

AUDIT | ADVISORY | TAX



An independent member of UHY international

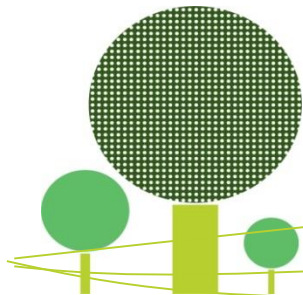
Passion
Beyond
Numbers

URBACH HACKER YOUNG INTERNATIONAL

UHY IN MALAYSIA is part of Urbach Hacker Young International, an association of independent Accounting and Consulting firms with offices in 296 major business centres in 89 countries, with over 7669 staff.

Ranking

UHY is currently ranked **16th largest** international audit, accounting, tax and consultancy network.



UHY GLOBAL LOCATIONS

	Albania		Latvia		Egypt		Australia		Argentina
	Austria		Lithuania		Israel		Bangladesh		Brazil
	Belarus		Luxembourg		Jordan		China		Canada
	Belgium		Malta		Kenya		Hong Kong		Chile
	Bulgaria		Netherlands		Kuwait		India		Colombia
	Croatia		Norway		Lebanon		Indonesia		Dominican Republic
	Cyprus		Poland		Mauritius		Japan		Ecuador
	Czech Republic		Portugal		Morocco		Kazakhstan		El Salvador
	Denmark		Romania		Nigeria		Korea, Republic of		Guatemala
	Estonia		Russian Federation		Saudi Arabia		Malaysia		Mexico
	France		Slovakia		South Africa		New Zealand		Peru
	Germany		Slovenia		Tunisia		Pakistan		Puerto Rico
	Greece		Spain		United Arab Emirates		Singapore		Uruguay
	Guernsey		Sweden		Qatar		Taiwan		United States
	Hungary		Switzerland				Thailand		Venezuela
	Ireland		Turkey				Vietnam		
	Isle of Man		Ukraine				Philippines		
	Italy		United Kingdom						

IN THIS BOOKLET:

1. OUR INTERNATIONAL VALUES
2. OUR INTERNATIONAL SERVICES
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8. UHY SCOPE OF SERVICES



WORKING TOGETHER INTERNATIONALLY

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' requirements with a good understanding of their needs. We work in collaboration with our clients and other member firms to ensure our objective are achieved. We share our clients' aspirations and 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

7,669 staff, 296 offices, 89 countries... one vision

The UHY network offers an exceptional competitive advantage – national capabilities enhanced by resources and 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. The UHY network identity.

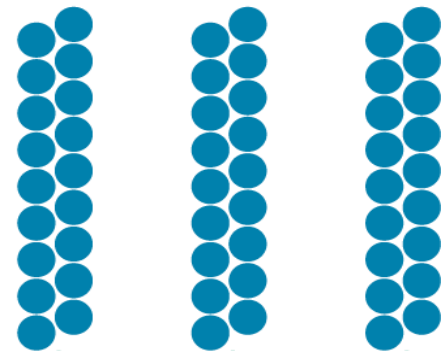


OUR COMMITMENT TO QUALITY

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 for 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

UHY SERVICES IN BRIEF

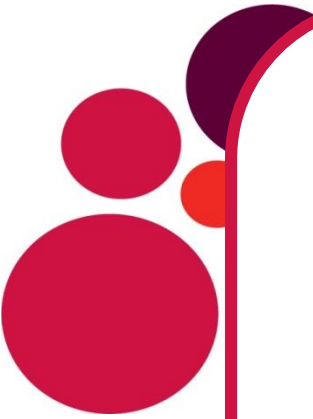
Audit & Assurance: statutory audit, internal review, compilation and review of financial statements, performance and value for money audits, risk assessment, special purpose and international audits.

Business Solutions: business plans and development options, international expansion, budgeting, financial planning and control, maintaining accounting records, reviewing management reporting systems, business valuations, cash flow and profit projections, alternative methods of extracting profits, practice management and business systems, payroll administration and company secretarial services, family finances, trusts and inheritance, risk assessment and management.

Corporate Finance: strategic business advice, business valuations, optimum financial structure, development strategy, fundraising, admission to capital markets, management incentive schemes and exit strategy.

Corporate Governance: accounting standards, ethics, legal & compliance, professional standards.

