Making an impact that matters
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Introduction

Deloitte exists to do what matters most for our clients, our people and society.

Since we started in China in 1917, our professional services practice has developed and grown dramatically. Now, you can find us on the ground in major cities across this marketplace and you can have access to the skills and experience of approximately 13,000 most talented and qualified professionals; and you are supported in the realization of your business vision by our scope of services—honed to help enterprises anticipate, manage and capitalize on marketplace opportunities and challenges.

While we have transformed dramatically over the past century, every transformation has been guided by our "North Star", which is to make an impact that matters by helping you make your impact in the world.
Global & local networks

Global practice

Approximately

245,000 people in
150 countries and
territories

Deloitte member firms reported aggregate revenues of

US$36.8 billion
for the fiscal year ended
31 May 2016 (FY16)

Serves

more than 80%
of the world's largest companies,
as well as large national enterprises, public institutions, locally important clients, and successful, fast-growing global companies.
Local practice

Our offices cover major cities in the Chinese Mainland, Hong Kong, Macau and Mongolia.

Serves more than half of the Fortune Global 500® MNCs.

There has been a quantum growth in our workforce: 150 in the 1980s, 900 in the 1990s, 1,900 in the 2000s, and approximately 13,000 people today.
Multidisciplinary services & industry expertise
Our clients are our jewels—treasured
Audit & Assurance
Aspire with assurance

One of the most important steps you take as a listed company or a company that is preparing to list, is choosing the right audit services provider, who can help you understand where you stand based on your financial records and guide you through.

Our services:

- Public Offering Services
- Financial Reporting in the Chinese Mainland
- Financial Reporting in Hong Kong
- Advisory in Audit (AiA)
Optimize the strategic value of audit
The basic tenet of audit is to provide an established, independent system of verification of the assets and the liabilities of an enterprise, which can be relied upon by all stakeholders and inform their decision making. At the core of audit is the concept of accountability, which has not changed much over time. However, what has greatly evolved in the past few decades is our business environment, which is characterized by higher degree of public scrutiny, greater economic uncertainty and more complex regulatory and reporting requirements. It is important to understand the true value of audit, which goes beyond gaining public trust and overcoming financial reporting hurdles. Companies need a trusted auditor who can bring assurance to aspiration by delivering a true and valid picture of the world today and by mapping the direction of change as it happens.

Communicating effectively through financial reporting
Accounting standards and financial reporting are the language of business—connecting enterprises with their stakeholders. Drawing on our deep understanding of international, China and US accounting standards, we serve enterprises doing business in China, and have been an active participant in their development for over two decades. In 1993, the World Bank selected and funded Deloitte to work with China’s Ministry of Finance on the landmark project of developing and converging China’s accounting standards to the international system. Of equal importance, we support the reporting requirements for Chinese enterprises doing business in overseas markets, drawing on our global network of Deloitte member firms in more than 150 countries and territories, and our collective experience in the development of accounting rules and regulations around the world.

Now is the time to engage custom-designed technology for the audit process
As the Internet age transforms the way enterprises do business, we make a concerted and continuous investment in developing breakthrough technologies, fresh approaches and new, disruptive perspectives to shape the way we do audits. Our proprietary, state of the art audit tools and Engagement Management System enhance our capacity and efficiency in alignment with the growing complexity of your business. It supports all phases of the audit process, including planning, executing, and reporting, and enables our professionals to deliver an audit experience that is ever more real-time and far-reaching to deliver outcomes that are more valuable to stakeholders.

Driving the impact of our audit with expanded skills, experience and insights
It is our mission to help you with the all-important obligations of meeting reporting requirements applicable to shareholders, directors, trustees, regulators and others. Using our insights into your company and our broad business knowledge and experience, we can also provide you with value-added advice to help you identify major risks and opportunities in your strategies.
Facilitate the integration of Chinese companies into the global economy

Since the 1980s, Deloitte has helped companies doing business in China to raise over US$130 billion in proceeds. We help companies to fund and implement their global expansion plans, both China inbound and outbound. Through the listing process, we help companies adopt world class best practices in regulatory compliance and corporate governance. Not only supporting companies in their IPOs, we have also been auditors for the largest number of companies listed on the Main Board of the Hong Kong Stock Exchange for well over a decade.

