of Assets as the Receiver & Manager for Distressed Companies



Previously listed on Bursa Malaysia



ANCC (Asian Neuro & Cardiac Centre)
(Now Sime Darby Medical Centre Ara Damansara)



Hi-Tech Industrial Park developer



Royal Adelphi Seremban
(Now rebranded as Royale Bintang Resort & Spa Seremban)

Passion
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UHY Clients



Successful Sale of Assets as the Receiver & Manager for Distressed Companies



The Royale Bintang Resort & Spa



Army College of Medical Sciences



Printz Park Hotel

UHY Clients



Notable Liquidation Engagements



1 Borneo Hypermall, Sabah



Fund managed by
Maybank under Members'
Voluntary Winding Up



Previously listed on Bursa
Malaysia



Previously listed on Bursa
Malaysia



Previously listed on Bursa Malaysia



Non-core subsidiaries
under Members' Voluntary
Winding Up



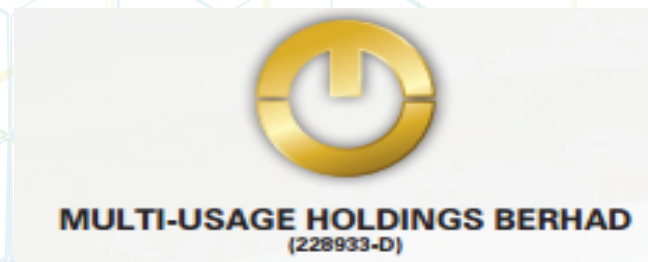
Previously listed on Bursa
Malaysia

Passion
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UHY Clients



Extract of Forensic / Special Audit Engagement Conducted by UHY



Passion
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UHY Clients



UHY's Involvement in Corporate Restructuring as Independent Financial Advisor

Section 369 of Companies Act, 2016: Debt
Restructuring Scheme



VTI VINTAGE BERHAD



CN ASIA CORPORATION BHD



HDM-CARLAW CORPORATION BERHAD



EKA NOODLES BERHAD



PETROL ONE RESOURCES BERHAD

Passion
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UHY Clients



UHY's Involvement in Corporate Restructuring as Independent Financial Advisor

Successful Debt Restructuring via Corporate Debt Restructuring Committee (CDRC)

CDRC

Corporate Debt Restructuring Committee

Pre-emptive measure by the Malaysian Government to provide a platform for corporate borrowers and their creditors to work out feasible debt resolutions



KBB Resources Berhad



B.I.G. Industries Berhad



Haisan

Haisan Resources Berhad

Passion
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UHY Clients



Fund Raising Exercise assisted by UHY



Empire Shopping Gallery



Dataran Pahlawan Melaka Megamall



Desa Millennia M-Square -
Hilton Garden Inn, Puchong.

Passion
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Fund Raising Via

Danajamin

Principal Activities: Financial guarantee. A credit enhancement for bonds / sukuk issuances, to facilitate non-AAA rated companies to access the Private Debt Securities (PDS) market

Advisory Services in relation to the Bank's overseas expansion plan for Islamic Banking business.



UHY in the News: The Star, Events



Good source to start them young

Firm steps up to help children know English at an early stage

KUALA SELANGOR: Children should start language learning as early as possible. Datuk Alvin Tee, senior partner of UHY Advisory (KL) Sdn Bhd, strongly believes in this view.

He said that in the age of multimedia, information was at everyone's finger tips and most of the information shared was in English.

"We cannot afford to wait until children grow up and learn English when they go to college.

"They should start learning English in Years Four or Five. Reading the newspaper is one way to help improve their English.

"Writing and speaking a language is important. People who start learning the language late may be able to write well, but their confidence level is affected when they speak," he said.

With this in mind, the company sponsored RM50,000 worth of Step Up pullouts, which will go out to 25 schools in the non-urban areas of Selangor.

This sponsorship is not only to provide pupils with materials for learning but also to instil the importance of English in their minds.

Datuk Alvin Tee

The Step Up pullout consists of 17 issues per year. The 24-page bilingual supplement is an initiative by The Star that aims to enhance English literacy among primary school pupils.

The pullout, which comes together with a copy of the newspaper, is published on alternate Tuesdays for national schools. Bahasa Malaysia text translations are included in



All smiles: Tee (left, in glasses) handing the mock cheque to Wong (in red) while pupils of SJK (C) Aik Thee join in the ceremony at the school in Kuala Selangor.

this pullout.

The vernacular version with Chinese text translations is published on alternate Thursdays.