UHY SERVICES IN BRIEF



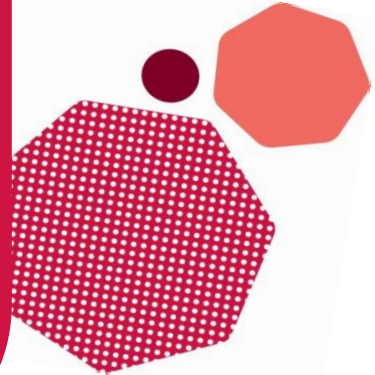
Corporate Recovery & Insolvency: debt collection, corporate turnaround, asset protection or repossession, developing or implementing good management practices, refinancing, debt management, insolvency planning and personal liability protection.

Corporate Services: appropriate commercial and tax-efficient structures for international expansion and cross-border ventures.

Forensic Accounting: litigation support, valuations, economic damages, fraud evaluations, criminal proceedings and money laundering issues.

Management Consulting: business re-engineering, human resources, information technology, marketing & sales, public relations, risk management, strategic planning & analysis, treasury and computer security.

Tax: corporate tax, direct taxation, indirect taxation, international tax and personal tax, transfer pricing, transnational group structuring, trading through a branch, dividend, interest and royalty planning, international customs issues, trust and partnership matters.



FORUM OF FIRMS

The UHY network is a full member of the Forum 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 23 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

Registered with the
Ministry of Finance, Malaysia.

[Code: 340401]



Approved Co-operative Auditors



Registered PCAOB Auditors
for US PLCs



Approved Auditors for Labuan Financial
Services Authority



Capital Markets Services License Holder for
Advising on Corporate Finance

[License No.: CMSL/A0288/2010]

Registered with Audit Oversight Board,
Securities Commission Malaysia

ICAEW, Authorised Training
Employer

AUTHORISED
TRAINING
EMPLOYER



Free workshops to clear GST doubts

Focus will be on transitional rules

KUALA LUMPUR: Business owners who are concerned with transitional issues relating to the Goods and Service Tax (GST) will have a chance to clear their doubts in a series of free workshops organised by *The Star*.

The workshops will feature experts from UHY GST Consulting Sdn Bhd, which is also the sponsor of the event.

UHY senior partner Alvin Tee said that getting involved with the workshops was part of its corporate social responsibility programme.

It was also timely as many were still in the dark about GST, he said.

"The basics of the GST should be quite clear by now, so in these workshops, we aim to focus on the transitional rules and issues that business owners may face.

"There will always be some teething problems, especially when a new system is introduced, but we hope to prepare busi-

ness owners so that they are ready to face issues that may crop up.

"We hope to answer as many questions as possible, especially on crossover issues, during the workshops," he said during a mock cheque handover ceremony where the company sponsored RM100,000 for the workshops.

Tee said the company had also launched a free mobile app on GST called UHY Mobile GST App, which could be downloaded and used by anyone.

The workshops are half-day events. Those who would like to register can send an e-mail with their particulars to CirculationEvents@thestar.com.my or call 03-7967 1388 ext 1493 / 1025 for more information.

There will be 10 sessions. Other than those being held at Menara Star, participants can also attend the sessions conducted in Penang, Johor Baru and Malacca.



Ready to do more: Star Publications (M) Bhd group managing director and chief executive officer Datuk Seri Wong Chun Wai (right) receiving a mock cheque for RM100,000 from Tee at Menara Star in Petaling Jaya.

THURSDAY
12 MARCH 2015

11

EVENTS

STARMETRO

11

All there is to know about GST

Business owners and public get clearer picture through workshop

By NOEL FOO

noelfoo@thestar.com.my



THE impending implementation of the Goods and Services Tax (GST) on April 1 has seen a spark in interest among business owners and the public eager to know how it will impact them.

The fourth and final "GST and You" workshop for business owners that was held in Menara Star, Petaling Jaya, saw an additional afternoon session specially for the public.

Speakers from UHY GST Consulting helped more than 150 participants in each session understand the process of making businesses GST-compliant as well as transitional rules and issues.

UHY GST Consulting tax and GST executive director Patrick Chin Wei Leong said most business owners had asked very specific questions on GST.

"Business owners are now clarifying questions regarding GST implementation," said Chin.

He explained that because GST applied to a very diverse range of businesses, business

owners needed to know how specific rules applied to their respective businesses.

Some of the general issues addressed in his talk included businesses that are taxable or exempted, who can charge for output tax and claim on input tax, as well as rules regarding the issuing of tax invoices.

"With the GST implementation date just around the corner, a lot of business processes have to be changed, so business owners need to be sure of how to implement the right procedures," he added.