Our audit and/or IPO clients are market leaders spanning a spectrum of critical sectors including energy and resources (e.g. CNOOC Ltd and China Shenhua), financial services (e.g. China Merchants Bank and China Huarong Asset Management), telecommunications (e.g. China Telecom), life sciences & health care (e.g. China Resources Pharmaceutical), and property developers on the Chinese Mainland and in Hong Kong (e.g. Sun Hung Kai Properties, China Resources Land and Cheung Kong Property).

Our AiA services also help Chinese companies develop accounting and financial reporting solutions, leveraging the Deloitte global network of resources and our knowledge of best practices, plus the experience we have amassed from working with the finance functions of top companies and supporting their capital market transactions. Deloitte has assisted some of the biggest Chinese state-owned and private companies to connect with the global economy—helping them convert financial accounts to different standards after or in anticipation of an acquisition, devise adoption plans for new accounting standards, make better use of financial information, and develop compliance-related solutions.

Over the years, Deloitte has been recognized as a leading audit service provider in this marketplace, ranked in the top three in the Comprehensive Assessment of Top 100 Accounting Firms by CICPA since 2011, auditor for the largest number of companies listed on the Main Board of the Hong Kong Stock Exchange.
Our services are here to help our clients accurately
Consulting
Solving the most complex issues

Innovation, transformation and leadership occur in many ways. To achieve sustainable results, companies would need proper alignment of their strategy and business, while being able to capitalize on human capital and harness the power of technology. At Deloitte, our ability to help solve clients’ most complex issues is distinct. We deliver strategy and implementation, from a business and technology view, to help you lead in the markets where you compete. Our consulting services cover the strategy & operations, human capital and technology aspects of your business.

**Strategy & Operations**
We live in an era of growing complexity, uncertainty, and disruption, where it is more than imperative for business leaders to act with conviction. Our Strategy & Operations services draw on Deloitte’s full suite of professional services, industry practices, and experience of developing and implementing strategies for enterprises around the world, to develop relevant and executable solutions for you. Our service offerings cover:

- Strategy Advisory
- Mergers & Acquisitions
- Business Transformation
- Supply Chain and Manufacturing Operations
- Service Operations
- Finance Transformation

**Human Capital**
People have become the most important assets for any company. Our Human Capital services help you formulate and execute business-driving HR measures, which offer solutions to address your different people challenges. We support our clients in the following areas:

- Organizational Transformation and Change
- Leadership and Talent
- HR Transformation
- Rewards and Benefits
- Actuaries, Advanced Analytics, Forecasting
Technology
Today, business and technology innovation are inextricably linked, redefining the business ecosystem, and creating new opportunities and new risks. Our Technology Advisory services help enterprises with the implementation, management, and operation of technology solutions, customized to the needs of each client—from strategy through sustainability.

Our comprehensive technology services, available to help you from strategy through to execution, include:

- Technology Strategy & Architecture
- Digital Transformation
- Analytics & Information Management
- Enterprise Application
- System Integration
- Global Delivery Center
Empowering enterprises to achieve impact and sustainable results

As the world’s largest consulting firm, Deloitte has the capabilities and deep industry insights to solve your most complex business challenges. We appreciate that every business transformation is unique in its situation and goals, and we always take the steps necessary to understand the intricacies of our clients’ business in order to provide customized plans for how to achieve impact and sustainable results.

The impact of Deloitte’s consulting services has been consistently recognized by the market, including international industry analysts such as Forrester Research, Kennedy and IDC. In 2015, Deloitte was named a global leader in business transformation by Forrester Research. Kennedy named us a leader globally in corporate portfolio strategy and resource allocation consulting. Since 2010, Deloitte has been named a leader in worldwide and regional consulting capabilities and business strategies by IDC.

While these awards demonstrate our record of achievements, it is our aspiration to create values for our clients. In 2015, our consulting practice supported Hewlett Packard Enterprise (HPE) to divest two of its business units in China, comprising its network and its server, storage and technology related services, into a joint venture with Tsinghua University. We drew on resources and expertise from both our China and US practices to devise and execute a comprehensive plan in order to promote full transparency and facilitate smooth transition. Our professionals also helped construct the post separation operation model of the joint venture, and ensure regulatory compliance related to business data separation.