A ceremony was held at Tee's alma mater SJK (C) Aik Thee, Kuala Selangor, where Star Media Group Berhad group managing director and CEO Datuk Seri Wong Chun Wai was on hand to receive the mock cheque.

Tee said he chose to hold the presentation ceremony at the school in the hope that the event would create awareness among pupils.

"This sponsorship is not only to provide pupils with materials for learning but also to instil the importance of English in their minds."

School headmistress Chan Sau Hwa said: "With this sponsorship, pupils will have the chance to read the English newspaper every week.

"They will also be able to use the Step Up pullouts as homework as teachers will go through the exercises with them."

UHY Advisory (KL) is a network of independent accounting and con-

sulting firms.

The company selected 10 excellent performers from the firm to join in the event at the school as the company encourages employees to take part in corporate social responsibility programmes.

For enquiries on The Star's educational packages and sponsorship programmes, contact The Star's Customer Care Unit at 1-300-88-7827, during office hours (9am-5pm). All packages are available through school subscription only.

UHY in the News: The Malaysian Reserve



UHY Malaysia to probe into Kenmark's financial history

The firm was appointed by Bursa Malaysia as a special auditor to investigate into Kenmark's financials to identify any potential irregularities

by JOHN GILBERT

ACCOUNTING firm UHY Malaysia will scope Kenmark Industrial Co (M) Bhd's five-year financial history, especially its cross border and related party transactions, in the ongoing audit investigation of the furniture maker after its shares plunged following the disappearance of its managing director towards end-May.

The firm, part of the international independent accounting and consultancy firm UHY, was appointed by Bursa Malaysia on June 3 as a special auditor to investigate into Kenmark's financials to identify any potential irregularities.

"We are very determined to find out the truth for investors and assist the new board of directors to understand what happened as well as what is their true financial position," UHY senior partner Alvin Tee told reporters when introducing the company's new forensic accounting division called UHY forensic litigation valuation services (FLVS).

In the audit, UHY is to determine if there has been any



(From left) UHY International Chairman John Wolfgang, Alvin Tee and UHY Advisory (KL) Sdn Bhd managing director Zulkharnain A Rahim at UHY Rebranding

accounting irregularities, potential breaches of rules and regulations that contributed to the RM150 million loss and also if there are any further losses that the new management has to deal with.

"The investigative audit is underway so we can only comment on any findings at a future date, provided this is allowed for release to the public," he said.

He added that sometimes founding shareholders lose interest in their business, especially when large loans and credit facilities are granted compared to the volume of their business and/or capital contribution.

"In such cases, the owner

may decide to give up the business especially when no personal guarantee is required by the banking institution," he said.

UHY is currently handling ten out of 37 PN17 companies. The firm also officiated UHY FLVS division, the country's first FLVS specialist advisory firm.

Tee said UHY FLVS Malaysia can handle forensic, legal, fraud investigation and valuation work.

Being new in Malaysia, it has already obtained support from UHY Advisors FLVS (USA), a specialised division in their US network's offices that handles major corporate fiascos like Enron.

"UHY FLVS is a specialised unit that looks into corporate fraud and investigation assignments as we are well experienced in this area and have concluded many landmark assignments," UHY principle for technical and development Kenny Lee said, citing Kenmark as one of its current ongoing landmark assignment.

The event also marked the company's re-branding exercise, from UHY Diong to UHY.

Apart from Kenmark's Malaysian corporate office in Port Klang, the company also has its presence in Vietnam, Taipei, China, Hong Kong, USA, Australia and Europe.

Passion
Beyond
Numbers

Stepping up to build the nation

Accounting firm contributes RM50,000 for pullouts to benefit schools in peninsula

PETALING JAYA: To mark its 10th anniversary, a well-known independent accounting and consulting firm has decided to lend a hand in nation-building.

And what better way for UHY Advisory (KL) Sdn Bhd to do so than contribute to the learning process in schools.

The firm has contributed RM50,000 for the sponsorship of *Step Up* pullouts to benefit schools in the peninsula.

"When it comes to corporate social responsibility, we have always found a meaningful partnership with *The Star*," said the firm's senior partner Datuk Alvin Tee after handing over a mock cheque for the amount to Star Media Group editor-in-chief Datuk Leanne Goh at Menara Star here on Tuesday.

Step Up, a 24-page bilingual supplement, is an initiative by Star Media Group to enhance English literacy among primary school pupils. There are 17 pullouts in a year.

UHY Advisory last sponsored *Step Up* pullouts, also worth RM50,000, to schools in Kuala Selangor in 2015.