The "GST & You" workshop series or business owners, organised by Star Publications (M) Bhd and sponsored by UHY GST Consulting, is also being held at specific locations outside the Klang Valley over the next few weeks.

The morning workshop for business owners at Sunway College, Johor Baru this on March 14 is fully booked, but the afternoon session for the public still has seats.

Another workshop for the public is being held in Stamford College, Malacca on March 21.

The last workshops for business owners and the public will be held in The Star Pitt St, Penang on March 28.



The speaker: Chin speaking to the business owners who took part in the 'GST and You' workshop at Menara Star in Petaling Jaya.



Eager to know more: Business owners taking down notes during the talk by UHY GST Consulting.

The workshops will run from 9am to 1pm for business owners and 2pm to 5pm for the public and seats are available for registration on a "first come, first served" basis.

To enquire or register, email: CirculationEvents@thestar.com.my or call 03-7967 1388 (ext 1493 or 1025) during office hours on weekdays.

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 consulting 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 STAR, EKONOMI

WEDNESDAY
27 AUGUST 2014

STARBIZ

NEWS 5

Chua: Firms should start to extrapolate GST impact

KUALA LUMPUR: Businesses should begin to extrapolate the impact of the goods and services tax (GST) to their daily operations in preparation for the new tax system, said Deputy Finance Minister Datuk Chua Tee Yong.

He said business leaders needed to move ahead and expand their focus from merely gaining awareness and basic understanding of the GST to more advanced issues and how to smoothen the transition.

In his keynote address at the GST Seminar organised by UHY Malaysia, Chua noted that businesses should be analysing the GST impacts on their daily transactions. This could be complicated due to the volatility of consumer demands, he said.

"(They should also) determine the changes required on business processes, some of which have been in practice for ages," he said, adding that these changes identified should preferably be administered in the most cost-effective manner and with the least disruptions.

Chua also said business people needed to factor in the GST impact for their cashflow planning to include the implementation and compliance costs.

"Understand the GST impact on issues that are relevant to the business when transitioning into the GST era.

"A perfect example of such an issue would be related to current business contracts that do not stipulate any GST implications but these contracts affect the period post-April 1 next year."

On the registration rate among companies for GST, Chua said there were 18,000 registered thus far.

The Royal Malaysian Customs Department targets to have 300,000 companies recording annual revenues of more than RM500,000 to register by the Dec 31, 2014 deadline.

From left: UHY head of GST compliance and tax advisory Patrick Chin, Chua, UHY Malaysia senior partner Alvin Tee, Royal Malaysian Customs Department deputy director of customs (GST Unit) Tan Sim Kiat and UHY Loh Chartered Accountants partner Loh Chye Teik at the launch of UHY GST mobile app at the seminar.

商家勿拖延 注册消费税

蔡智勇：憲報已頒佈

■ 鄭源炳 (右) 贈送紀念品給蔡智勇。

而至今注册商家仅1万8000人，即平均每天有1000名商家注册，要达到在今年底12万3000名商家注册目标，还有一段距离。

"政府积极在全国举办消费税汇报会，从6月至7月开始，注册商家数目也增加，但我们希望每天有3000名商家注册，不希望商家抵触法令而被惩罚；我们也理解商家在等待政府宣布展延落实消费税，但他们要认清消费税已宪报颁布的事实。"

蔡智勇今早出席UHY顾问公司推介"消费说"智能手机应用程序(App)后，在记者会上说，政府乐观看待商家注册消费税。

他促商家应充分利用时间来规划和准备，例如消费税系统设置，避免在最后一分钟执行而"手忙脚乱"，这可影响企业的盈利和现金流向。

此外，蔡智勇说，UHY顾问公司推介的"消费说"应用程序，将有助手机使用者提高消费税的觉醒和认知。

大马UHY顾问公司高级合夥人郑源炳说，该公司投资5万令吉来研发相关程式，提供iPhone手机的iOS和谷歌Android平台使用，让用户不断更新马来西亚的消费税制度。

KHAMIS 13 OKTOBER 2011

UTUSAN MALAYSIA • MUKA 21

Bisnes

Membentuk sebahagian besar hasil kerajaan

GST perlu segera dilaksanakan



PELAKSANAAN cukai barangan dan perkhidmatan dapat mewujudkan sistem yang saksama. - GAMBAR HIASAN

KUALA LUMPUR 12 Okt. - Malaysia perlu segera melaksanakan cukai barangan dan perkhidmatan (GST) bagi menampung dana yang diperuntukkan di bawah Bajet 2012, kata firma percukaian dan audit, UHY Malaysia.