More recently, we helped China Post Group achieve its business transformation ambitions through projects that addressed six areas of concern for its business within the year of 2016—post standardization for its 900,000 employees; organizational efficiency optimization among its four holding companies and 10 affiliated units; customer relationship management (CRM) across its multi-sectoral operations in financial, courier and postal services; internal control upgrade and budget management for Postal Savings Bank; and strategic planning for China Post Insurance. All these transformation projects are steering this state-owned group towards long-term growth and enhanced competitiveness.

For over a decade, we have been helping China Unicom tackle internal and external challenges as it navigates the different stages of business lifecycle to become China’s second largest telecommunications company today. The landmark projects that Deloitte championed included enterprise resources planning (ERP) back in 2005, and post-M&A resources integration in 2009 after the merger with China Netcom. In 2013, we supported China Unicom in its undertakings of the Ministry of Finance’s VAT reform pilot project and of the State Archives Bureau’s digitization project of accounting records. From 2014 onwards, the Internet Plus infrastructure that Deloitte helped design has transformed the company’s internal control, enhanced synergy with its B2B suppliers, and contributed to the building of a more efficient shared service center, and a more effective central clearing function.
Financial Advisory

Scale & structure your business

China’s integration into the global economy is opening up new opportunities for landmark alliances, mergers and acquisitions across industry sectors, and across the globe. Our Financial Advisory services help enterprises protect, enhance, and realize value throughout the entire investment/business cycle, in local and international markets, and across different industry sectors.

Each transaction has its unique requirements. We provide the following specialized services, individually or integrated as relevant to your needs:

- Corporate Finance Advisory
- M&A Transaction Services
- Valuation & Modelling
- Deloitte Forensic
- Restructuring Services
- Infrastructure and Capital Project Advisory
- Real Estate Advisory
Provide a comprehensive plan for the whole transaction cycle
Acquisitions and divestments are means to an end, not the end itself. For enterprises which intend to enter into a potential M&A or divestment, we offer technical and planning support to devise the right strategy for all the different stages of the transaction cycle, including market study and strategy setting, search and screening of potential candidates, deal structuring, due diligence, valuation, financial modelling, negotiation, post-merger integration, and other transaction support. For enterprises that have financial restructuring needs or are in situations of financial distress, we provide advisory support for debt restructuring, such as negotiating financing terms with banks, investors, or creditors.

Make difficult fact finding easier
We provide advisory services for the many circumstances when enterprises need to conduct fact finding—from due diligence to fraud investigation and litigation.

Ensure you have on the ground cover around the world
In addition to the experience we bring from serving Chinese enterprises on first of its kind transactions, our access to Deloitte’s global network—covering more than 150 countries and territories—enables us to provide integrated, international solutions to our clients.

Facilitating pioneering transactions to supply the society with vital resources, commodities and services
Deloitte has supported many groundbreaking deals, which are pivotal in helping Chinese companies to synchronize with government’s priorities and realize their strategic missions including global business expansion and mixed-ownership reform.

In 2016, Deloitte supported a state-owned Fortune Global 500® chemicals company in the largest ever Chinese outbound M&A transaction to acquire a global agrochemical and seed producer in Switzerland. We were also the advisor for the Silk Road Fund, sponsored by China’s State Administration of Foreign Exchange, in its stake purchase from Novatek of the Russian Yamal LNG project, the world’s largest project for exploration and development, liquefaction, transportation and sale of natural gas. We also assisted a consortium led by China’s Apex Technology to acquire the global printing and imaging solutions provider—Lexmark International, which is expected to create strong and complementary synergies for the two companies.

In 2015, we helped Feilo Acoustics, the very first company undergoing mixed-ownership reform among SOEs in Shanghai, also a principal subsidiary of the state-owned INESA Limited, in its majority stake acquisition of the Sylvania Group implanted in over 48 countries. During the same year, we advised Jiangxi Salt as the first SOE in Jiangxi Province to attract new investors on board in order to increase share capital for its mixed ownership reforms.

