

# Rödl & Partner

# EXPERT AUDITING

AUDIT & ASSURANCE IN CHINA

ATTORNEYS AT LAW | TAX CONSULTANTS | AUDITORS



# EXPERT AUDITING

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“The proper company audit is the cornerstone of successful governance. In addition to the legally required reporting, it enables reliable forecasting. For your successful business engagement in China, our local auditors will assist you with their extensive know-how. Furthermore, interdisciplinary teams of attorneys at law, tax and management consultants will advise you on all other issues relating to the planning and implementation of your business venture.”

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# Our risk-oriented audit approach – the added value for your business

With the risk-oriented approach adopted in our modern audit firm, we are able to offer you more than a mere audit of the correctness of your accounts.

We offer comprehensive, high-quality and forward-looking audit services. In doing so, we aspire to add value to the business of our clients every step of the way. As well as obtaining a clear understanding of the economic situation of your company, we also want to know the risks your business might encounter in the future. Our professional services for your business meet the highest national and international standards.

## Your point of contact for the successful management of your Chinese subsidiaries

Our audit teams are put together to meet your needs not only in terms of language (German, Mandarin, English) but also in terms of professional skills (China GAAP, IFRS, HGB). In addition to the expert assistance, our team members can help you navigate cross-cultural differences, e.g. during meetings or negotiations. One of our core competencies is the cross-border integration in newly acquired or established foreign companies.

All services provided by our legal, tax, management consulting and audit specialists working on your project are handled under one roof.

Understanding the business		Profitability	
		Advisory Service	
Legal objectives		Expert opinions on the management's assessment of the company situation (preliminary reporting)	Findings regarding the overall assertion from financial statements
Assessment of the correctness of <ul style="list-style-type: none"> <li>- accounting</li> <li>- annual financial statements</li> <li>- management reports</li> </ul>	Exercise of the duty to report <ul style="list-style-type: none"> <li>- identified inaccuracies and non-compliance</li> <li>- circumstances bearing risk to the company's existence</li> <li>- serious non-compliance committed by legal representatives or employees</li> </ul>	Assessment of the actual economic situation	
Quality			

# Our services:

## STATUTORY AUDITS OF ANNUAL FINANCIAL STATEMENTS AND SPECIAL AUDITS

- Audits of separate and consolidated financial statements
- Foreign currency inspection
- Capital contribution inspection
- Periodic audits of the correctness of business accounting

## VOLUNTARY AUDITS

- Full audits and limited reviews of annual financial statements and other financial information
- Agreed-upon procedures
- Audits of interim accounting statements for internal and external information purposes

## ACCOUNTING AND REPORTING

- Organisation and optimisation of accounting
- Development and review of charts of accounts, accounting policies and accounting manuals
- Planning, implementation and optimisation of reporting and budgeting systems
- Solutions for complex business transactions
- Preparation of separate and consolidated financial statements

## ASSURANCE SERVICES

- Forecasts and Budgeting
- Financial / Tax Due Diligence
- Fraud Examination
- Analysis and assessment of internal controls





# Our team

Our team consists of Chinese and German auditors and audit assistants, all of whom have many years of experience in auditing separate and consolidated financial statements of companies of all sizes and in all industries. Our flexible structure enables us to provide each client with an individually selected team of consultants led by an experienced auditor who is personally and overall responsible for the performance of your engagement. Quality, responsibility, integrity, independence and objectivity are the attributes that characterise the work of our expert teams.

In our work as auditors, we rely on International Accounting Standards (IASs) as much as we do on our risk-oriented audit approach. This requires understanding the business processes of your company and its economic and legal environment, and involves the ability to identify risk factors. As the result of our work, we guarantee an extremely efficient accounting audit process, which is based, above all, on effective communication with the client, and whose aim is to provide shareholders, managing directors, CFOs, controllers, internal auditors and reviewers, and other financial reporting officers with comprehensive documentation and valuable recommendations.



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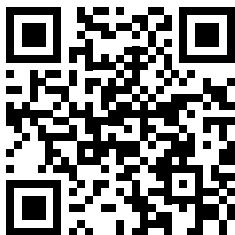
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# About us

Rödl & Partner – The agile caring partner for Mittelstand shaped world market leaders

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