Rakan kongsi kanan UHY Malaysia, Alvin Tee berkata, peruntukan kerajaan sebanyak RM232.8 bilion pada Bajet 2012 dengan bajet defisit yang rendah dilihat sukar untuk ditampung dengan dana sedia ada.

Sehubungan itu, katanya, mungkin lebih praktikal untuk Kerajaan menangguhkan beberapa cadangan dalam Bajet 2012 berikutan keperluan pembiayaan.

"Ramai pemerhati menjangkakan pengumuman Bajet 2012 baru-baru ini melibatkan pelaksanaan GST dalam negara, tetapi ia tidak berlaku," kata beliau dalam kenyataannya di sini hari ini.

Pengenalan GST merupakan inisiatif yang disenaraikan dalam Kewangan Awam Pembaharuan Inisiatif Strategik (SRI) dan ia harus dijalankan dengan segera.

GST merupakan cukai penggunaan menyeluruh dan ia menjadi mekanisme kerajaan di seluruh dunia untuk mengutip hasil selain menangani masalah defisit bajet.

Agensi di belakang Program Tran-

 GST merupakan cukai penggunaan menyeluruh dan ia menjadi mekanisme kerajaan di seluruh dunia untuk mengutip hasil selain menangani masalah defisit bajet

ALVIN TEE

Rakan kongsi kanan UHY Malaysia

sformasi Ekonomi (ETP), Unit Pengurusan Prestasi dan Pelaksanaan Pemandu (PEMANDU), turut menganggarkan tambahan RM6 bilion pada hasil Kerajaan dalam tempoh dua tahun pelaksanaannya.

Tambah Tee, GST merupakan sistem yang saksama berbanding rejim cukai perkhidmatan dan jualan yang tidak diberi kredit input.

Katanya, bagi negara yang memperkenalkan GST, ia telah membentuk sebahagian besar hasil cukai Kerajaan.

"Bajet 2012 merupakan pemangkin inisiatif ETP Kerajaan, jadi Malaysia harus melaksanakan GST sebagai salah satu ciri ekonominya dalam usaha untuk bersaing dengan negara lain," ujarnya.

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 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.



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

UHY EVENTS

[UHY in Malaysia Rebranding Launch]



The Deputy Governor of Bank Negara Malaysia, Dato' Muhammad Bin Ibrahim (in white), pictured here (from left) Datuk Alvin Tee, Senior Partner, UHY Malaysia; En. Zulkharnain A Rahim, Managing Director, UHY Advisory; Mr. John Wolfgang, Former Chairman, UHY International; Mr. Ladislav Hornan, Chairman, UHY International; Dato' John Lim, Board Member, UHY International.

From left: Ms. Teoh Bee Sin, Partner, UHY in Malaysia; Mr. Mark Nicholaeff, Managing Partner, UHY Haines Norton, Australia; Dato' John Lim, Board Member, UHY International; Datuk Alvin Tee, Senior Partner, UHY in Malaysia; Y.B. Dato' Dr. Awang Adek Hussin, Former Deputy Minister of Finance Malaysia; Mr. John Wolfgang, Chairman, UHY International; En. Zulkharnain A Rahim, Managing Director, UHY Advisory in Malaysia; Mr. Ladislav Hornan, Managing Partner, UHY Hacker Young, UK; Mr. Richard Kotlow, Former CEO, UHY Advisors, USA; Mr. Koay Theam Hock, Former Partner, UHY in Malaysia.



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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.



EXTERNAL AUDIT CLIENTS GROWTH SINCE 2012

YEAR	EXISTING PLCs	NEW SECURED PLCs From		TOTAL PLCs
		BIG 4	OTHERS	
2012	16	2	4	22
2013	22	0	4	26
2014	26	1	7	34
2015	34	2	9	45

