

## HONG KONG ACCOUNTING AND AUDITING SERVICE FEE TABLE

### Accounting and audit fees per items:

categories	ACCOUNTING ITEMS / YEAR	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
<b>TRADING COMPANIES</b>				
III.	below 30 transactions	70	840	980
IV.	30-99 transactions	95	1140	1350
V.	100-200 transactions	130	1560	1950
VI.	over 200 transactions	195	2340	2900
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 consultancy per hour / senior accountant	125
Accounting and audit consultancy per hour / auditor	225