

Consumer Markets
零售及消费品业

CHINA
中国



Consumer Markets

KPMG's Consumer Markets practice is coordinated formally on an international basis to ensure cohesion, consistency and an ability to deliver quality professional services, wherever our clients operate. We further categorise Consumer Markets into three main sectors: Retail, Food & Drink and Consumer Products.

Companies competing in today's consumer markets have experienced unprecedented change: Retail and consumer products companies are having to respond at an ever greater pace to:

- Increasingly sophisticated consumers
- Global expansion of retailers
- Consolidation and concentration on major brands among suppliers
- Concerns about safety, quality, competition and ethical sourcing, leading to increasing regulation
- New technologies
- Issues in dealing with new markets, economic uncertainty and changing regulations

KPMG member firms work closely with its clients around the world to help them develop appropriate strategies, manage the business and technology risks, and put in place the necessary implementation programmes in a timely and effective way.

KPMG's approach is based on understanding the issues affecting the marketplace. We work closely with a number of leading industry organisations providing support in understanding and tackling some of the major issues facing the industry. We are also active in the sponsorship of industry-wide research and events.

零售及消费品业

毕马威在全球各地为零售及消费品业提供服务，无论客户在何处开业，我们都能凝聚遍布全球的服务网络，为客户提供贯彻如一的优质专业服务。毕马威零售及消费品业按三个主要分部划分：零售、餐饮及消费品。

当今零售及消费品业市场竞争激烈，各公司经历的剧变前所未有的。面对以下转变，零售及消费品业公司需要以更快的速度作出回应：

- 消费者的要求日渐提高
- 零售商在全球扩充业务
- 供应商加强并主攻有影响力的品牌
- 安全、质量、竞争及合乎人道的生产过程等引起广泛关注，使各公司受到更严格的监管
- 新技术
- 进军新市场、经济状况不明朗和监管规则改变所带来的问题

毕马威成员所与客户紧密合作，制定适当的战略、管理业务和技术风险，并落实有关计划。毕马威深入研究对市场构成影响的问题，在此基础上制定方案。我们与业内多家顶尖机构合作无间，协助他们了解并处理行业所面对的一些主要问题。此外，我们还不遗余力地推动业界的研究及其他活动。

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

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Our services

Audit

Clients look to KPMG to provide independent and objective assurance on the reliability of financial information for statutory, management and external capital raising purposes.

We act as statutory auditors and independent accountants to a range of major corporations in the Consumer Markets industry as well as to smaller growing businesses.

We have extensive experience in Initial Public Offerings and capital raising exercises in the Consumer Markets sector in local and international markets. Our US Capital Markets Group, located in China and Hong Kong SAR, help facilitate compliance with SEC filing requirements in the US capital markets.

Tax

Our tax professionals understand the sectors and know the tax issues which you are likely to face. Our tax team advises on China, Hong Kong SAR and overseas tax, maintaining close contact with all relevant tax authorities.

We can help with direct and indirect tax planning, tax audits and appeals, transfer pricing planning and dispute resolution. We also assist with tax structuring for mergers, acquisitions, joint ventures, divestments and reorganisations. We can recommend tax efficient operating and holding structures, advising on permanent establishment issues, funding options, profit repatriation and exit strategies and the utilisation of tax losses.

In the areas of foreign exchange and customs duty, we can provide customs valuation calculations and advise on the classification of imported goods, import/export clearance procedures and controls over goods under customs supervision. We can review or advise on the structure of agreements for services fees and cost reimbursements, where applicable applying for settlement certificates and tax exemption certificates. We can assist in negotiations with the PRC tax authorities on tax exemptions, onshore/offshore income splits or deemed profit rates.

Transfer pricing is a big tax challenge for multinationals operating in China and we can help by performing transfer pricing risk reviews and benchmarking analysis reviews, assisting with policies to help achieve tax savings while controlling the risks of potential tax audit.

In addition to these services, our international executive tax team covers personal tax services, assignment management, remuneration packaging, and stock option plans.