AUDIT CLIENTS LISTED ON MALAYSIA STOCK EXCHANGE

Category of Market Cap: Above USD 100 Million

Total Market Cap: USD 661.99 Million



LBS Bina Group Bhd



IFCA MSC Bhd



Ho Hup Construction
Company Bhd



AUDIT CLIENTS LISTED ON MALAYSIA STOCK EXCHANGE



Category of Market Cap: USD 50 – 100 Million

Total Market Cap: USD 239.78 Million



**Pesona Metro
Holdings Bhd**



SYF Resources Bhd

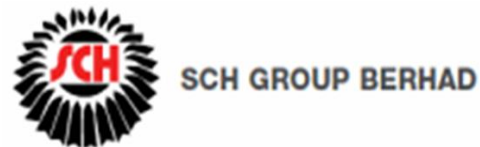


KARAMBUNAI CORP BHD

AUDIT CLIENTS LISTED ON MALAYSIA STOCK EXCHANGE

Category of Market Cap: Below USD 50 Million

Total Market Cap: USD 636.46 Million



Passion
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AUDIT CLIENTS LISTED ON MALAYSIA STOCK EXCHANGE



Pensonic Holdings Bhd



Edaran Bhd



1 Utopia Bhd



Farm's Best Bhd



Watta Holdings Bhd



South Malaysia Industries Bhd



SECURED FROM BIG 4, MAIN & MID-TIER FIRMS

No.	Previous Auditor	No. of PLCs	Market Cap (Million USD)*
1.	EY	5	343.44
2.	KPMG	2	79.53
3.	PWC	1	10.29
4.	Deloitte	1	7.05
5.	BDO	1	14.10
6.	Baker Tilly	6	264.93
7.	Crowe Horwath	2	23.11
8.	Grant Thornton	2	19.90
9.	PKF	2	40.47
10.	Others	23	735.41
	TOTAL	45	1,538.23

UHY CLIENTS

[Extract of Internal Audit Clients]



Prolexus Berhad



Transocean Holdings Berhad



Metal Reclamation Berhad



Supportive International Holdings
Berhad



Jetstar Pacific



AYS Ventures Berhad



Eonmetall Group Berhad

UHY CLIENTS

[Extract of Internal Audit Clients]



Master-Pack Group Berhad



SLP Resources Berhad



LKT Industrial Berhad



Petro One Resources Berhad



Nextnation Communication Berhad



Sinaria Corporation Berhad



Naim Indah Corporation Berhad

UHY CLIENTS

[Extract of Clients Listed by Our Team on Bursa Malaysia /
London Stock Exchange's Alternative Investment Market (AIM) / Frankfurt Stock Exchange]



RTO of Instangreen Berhad

Noteworthy: D' Island Residence Puchong, Lakewood Golf Club, China, Zhuhai International Circuit



IPO on London AIM

Noteworthy: Malaysia's premier IT services company, providers of end-to-end SAP based applications, state-of-the-art data centre, software and hardware maintenance



HB Global Limited

Mainland Chinese IPO on Bursa Malaysia

Noteworthy: One-stop gourmet convenient food specialist, the largest manufacturer of cooked duck meat products for export purposes in the Shandong Province, one of the largest agricultural provinces in China



IPO on London AIM

Noteworthy: Redhot Axchange centralised electronic marketplace, Redhot Gallery advertising channel with co-branding partners, Redhot Adchange advertising platform by barter system

UHY CLIENTS

[Extract of Clients Listed by Our Team on Bursa Malaysia /
London Stock Exchange's Alternative Investment Market (AIM) / Frankfurt Stock Exchange]



IPO on Frankfurt Stock Exchange

Noteworthy: Malaysia's first nationwide Optical Metro Ethernet Network, Medina Real Estate, Lifestyle Privilege cards

Chairman: Tan Sri Syed Mohd Yusof



IPO on London AIM

Noteworthy: Macromac is an ICT solutions company focusing on mobile technologies and services. Primarily a mobile content creator and aggregator which focus its delivery through SMS and MMS protocols.



IPO on London AIM

Noteworthy: Rapid Cloud is a One-Stop-Shop provider of Cloud Computing, web hosting, online business services and professional IT services to clients within Malaysia and Southeast Asia, through the three types of currently available Cloud Computing delivery models, namely Software-as-a-Service (SaaS), Platform-as-a-Service (PaaS) and Infrastructure-as-a-Service (IaaS).

UHY CLIENTS

[Extract of Clients Listed by Our Team on Bursa Malaysia /
London Stock Exchange's Alternative Investment Market (AIM) / Frankfurt Stock Exchange]



IPO on Bursa Malaysia

Noteworthy: Kanger is recognised and remains the sole authorised bamboo flooring supplier of B&Q China, one of the largest Western home improvement retailers in China with nearly forty (40) stores across China. B&Q China is part of the Kingfisher Plc Group, Europe's largest home improvement retailer.