In 2013, the firm sponsored 50,000 copies of *The Star's StarBiz* to accounting students in selected universities.

Tee said the 2015 *Step Up* sponsorship was well-received, adding that his alma mater, SJK(C) Aik Thee, was one of the schools that



Kind gesture: Tee (third from left) handing over the mock cheque for the sponsorship of 'Step Up' pullouts to Goh. With them are (from left) UHY Advisory special assistant to Tee Azwatini Jamaluddin, partner Ng Leong Teck, Zulkarnain, partner Michelle Lim and finance director Yew Siew Choo.

benefited then.

"I was back at my old school recently to give a talk. The teachers told me that *Step Up* had improved the standard of English in the school," he added.

UHY Advisory managing director Zulkarnain A. Rahim said the firm provided language and soft skills

training to improve English proficiency among its staff members.

"It is important for our employees to be proficient in English as most documents are written in the language," he said.

Tee said the firm also offered placements to many interns.

"It is important to have a mentor-

ing and coaching culture in an organisation. In UHY, everyone has formal and informal mentors.

"We give the best training that we can to our employees," he said.

With its emphasis on talent management, the company has bagged numerous human resource accolades such as The Star Outstanding

It is important to have a mentoring and coaching culture in an organisation. In UHY, everyone has formal and informal mentors.

Datuk Alvin Tee

Business Award 2017 Most Promising award, the SME Best Employer 2017 award and HR Asia Best Companies To Work For 2017 award.

The *Step Up* pullout, which comes together with a copy of the newspaper, is published on alternate Tuesdays for national schools.

The Bahasa Malaysia translation of difficult English words is included in the pullout.

The vernacular version with Chinese text translation is published on alternate Thursdays.

For information on *The Star's* educational packages and sponsorship programmes, contact *The Star's* Customer Care Unit at 1-300-88-7827 during office hours (9am-5pm).

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UHY in the News: The Star

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Taxman comes to the digital world

Malaysia to tackle issue of consumption tax for online services by foreign companies

Salient points:

- Malaysia proposes move to collect taxes from foreign companies operating here under the digital economy following global trends
- The European Union, South Korea, Japan and most recently Australia and New Zealand have implemented new rules on this
- The aim is to even the playing field with traditional counterparts

sion and profit shifting or BEPS. According to the Organisation for Economic Cooperation and Development (OECD), BEPS refers to tax avoidance strategies that exploit gaps and mismatches in tax rules to artificially shift profits to low or no-tax locations.

And now bodies like the OECD are after the tech companies operating in the digital economy.

According to reports, tech giants are stashing billions in offshore tax havens. According to *Bloomberg*, home-sharing platform Airbnb manages its finances "via units in Ireland and tax havens like Jersey in the Channel Islands" that will allow it to avoid the grasp of the Internal Revenue Service.

Uber, meanwhile, uses a Netherlands entity headquartered in Bermuda to shield its non-US income from US taxes, according to *Fortune*.

The problem with trying to tax foreign digital service providers is that most of these companies are not located in the same country as their con-



Teer: Businesses and consumers may very well want to comply with tax regulations.



Amarjeet: Countries must find a way to extract their fair share of taxes from the digital economy.



In the pipeline: Senthan adopt the guidelines some

Bits and bytes on the digital economy

EU states may have lost up to 5.4bil euros in tax revenues just from Facebook and Google, new report of Alphabet, that says

Malaysia

Malaysia has 2

UHY in the News:
The Star

UHY Events



UHY in Malaysia Rebranding Launch



Photo taken with Y.B. Dato' Dr. Awang Adek Hussin, Former Deputy Minister of Finance Malaysia

UHY Events



UHY Asia-Pacific Regional Meeting, Kuala Lumpur



UHY Malaysia Press Conference attended by UHY International Board Members in conjunction with the UHY Asia-Pacific Regional Meeting in Kuala Lumpur.



UHY Partners, Directors and Board members from across the world congregated at the Regional meeting.

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UHY in the News: The Stars



UHY KL 10th Anniversary



UHY KL EXCO Members photo with then UHY International Chairman, Mr Bernard Fay in conjunction with the 10th Anniversary of UHY KL.



Gift Exchange Ceremony among UHY KL Representatives with UHY International Delegates

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UHY in the News: The Stars

UHY KL 10th Anniversary



Cake cutting ceremony in conjunction with the 10th Anniversary of UHY KL.



Performance team from UHY Young Leader in conjunction with the 10th Anniversary of UHY KL.

LET US HELP YOU ACHIEVE FURTHER BUSINESS SUCCESS



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