服务范围

审计

客户无论是进行法定报告、提供管理信息还是对外集资，都信赖毕马威就财务信息的可靠性提供的独立和客观审计意见。

本所现担任多家零售及消费品业企业的法定审计师和独立会计师，我们的客户既包括享有盛名的大型集团，也不乏积极进取的中小型企业。

本所在协助零售及消费品业的企业在当地和国际市场上市集资方面拥有丰富的经验。本所的美国资本市场组分部设于中国和香港特别行政区，协助审阅向美国证交会提交的申请上市文件。

税务

毕马威的税务专业人员对各行各业了如指掌，并深入了解客户在税务方面可能面对的问题。我们的税务小组能够就中国、香港特别行政区和海外的税务问题提供咨询，并与各相关的税务机关保持密切的业务联系。

我们可提供的服务包括直接和间接税务筹划、税务检查与行政复议、转让定价的筹划和纠纷调解。另外，我们还可以协助客户就合并、收购、筹组合资企业、剥离资产和重组活动制定适当的税务结构，并就具税务效益的营运和控制架构、常设机构的税务问题、融资方案、利润汇回和撤资策略，以及税务亏损的运用提供专业建议和咨询。

在外汇和关税方面，我们能够提供关税估价计算；并就进口货物的归类、进出口通关程序和海关监管货物的控制措施提供专业咨询。我们还可根据客户的实际需要，审阅服务费和成本补偿合同并提出建议；协助客户申请完税证明和免税证明；并就争取免税、境内外收入的划分或核定利润率协助客户与中国税务机关进行协商。

转让定价是在华的跨国企业所面对的主要税务挑战。我们可以协助客户进行转让定价的审阅和基准评比分析，并协助客户制订转让定价政策，在控制税务检查风险的同时实现节税的效益。

除此以外，我们还设有国际行政人员税务服务小组，服务范围包括个人税务服务、外派劳务管理、薪酬福利制度和员工认股权计划。





Advisory

Risk Advisory Services

Our Risk Advisory Services team focuses on key risk areas - accounting and reporting, information, operations, finance and treasury, regulatory compliance and controls - to consistently help organisations manage those risks and improve on business effectiveness.

Our core services include:

Internal Audit, Risk and Compliance Services

Our dedicated Internal Audit, Risk and Compliance Services practice provides services in the areas of internal audit, corporate governance reviews, business risk management, process reviews, management reporting, procedures and controls. Our Internal Audit, Risk and Compliance Services professionals can help organisations to maintain effective and efficient controls, which are designed and functioning, to manage organisational and strategic risk.

The Internal Audit, Risk and Compliance Services practice can also assist organisations to identify leading practices, cost reduction, and profit improvement opportunities through the cosourcing or outsourcing of an organisation's internal audit function.

IT Advisory

The IT Advisory practice utilises teams of highly experienced IT professionals who can help organisations manage and improve the performance of business systems. The IT Advisory team can help bridge the communications gap between business executives and IT professionals. Our professionals bring a powerful combination of technical skills, finance understanding and business experience.

Our service offerings are closely aligned to our client's business IT lifecycle to enable focused advisory efforts across the whole IT spectrum.

Some of these services include:

- Information security and personal data protection
- Business continuity management
- IT corporate governance
- IT project advisory
- IT strategy development and IT operational reviews
- Sourcing advisory
- IT attestation (e.g. SAS70 and ISO27001)
- IT risk assessment and diagnostic review

Business Performance Services

The Business Performance Services practice helps our clients to drive business performance by:

- Helping them understand the drivers of value
- Embedding them in efficient, effective and sustainable performance management processes
- Providing insightful analysis to support decision making

咨询

风险咨询服务

本所的风险咨询服务团队主要针对客户在会计与报告、信息、营运、财务与资金、监管合规及监控等领域面临的主要风险，致力协助客户管理这些风险，并且协助改善业务绩效。

本所的核心服务包括：

内部审计、风险管理和合规服务

本所的内部审计、风险管理和合规服务部门专责提供内部审计、公司治理审阅、业务风险管理、流程审阅、管理报告、程序和监控措施等方面的服务。本所内部审计、风险管理和合规服务的专业人员能够协助客户建立并保持有效益和有效率的监控措施，这些措施都是为管理组织上和策略上的风险而设计和执行的。

此外，通过共建或外包内部审计工作，本所的内部审计、风险管理和合规服务部门能协助客户确定并且掌握主导模式、节省成本，提高盈利的机会。

信息技术咨询

信息技术咨询部门由资深的信息技术专业人员组成，他们能够协助客户管理和改进业务系统的绩效。信息技术咨询小组能够协助客户缩小企业行政人员与信息技术专业人员之间的沟通分歧。本所的专业人员结合了技术技能、财务方面的知识和丰富的行业经验，能够为客户提供优质的服务。