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.



HIAP HUAT HOLDINGS BERHAD

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.

UHY CLIENTS

[Extract of Clients Listed by Our Team on Bursa Malaysia]



IPO on Bursa Malaysia

Noteworthy: The Group offers a wide range of quarry-based products ranging from quarry industrial products, quarry machinery, quarry equipment and reconditioned quarry machinery and its related spare parts. This includes the quarry grill, that is widely used by quarry operators and quarry plants in the quarry industry.



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.

UHY CLIENTS

[UHY's Involvement in Corporate Restructuring as Independent Financial Adviser]

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



BERSATU

KBB Resources Berhad



B.I.G. Industries Berhad



Haisan

Haisan Resources Berhad

Other Debt Restructuring
Scheme



OCB BERHAD



VTI Vintage Bhd

HDM
carlaw

HDM-Carlaw Corporation Berhad

UHY CLIENTS

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



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



Previously listed on Bursa Malaysia



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



Hi-Tech Industrial Park developer

UHY CLIENTS

Fund Raising Exercise
assisted by UHY



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



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 CLIENTS

[Extract of Forensic / Special Audit Engagements Conducted by UHY]



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

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 Senior Partner of UHY, Malaysia. Datuk Tee has 27 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 Secretary General of Malaysia-Guangdong Chamber of Investment Promotion, and a Member of Lion Club International.



UHY TEAM IN MALAYSIA

Loh Chye Teik

B. Acc (Hons), C.A. (M), FTII

Chartered Accountant

LOH CHYE TEIK, the Partner of UHY Penang office and Member of Malaysian Accountants, Fellow Member of the Chartered Tax Institute of Malaysia.

Loh Chye Teik graduated from University of Malaya, Kuala Lumpur with a Bachelor (Honours) of Accounting in 1984. He is a member of both the Malaysia Institute of Accountants (MIA) and Chartered Tax Institute of Malaysia since 1988.

Loh Chye Teik started his career as an auditor in Penang Chartered Accountants firm in 1985. He set up his own accountancy and audit firm in 1994 which known

as Tan & Loh, Chartered Accountants, an established medium size auditing firm in Penang and act as a Managing Partner.

Loh Chye Teik currently is an Independent Director of three (3) listed entities. He, also a Managing Director of Interresources Tax Advisory Sdn. Bhd. which provides corporate and personal taxation services. Loh Chye Teik is a business value creation accountant who focuses on conceptualizing and implementing corporate and business rescue schemes. He leverages his 20 years of extensive experience in corporate strategy, business development, financial and tax planning spanning from MNC's, manufacturing companies, property development, construction and trading companies. Loh Chye Teik is also a versatile and dynamic business consultant and facilitator in all aspects of business improvement consultancy, strategic visioning, business process innovation, Paradigm Shift Programmes that impact organizations long term profitability and longevity. He is a regular panellist and speaker of various economic & taxation seminar.



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.



UHY TEAM IN MALAYSIA

Kris Chan

CA (M), ACCA, ACTIM, AIIA, BSc (Hons) Applied Accounting
CHARTERED ACCOUNTANT

Kris Chan, Partner of UHY KL office and Member of Malaysian Institute of Accountants, Member of Association of Chartered Certified Accountant, Associate Member of Chartered Tax Institute of Malaysia and also an Associate Member of Institute of Internal Auditors of Malaysia. He also holds an Honours Degree in Applied Accounting from Oxford Brookes University.

He has more than 12 years of audit and financial management experience. He started his career with 2 of the Big Four accounting firms and have served multi-national groups and public listed companies. He then held a senior financial position in a local manufacturer which is listed in Bursa. Subsequently, he joined a mid-tier accounting firm and rose to the ranks of an Audit Principal.

Mr.Chan sits on the Board of Xinghe Holdings Berhad, a public listed company in Malaysia and serves as the Audit Committee Chairman.



Ng Wee Teik

CA(M), FCCA, CPA (Aust.),
ATII

Chartered Accountant

NG WEE TEIK, Partner, qualified as a Chartered Accountant, United Kingdom in 1990 and is now a Fellow Member of the Association of Chartered Certified Accountants (UK). He is a member of the Malaysian Institute of Accountants, an Associate Member of Chartered Taxation Institute of Malaysia and CPA Australia. In 1996, he obtained the license from the Ministry of Finance to practice as an Auditor.