Through supporting these transactions, we serve enterprises that are integrating China into the global economy in the vital sectors of chemicals, gas, natural resources, services, technology, and engineering.
We connect and collaborate to ensure consistency and quality for our clients globally
Making an impact that matters | International Business Support

International Business Support

Meeting the global investment and operation challenges

Every enterprise faces new challenges when expanding into overseas markets. The potential gains are big, but so are the risks. Our extensive global network enables us to deliver a multi-industry, multidisciplinary, and multi-jurisdictional approach—it means a one-stop shop with the right mix of audit, tax, legal, financial advisory, risk advisory and consulting services in relevant locations to support the international expansion needs of our clients.
Addressing China outbound needs through a well-connected Global CSG network

Over the past decade, the "Going Global" strategy has been pivotal in propelling the economic transformation of China. It is also driving the overseas expansion of many Chinese companies, which are able to tap the international markets and acquire new technologies and best practices. Opportunities always come along with pitfalls and it is our mission to provide guidance to Chinese companies through what can be something of a minefield during their globalization journey.

Established in 2003, Deloitte's Global Chinese Services Group (GCSG) aims to advise Chinese companies expanding global presence, and multinational companies operating in China. This network deployed in various countries and geographic regions with professionals possessing Chinese-speaking capabilities and knowledge about China and Chinese companies to provide professional advice and comprehensive solutions to Chinese companies investing overseas.

We are committed to expanding our footprints as our clients expand theirs. To stay ahead of the curve in putting the needs of clients as our priority, the GCSG continues its efforts in evolving and adapting to the changing dynamics of the marketplaces, and provides advice and solutions to clients to address their complex business challenges.

Following the launch of Belt and Road Initiative in 2013, we provide thought leadership support for SASAC, facilitating the strategic planning and risk control for state-owned enterprises seeking to benefit from the Belt and Road Initiative. In 2016, we helped more than half of the Fortune Global 500® Chinese companies with their overseas operations, mergers and acquisitions activities, and greenfield projects.

Supporting foreign inbound needs in China through designated country services groups/desks

Overseas investors who are keen to enter the China market can leverage Deloitte's network of resources across 150 countries worldwide. Within Deloitte China, there are dedicated teams to support overseas companies in building and growing their presence in the China market. Our international teams have expatriate professionals from developed and emerging economies, such as Australia, Canada, Germany, Japan, Korea, Russia, Southeast Asia, UK, US and the like. For example, our Japanese Services Group (JSG) and Korean Services Group (KSG) have a long history of serving Japanese and Korean businesses in China.

With a presence of nearly 40 years in China, JSG is the first of its kind among the professional services firms in this marketplace, focusing on serving Japanese companies with a vision of going global. Today, we have more than 330 bilingual professionals with different expertise in China, who combine their experience with a careful consideration of the Japanese culture when offering business solutions to Japanese clients.

The KSG in Deloitte China was established in 2004 to support Korean companies to continue growing their business in China. Currently there are 25 bilingual or trilingual professionals based in northern, eastern and southern China offering accounting, tax, consulting, and financial advisory services to Korean clients.
Our rising stars lead in our field of expertise by providing guidance.
Shanghai Qin Li Law Firm, established in 2013 and a member of the Deloitte Legal* global network, is a Chinese law firm specializing in providing clients with integrated solutions to their increasingly complex and multi-jurisdictional legal and business issues.

*Deloitte Legal* means the global network of legal practices which are affiliated with Deloitte Touche Tohmatsu Limited member firms. Shanghai Qin Li Law Firm, a licensed Chinese law firm, is the China member of that global network.
Chinese law firm with a global reach
Qin Li is a member of the Deloitte Legal global network that boasts over 1,750 lawyers in more than 75 countries around the world. Deloitte Legal, with its global reach, helps clients with international business operations comply with legal requirements, implement legal advice and monitor legal developments in multiple locations, enabled by the cutting-edge technology of Deloitte Legal. Qin Li’s lawyers, who are experienced professionals with international education backgrounds and work experience, work closely with other members of the Deloitte Legal global network in delivering seamless services to our clients.

Integrated solutions
Qin Li’s service disposal is supported by resources made available by Deloitte’s various business units including audit, consulting, financial advisory, risk advisory and tax services. It is this integrated approach that forms the bedrock of Qin Li’s differentiated business model. Under this approach, Qin Li is in a unique position to provide legal services while taking into account clients’ wider business needs which typically involve a broad spectrum of professional disciplines.

