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# OUR PRESENCE IN CHINA

**S.J. GRAND** is a leading provider of **FINANCIAL** and **TAX ADVISORY** services to international business in China. First established in 2002 in Hong Kong, we now operate in four locations across China's main hubs of foreign investment and trade.

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## OUR LOCATIONS

**BEIJING**

**SHANGHAI**

**SHENZHEN**

**HONG KONG**

# OUR SERVICE AREAS

## CORPORATE FINANCE

Mergers and Acquisitions – Debt and Equity Financing – Capital Markets

## FINANCIAL ADVISORY

Risk Management – Due Diligence – Forensic Accounting

## OPTIMIZATION

Restructuring – Reengineering – Strategic Planning

## TAX AND ACCOUNTANCY

Tax – Payroll – Audit – Incorporation

# INTEGRATED SERVICE APPROACH



# OUR CLIENTS

Our clients include **MULTINATIONAL CORPORATIONS** and **SMALL VENTURES** from a wide range of sectors. Whatever your business or your size, we offer personalized services tailored for your industry and up-to-date advice to help you achieve your goals.



# BROAD INDUSTRY EXPERIENCE

**THALES**

AEROSPACE, SECURITY AND DEFENCE

 **france telecom**

TELECOMMUNICATIONS

**KUONI** | Destination  
Management

M.I.C.E, LUXURY TRAVEL AND INBOUND TOURISM

 **LAFARGE**

CONSTRUCTION MATERIALS

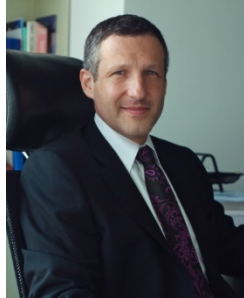
**KanPak**

PACKAGING AND MANUFACTURING

**GROUPE FLO**

RESTAURANT FRANCHISE

# SENIOR PARTNERS



**STEPHANE J. GRAND PH.D., MBA, MALD**  
**MANAGING PARTNER, BEIJING**

Stephane Grand is the founder and managing partner of S.J. Grand Financial and Tax Advisory. He has over 18 years financial and legal advisory experience in China on close to US\$1 billion in foreign direct investment, specializing in capital structure optimization and management restructuring. Through the early 1990s, he gained hands-on experience of the PRC legal system as an associate of the Beijing office of law firm Gide Loyrette Nouel and with the World Bank Legal Reform and Private Sector Development Departments. He was a founding partner of US barcode technology firm Scanbuy, a senior consultant with Coltrin and Associates, New York, and with Claydon Gescher Associates, a consulting firm in Beijing specializing in Internet and Telecoms. He went on to head the Chinese practice of RSM Salustro and created its tax and management consultancy practices.

He is a graduate of HEC Paris (MBA), La Sorbonne (Ph.D. in Chinese Corporate Law) and the Fletcher School of Law and Diplomacy, and teaches courses on the legal and financial aspects of doing business in China as an adjunct professor at the Graduate School of Business of the University of Illinois. He is fluent in English, French and Mandarin.



**CHRISTOPHE MARQUIS**  
**SENIOR PARTNER, SHANGHAI**

Christophe Marquis has over 10 years experience in financial strategy, market entry, tax and capital optimization, and merger and acquisition projects for international companies and foreign-invested enterprises in China. He brings expert knowledge of Chinese multiple investment and compliance issues, individual and corporate tax, financial modeling, and due diligence supervision. Before joining S.J. Grand in 2002, he was financial manager at the international joint venture tax advisory RSM Salustro Zhongrui CPAs in Beijing. In 2005, he relocated to Shanghai as S.J. Grand Chief Operating Officer in 2009 was appointed Senior Partner.

At S.J. Grand, he has provided incorporation support and investment evaluations for more than 100 FDIs in mainland China. He has developed and advised on the financial model, capitalization and financing for numerous businesses across the F&B industry: bars, clubs and restaurants; high-end consumer products; fast-food; wine industry; as well as master franchising. He is Finance and Asian Studies graduate of the EICD 3A Ecole Internationale de Commerce et de Développement in Lyon and speaks English, French and Mandarin.

# CORPORATE FINANCE

**MERGERS AND ACQUISITIONS – DEBT AND EQUITY FINANCING – CAPITAL MARKETS**

**S.J. GRAND** offers full support with mergers, acquisitions, internal buyouts, and divestitures.

We provide our clients with **COMPLETE TRANSACTION MANAGEMENT** including the identification of targets and partners, due diligence, deal structuring, marketing and negotiation support.

Our **STRONG BUSINESS NETWORKS** across the Asia-Pacific, Europe and North America place us in an ideal position to assist international clients locate **OFF-SHORE AND DOMESTIC INVESTMENT.**



# FINANCIAL ADVISORY

## RISK MANAGEMENT – DUE DILIGENCE – FORENSIC ACCOUNTING

**S.J. GRAND** financial advisory team has extensive expertise in helping our clients to **UNCOVER AND MANAGE RISK**: credit, market and operational.

We offer partial and holistic **DUE DILIGENCE SOLUTIONS** throughout the lifecycle of the transaction process: customized target proposals, financial and legal investigation, market research, detailed competitor review, channel analysis, and company valuation.