本所提供的咨询服务将会充分地考虑客户信息技术的实际情况，以使得所实施的咨询服务项目能够与客户的信息技术整体环境充分地融合。

我们主要的服务包括：

- 信息安全和个人数据保护
- 持续经营管理
- 信息技术公司治理
- 信息技术项目咨询
- 信息技术战略发展和信息技术营运审阅
- 外包服务管理
- 信息技术认证 (如SAS70和ISO27001)
- 信息技术风险评估和诊断审阅

营运规划服务

营运规划服务部门通过下列方法协助客户提高业务绩效：

- 协助客户了解影响价值的因素
- 协助客户置于有效率和有效益的持续绩效管理流程中
- 提供独到的分析，以支持决策程序



Our Business Performance Services professionals have a track record of using their technical, analytical and financial skills to help clients address the business issues and challenges they are facing. By focusing on specific sectors such as Consumer Markets, our professionals have built up extensive knowledge of the challenges, opportunities and Consumer Markets-specific practices that is leveraged to deliver value and insight.

Financial Advisory Services

Our Financial Advisory Services focuses on four core service areas: Transaction Services, Corporate Finance, Restructuring Services and Forensic.

Our services include:

- Mergers and acquisitions assistance (negotiation and execution support)
- Capital raising
- Public company advisory
- Private equity/venture capital
- Valuations
- Independent financial advisory
- Independent financial and commercial due diligence
- Pre-deal evaluation and bid services
- Market entry studies
- Vendor due diligence and vendor assistance
- Transaction structuring
- Litigation and arbitration services, risk advisory and forensic technology and investigation services
- Intellectual property services
- Work-out advisory and operational/financial restructuring services
- Liquidation and insolvency services
- Working capital management
- Impaired loan advisory services

KPMG

KPMG is a global network of professional firms providing Audit, Tax and Advisory services. We operate in 144 countries and have more than 137,000 professionals working in member firms around the world.

The independent member firms of the KPMG network are affiliated with KPMG International, a Swiss cooperative. KPMG International provides no client services.

KPMG China

KPMG China has more than 8,500 professionals working in 12 offices. These offices are located in Beijing, Qingdao, Shenyang, Shanghai, Nanjing, Chengdu, Hangzhou, Guangzhou, Fuzhou, Shenzhen, Hong Kong and Macau.

Our Consumer Markets focus

Our Consumer Markets group consists of a team of experienced professionals who have a track record of using their technical, analytical and financial skills to help clients address the business issues and challenges they are facing. By focusing on specific industry sectors our professionals have built up extensive knowledge of the regulatory environment and industry-specific practices.

营运规划服务的专业技术人员在技术、分析和财务方面掌握着先进的技能，并拥有丰富的经验，以协助客户解决业务问题及应对挑战。本所的专业人员十分关注客户所属行业(如零售及消费品业)，对客户所面对的挑战、机遇，以及行业的特定惯例积累了丰富的经验，既能协助客户实现价值，也能提供独到的见解。

财务咨询服务

本所的财务咨询服务主要由投资咨询服务、企业财务、重组服务和法证会计四个核心分部组成。

我们提供的服务包括：

- 并购支援(协商及执行支援)
- 集资
- 上市公司咨询
- 私募股权投资/风险创业投资
- 估值
- 独立财务咨询
- 独立财务和商业审慎调查
- 交易前评估和投标服务
- 入市研究
- 卖方审慎调查和卖方支援
- 交易结构
- 诉讼及仲裁、风险咨询和法证会计技术及调查服务
- 保护知识产权服务
- 债务重整咨询和营运/财务重组服务
- 清盘和破产服务
- 流动资金管理
- 减值贷款咨询服务

毕马威

毕马威是一个由专业服务机构组成的网络，成员机构遍布全球144个国家，专业人员超过137,000名，提供审计、税务和咨询等专业服务。

毕马威独立成员所网络中的成员与瑞士合作组织毕马威国际相关联。毕马威国际不提供任何客户服务。

毕马威中国

毕马威中国在北京、青岛、沈阳、上海、南京、成都、杭州、广州、福州、深圳、香港和澳门共设有十二家办事处，专业人员超过8,500名。

毕马威零售及消费品业服务的焦点

本所零售及消费品业组的资深专业人员向以技术、分析和财务方面的专长著称，他们拥有丰富的经验协助客户解决业务问题，迎接挑战。专业人员深入了解客户所属行业的特殊问题，积累专门知识和解决方案。

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