Specializing in Commercial Law, Corporate Law and M&A, Employment Law, Compliance and Tax Controversy,

Qin Li has been involved in a wide array of projects spanning a large number of different industries.

Qin Li continues to explore and develop new areas of expertise such as Private Client Services and Legal Technology that have created promising demand in the China marketplace, which further reinforces one of Qin Li’s core values, that is, innovation.

Helping companies overcome legal hurdles in multi-jurisdictional acquisitions
Clients count on Qin Li’s help in navigating the legal maze when it comes to making complex and cross-border acquisitions. Just recently, we supported a German listed company to complete a global acquisition of multiple legal entities and business units of a corporate group located in Germany, the Chinese Mainland, Hong Kong and Vietnam. As the lead counsel of the Asia part of the transaction, Qin Li not only delivered PRC legal work, but also worked closely with Deloitte tax and financial advisory specialists and coordinated the legal work streams in Hong Kong and Vietnam.

The legal due diligence unearthed several critical findings (including non-compliance of employment law, failure to participate in social security program, suspected bribery and self-competition) which coincided with the findings from the Deloitte financial due diligence team. This enabled us to suggest an alternative transaction structure for effective risk mitigation. The client took on board our suggestions and negotiated with its counterpart to agree on an assets deal.

This is a great example of how Qin Li legal services and Deloitte’s core capabilities complement each other in addressing the most complex needs of our clients.
Our strong global network comes from our core strength
Risk Advisory

Risk powers performance

We live in an unpredictable and highly connected world, where technological advancement has linked companies and individuals more closely together than ever. In addition to their own affairs, companies need to address new and evolving risks arising from the increasingly complex business environment. From a positive perspective, risk presents companies with an opportunity to strengthen their immune system. Sometimes, taking risk can create value and generate financial benefits for businesses.

Smart risk management delivers performance
Most organizations only attend to a fraction of their business ecosystems. The ultimate business winners are those who never ignore the big picture—migrating from the traditional focus on corporate governance to ecosystem governance. With a comprehensive risk mitigation strategy, companies can improve their business performance by avoiding unnecessary risk damages, while anticipating and addressing challenges critical to their survival.

Our risk advisory practice aspires to help Chinese companies adopt world-class practices in risk management and ecosystem governance. We support our clients to turn insurmountable business difficulties into opportunities for growth, resilience and long term benefits. Our extensive service offerings cover:

- **Strategic & Reputation Risk**
  Deloitte is committed to helping organizations identify and manage the risks that are critical to their long term success. Our priority is to help C-suite executives and board members gain insight
Coaching companies to manage the specific business ecosystem in China

New regulatory requirements and evolving market dynamics require companies to promptly put in place risk mitigating measures as they aim to seize the new market opportunities. In 2015, we were engaged by a Fortune Global 500® and the largest multinational pharmaceutical company in China’s prescription market in a one-year integrated risk compliance project to help it conquer the compliance challenges, as the government put forward comprehensive reforms for the health care sector, including measures to eradicate bribery. Our services included conducting spot check for risk events, reviewing expenses for high risk events, and developing the compliance modules for the risk system, and involved bringing in technology solutions to support the client with regulatory compliance and more broadly to improve its business operations and risk management infrastructure.

In addition to compliance challenges, companies also need to cope with other difficulties presented by the ever changing business environment in China. For instance, the new market dynamics in the automobile industry have presented unprecedented challenges for one of our automobile clients to maintain its profitability. We helped this client to focus on the strategic transformation of its business model—shifting towards a high-end positioning through the provision of an exclusive client experience and a members-only mobility program. Our solution also enabled the client to focus its resources on market dominance through the mitigation of its financial and operational risks.

In China, Deloitte is making an impact that matters for clients by supporting them to proactively step up their internal control, develop their risk management framework, and establish compliance guidelines in a marketplace where new and evolving laws in internal control, governance and compliance have imposed significant hurdles for multinationals as well as Chinese companies.

Making an impact that matters | Risk Advisory

into the best-in-class corporate governance practices, through our corporate governance, strategic risk management, brand & reputation risk management, crisis management, and sustainability services offerings.