Our forensic accountants assist with **EVIDENCE GATHERING** and **LITIGATION SUPPORT** on a range of law enforcement issues including misappropriation, bribery, price fixing, and false invoicing.

We also offer fraud risk analysis and **STAFF TRAINING** programs to build a culture of **FRAUD PREVENTION** in the workplace.

# OPTIMIZATION

## RESTRUCTURING – REENGINEERING – STRATEGIC PLANNING

Our **OPTIMIZATION** practice offers **SIMPLE, EFFECTIVE TOOLS** on a success-fee basis to drive operational excellence and sustain lasting profitability across our clients' business interests.

Our methods can **LIBERATE CASH** tied up in accounts receivable, inventories, and accounts payable, managing short-term debt and operating expenses.

Our company client in **Shanghai** reduced working capital from **132 days to 73 days** while **sales increased 40%**

Our company client in **Liaoning** reduced working capital from **179 days to 92 days** while **sales increased 60%**



# TAX AND ACCOUNTANCY

## TAX – PAYROLL – AUDIT – INCORPORATION

**S.J. GRAND** takes care of all **CORPORATE INCOME TAX, VAT**, and **BUSINESS TAX** preparation and filing, allowing companies **TO FOCUS ON CORE BUSINESS** activities.

We also provide **INDIVIDUAL INCOME TAX** filing and planning for expatriates in China, with specialist advice on exemptions, reductions and treaty arrangements.

We offer **OUTSOURCING** of **PAYROLL SERVICES** in partnership a trusted and locally recognized HR firm. We manage the process to ensure compliance, reducing your exposure to legal and administrative error and keeping your individual labor agreements confidential.

We can also formulate and implement salary payment, declarations, and basic **TAX OPTIMIZATION SOLUTIONS**, prepare salary sheets and monthly tax filing.



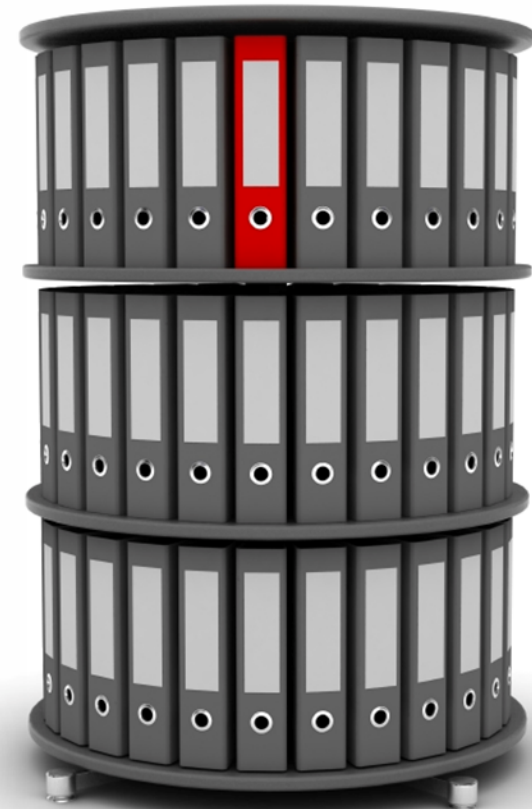
# TAX AND ACCOUNTANCY

## TAX – PAYROLL – AUDIT – INCORPORATION

**S.J. GRAND** delivers **INDEPENDENT** and **RIGOROUS AUDITS** and limited reviews through a disciplined, cost-effective process. Our audit team brings reliability and transparency to your financial reporting.

For clients wanting the simplicity of dealing with one firm to coordinate all their establishment needs, we also offer **INCORPORATION** services through a trusted legal network, providing offshore and domestic investment vehicles, including **CUSTOMIZED SHELL COMPANIES**.

We have experience in the creation and maintenance of the various forms of investment open to foreign enterprises in China with **VALUE-ADDED REGISTRATION** and **TAX PLANNING SERVICES** for Representative Offices (RO), Wholly Foreign-Owned Enterprise (WFOE), Equity Joint Venture (EJV), and Cooperative Joint Venture (CJV).



# WHY S.J. GRAND?

## **GLOBAL EXPERTISE**

Our practitioners maintain solid working relationships with government bodies, tax bureaus and business networks in China and abroad, keeping informed of the latest regulations and trends to ensure up-to-date advice, smooth negotiations and an international standard of service delivery.

## **FLEXIBILITY**

We take pride in our ability to adapt to new environments and changing client needs, providing solutions that are flexible and tailored to your industry.

## **PERSONAL ATTENTION**

Our employees are committed to excellence in their work and attentive client service, whether for a small enterprise with a financial objective or a large corporation pursuing a global strategy.

## **DIVERSITY**

With a multicultural team of over 35 professionals, we combine in-depth knowledge of Chinese legal frameworks and market opportunities with expert understanding of international business.

## **VALUE**

Our solutions are structured to be more cost-effective than many large firms, often on a success-fee basis and with no hidden fees.

## **EFFICIENCY**

We are the lead choice among local firms as we can quickly understand the needs of our clients and are efficient in delivering practical solutions.

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