

HONG KONG

ACCOUNTING AND AUDITING SERVICE FEE TABLE VALID FROM 19-03-2016

Accounting and audit fees per items:

categories	Accounting items/month	Accounting fees in USD/ month	Accounting fees in USD / year	Audit fees in USD / year
I.	Dormant (no entries)	N/A	350	980
II.	holding companies	dividend only	475	980
	TRADING COMPANIES			
III.	below 30 transactions	70	840	980
IV.	30-99 transactions	95	1.140	1350
V.	100-200 transactions	130	1.560	1.950
VI.	over 200 transactions	195	2.340	2.900
X.	Other complicated cases (e.g. consolidate reports, diversified business)	Negotiable	Negotiable	Negotiable

The above mentioned accounting and audit fees refer to standard and repeating transactions. Fees maybe adjusted for complex or large volume transactions. A double entry is considered to be one transaction.

Definition of accounting Item:

- Accounting items shall mean all instruments drafted or issued by the business entity or by natural persons, invoice, credit institution certificate, legal provision, and other deeds regarded as such.

Special professional consultancy services

	Fees in USD
Accounting and audit fees per hour / senior accountant	125
Accounting and audit fees per hour / auditor	225