• Regulatory Risk
Covering the full life cycle of regulatory risk, our regulatory strategy, regulatory compliance, and regulatory response services seek to address the wide variety of specific regulations and regulatory challenges and respond to specific breakdowns in the regulatory compliance programs of clients.

• Financial Risk
Our mission is to help organizations design and implement governance policies, processes, models, technology systems, and reporting systems. Ultimately, we support our clients in enhancing transparency, efficiency, effectiveness, compliance, and financial integrity on a sustainable basis through our market & credit risk, capital management, liquidity and treasury risk, and accounting and financial reporting risk services.

• Operational Risk
We help organizations transform the ways in which they leverage manpower, third-party relationship, technology, data, business process, and controls to mitigate operational risks and elevate business performance. Most importantly, we help clients make optimized business decisions and drive them towards being a truly Risk Intelligent Enterprise. Our services cover every aspect of operations, spanning internal audit, assurance, conduct risk, extended enterprise risk management, operational risk and transformation, technology & data risk.

• Cyber Risk
Our objective is to help clients develop and implement strategies for IT risk management. Our integrated solutions, covering cyber strategy, cyber security, cyber vigilance, and cyber resilience, aim to help clients find the appropriate balance between risk management and cost containment.
Doing business in any country or in multiple countries involves an increasingly far-reaching and complex tax impact nowadays. Our goal is to help you integrate tax considerations into your business proposition, optimize your tax and business positioning in an ever-changing technology, legislative and economic landscape, and strategize to achieve your ultimate business goals.
Integrated and customized approach
Our approach combines insight and innovation from multiple disciplines with business and industry knowledge to help your company excel globally. Our customized client programs enable state-owned enterprises, private companies, multinational corporations and individuals to enjoy meticulously carved and individually tailored services which take into account their unique background and business aspirations.

Holistic and transformational solutions
At Deloitte, we focus on innovation and transformation by offering you a broad range of value-driven solutions—from technology-based tax compliance to tax efficiency enhancement. Our professionals also provide insights through a wide variety of advisory services that help multinational companies align their tax strategies with their businesses. Deloitte’s comprehensive tax solution package includes:

- Corporate income tax
- International tax
- Transfer pricing
- Tax controversy solutions
- Tax management consulting including IT advisory, implementation, and data analytics
- Tax consideration for mergers & acquisition
- Research and development and government incentives
- Dedicated tax services for private clients, known as Deloitte Private
- Indirect tax and customs
- Global employer mobility services
- Business process solutions
- Business model optimization

Concerted local efforts across the global network
At Deloitte, our unique capacity and synergy are brought into play—we draw on the local knowledge and experience from our trusted tax and business advisors in over 150 countries and jurisdictions globally. In China, our service delivery is enhanced by our National Technical Centre and Asia Pacific International Core of Excellence (AP ICE)—both are the first and revolutionary set-ups in the marketplace to provide sound technical support and insightful cross-border solutions. Our professional team comprises seasoned tax experts who previously held key positions in taxation and economic system and specialists from other disciplines who contribute to defining the tax industry of the future. Together, we assist you to achieve your business goals.

Partnering with companies in support of their offshore business expansion
Deloitte draws on our global resources to help clients achieve their business objectives. For instance, a Fortune Global 500® Chinese company, which has entrusted Deloitte as its local and global tax advisor for many years, recently asked us to help consolidate an overseas business unit to set up a new joint venture ("JV") on a worldwide basis. Forming such a JV would impact dozens of entities across over 10 jurisdictions, imposing extremely high requirements to produce and implement pioneering technical solutions, ensure seamless collaboration and delivery by a cross-border service team, and hand-hold the client along each step of the fast-moving process of the complicated integration deal.

Our China headquarters team led this sophisticated project and coordinated the Deloitte teams across the world to work with the absorbed business at both headquarters and local levels, and liaise with their respective tax, legal and business advisors. During the post-acquisition stage, the intellectual contribution from Deloitte in building the streamlined process for the consolidated entity has enabled the new JV to become an integral part of the client’s group company within an efficient timeframe.

This engagement is a great example of the impact we have made for clients through our seamless collaboration, innovation solutions, and steadfast commitment.
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Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries bringing world-class capabilities, insights, and high-quality service to address clients’ most complex business challenges. To learn more about how Deloitte’s approximately 245,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

About Deloitte China
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