Mr. Ng has more than 20 years' of experience in auditing, taxation and consultancy. His experience was mainly gained from Grant Thornton International, a top ten Chartered Accountant Firm in Malaysia where his last position there was as a Senior Audit Manager. During the tenure of his 10 years' experience there, he has supervised and managed more than 30 staff and close to 500 clients. Corporate restructuring, due diligence audit, internal control and investigation are some of his area of expertise.

Mr. Ng has vast experience in servicing various industries namely, financial institutions, manufacturing, construction, investment holdings, general trading and preparing companies for public listing in Bursa Malaysia.



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.

Zulkharnain Bin A. Rahim

B. Acc (Hons), MBA (Finance)

ZULKHARNAIN BIN A. RAHIM, Managing Director of UHY Advisory (KL) Sdn. Bhd. and a Member of Malaysian Institute of Accountants.

En Zulkharnain has 20 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.



UHY TEAM IN MALAYSIA



Kong Feck Keat

CA (M), FCCA

Chartered Accountant

KONG FECK KEAT, Executive Director, Insolvency Practice of UHY Advisory (KL) Sdn. Bhd. He is a Fellow Member of Association of Chartered Certified Accountants and a Member of Malaysian Institute of Accountants.

Mr. Kong has more than 12 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.

Kelvin Khoo

CA (M), FCCA

Chartered Accountant

KELVIN KHOO, Executive Director, Corporate Advisory and Restructuring of UHY Advisory (KL) Sdn. Bhd and he is a Fellow Member of Association of Chartered Certified Accountants, Member of Malaysian Institute of Accountants and Associate Member of the Institute of Internal Auditors Malaysia.

Mr. Kelvin Khoo has more than 12 years of professional experience. Previously, he was the Associate Director of Finmart Alliance Sdn. Bhd. for 4 years and is in-charge of the corporate and business advisory division to provide financial management services, tax planning, internal audit and pre-listing corporate advisory services. Prior to joining Finmart, he worked as an external auditor in Anuarul Azizan Chew & Co for 2 years and had been promoted to Senior Consultant of Corporate Finance and Advisory Department of Anuarul Azizan Chew Consulting Sdn Bhd for another 2 years.

He has been involved in various business advisory engagements such as mergers and acquisitions, listing and other corporate exercises. The successful listed companies includes LBS Bina Group Berhad, Major Team Holdings Berhad, VTI Vintage Berhad, Wang-Zheng Berhad, Satang Jaya Holdings Berhad, N2N Connect Berhad, Focus Dynamics Technologies Berhad, Persona Metro Holdings Berhad on Bursa Malaysia and Teliti International on AIM Market London, United Kingdom.



Passion
Beyond
Numbers

UHY TEAM IN MALAYSIA

Tan Tian Wooi

CA (M), CPA

Chartered Accountant

TAN TIAN WOUI, Executive Director, Assurance and Business Advisory of UHY KL Office is a Member of Malaysian Institute of Accountants and Member of The Malaysia Institute of Certified Public Accountants.

He was previously attached to Grant Thornton before joining UHY and has 16 years of professional experience and has been involved in a wide range of audit and business advisory services.

He has led assignments in a wide range of companies, from small local entrepreneurial organisations to large international trading and manufacturing companies, as well as companies listed on Bursa Malaysia. He also assists clients with corporate advisory matters such as public company flotation, mergers and acquisitions, due diligence reviews and corporate restructuring.



Michelle Lim

CA (M), FCCA

Chartered Accountant

MICHELLE LIM BEE PENG, Executive Director, Assurance and Business Advisory of UHY KL Office and a Fellow Member of Association of Chartered Certified Accountants and a Member of Malaysian Institute of Accountants.

She has 9 years of professional experience. Her auditing and assurance experience covered various sectors which comprises plantation, property developer, manufacturing, construction and trading. Currently, she is the audit principal for few listed companies on Bursa Malaysia.

Her area of expertise and major experience also include in identifying and resolving the post-implementation issues of the SAP R/3 Rel 4.0 Financial modules and also to provide an independent reviews covering all areas of potential reconciliation issued to all respective key user for government and private corporation.

UHY TEAM IN MALAYSIA

Lian Jat Meng

ACCA, CA (M)

Chartered Accountant

LIAN JAT MENG, Principal, Technical, Training and Compliance of UHY KL office is a Member of the Association of Chartered Certified Accountants and a Member of Malaysian Institute of Accountants.

She was previously attached to SJ Grant Thornton and later the Malaysian Accounting Standards Board (MASB) before joining UHY. Ms Lian has over 10 years' of professional technical accounting experience and has been involved in a wide range of audit, technical and training services. Noteworthy is her tenure with the MASB where she gained extensive experience in performing research on consultation papers in addition to her expertise in audit methodology, software and risk management practices.



William Teo

MIA, CPA, Associate member of ACFE

Chartered Accountant

WILLIAM TEO WEI SHYANG, Director, Forensic, Litigation & Valuation Services of UHY Advisory (KL) Sdn. Bhd. He is a Fellow Member of CPA Australia, and Malaysian Institute of Accountants. In addition, William is also an associate member of Association of Certified Fraud Examiner.

William has more than 10 years of professional experience. Previously, he was the Senior Manager in Controls & Compliance Department of a company listed in London's AIM, and also the Senior Manager of Deloitte Forensic, Malaysia. Prior to joining Deloitte Forensic, he was an Investigation Officer In Securities Commission, Malaysia and an external auditor with KPMG Malaysia.

William has led investigations involving conflict of interest, misappropriation of asset, fraudulent accounting, shareholders disputes, insider trading activities and manipulation of market. In addition, William has also led due diligence engagements involving Foreign Corruption Practice ("FCPA").

His auditing experience covered various sectors which comprises manufacturing, trading, servicing, retailing, investment holding and etc.



UHY TEAM IN MALAYSIA



Patrick Chin

CA (M), CPA (Aust.), B.Bus (Acc)

Chartered Accountant

PATRICK CHIN WEI LEONG is the Executive Director of GST Compliance and Tax Advisory of UHY KL office. He is a Member of CPA Australia and a Member of the Malaysian Institute of Accountants (MIA). Prior to joining UHY, Mr. Patrick was based in Melbourne, Australia for 13 years and has approximately 10 years' of experience in well-established boutique chartered and certified practising accounting firms as a Senior Accountant, providing accounting and taxation services to SME clients from various industries.

He is experienced in Goods and Services Tax (GST) advisory and compliance, management of clients' accounting systems, preparation of financial accounts, taxation advisory and compliance.

Karen Lee

ACCA

Karen Lee is our Co Head of Tax Compliance. 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.



Passion
Beyond
Numbers

UHY TEAM IN MALAYSIA



Richard Khoo

Richard Khoo is our Co Head of Tax Compliance. He is a member of our tax teams in Kuala Lumpur and Penang.

Richard has tax compliance experience in numerous public listed and multi-national companies with extensive exposure in industries such as manufacturing, property development, construction, aquaculture, and telecommunications.

He has completed a comprehensive course on Goods and Services Tax prescribed by the Royal Malaysian Customs Department.

UHY SCOPE OF SERVICES

- Audit and Assurance
- Due Diligence
- Receivership and Liquidation
- Corporate Finance
- Forensic Advisory
- Internal Audit and Enterprise Risk Management
- Tax planning, Tax Compliance
- GST
- Corporate Secretarial Work
- Outsourcing Skilled Professional and Executive Recruitment Services
- Sarbanes Oxley Compliance
- Technical Advice

Audit and Assurance

- Compilation of financial statements and other financial reports
- Efficient and effective reviews
- Internal review and review of internal controls
- Review of annual financial statements
- 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

Corporate Finance

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

Forensic Advisory

- Special audits
- Investigative audits
- Litigation supports
- Compliance reviews
- Fraud risk assessments
- Damage quantifications

UHY SCOPE OF SERVICES

Receivership and Liquidation

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

Internal Audit and Enterprise Risk Management

- Internal audit outsourcing
- Internal audit co-sourcing
- Internal audit advisory – effectiveness review of your risk management, internal audit and corporate governance procedures
- Enterprise Risk Management workshop

Outsourcing Skilled Professional and Executive Recruitment Services

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

Corporate Secretarial Services

- Statutory/ Corporate Secretarial
- Corporate Advisory
- Public Listing
- Liquidation services
- Registration of Business and Companies
- Special assignments in account analysis and other accounting related services
- Payroll services, SOCSO and EPF payments and returns
- Application for various license such as MOF, work permit, Malaysia My Second Home Program, etc.

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 diligence reviews

Tax Compliance

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

GST

- GST Impact Assessment
- GST Registration & Compliance Services
- GST Technical Advice, Education & Training
- Accounting System Upgrade



LET US HELP YOU ACHIEVE FURTHER BUSINESS SUCCESS

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