



PARIS, KREIT & CHIU CPA LLP

(Formerly Benjamin & Ko)

ACCOUNTANTS & ADVISORS

NEWPORT | NEW YORK | SHANGHAI | SEOUL | NEW DELHI



Paris, Kreit & Chiu CPA LLP (dba PKC LLP)

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ABOUT US

General Information and General Practice

PKC LLP is a leading global public accounting, and consulting firm committed to providing our clients with an extraordinary level of service. Integrity, honesty, professionalism, and quality are the prevailing principles that guide our firm, ensuring that each client receives the personal attention they deserve. We strive to build long-term relationships based on outstanding teamwork, consistency, and reliability.

With over 100 professionals through network, member, and affiliated firms dedicated to serving our clients globally, we are one of the very few firms specializing in Asia - Chinese, Korean, and general practice with teams communicating in the native languages, providing services in the US, Asia, South Korea, China and India. We pride ourselves in our knowledge of both inbound and outbound work between the US & Korea, US & China, Korea & China and US & India. At PKC LLP, we are committed to providing a personal service meeting our clients' needs. Our presence extends from CA to NY (USA), China, Seoul (Korea) and New Delhi (India). We can assist clients within the local geography with our integrated service delivery model, ensuring exceptional consistency in approach and reliability. Our business philosophy refers to our unique ability to provide clients with the breadth and depth of our expertise and technical skills as many of our people are veterans of the 'Big Four' and other national firms.

Korea Practice

Under PKC LLP's leadership, our Korean team focuses on providing high-quality services to clients operating under Korean management or a Korean operating environment. With our local presence in Korea, clients can feel confident in our technical knowledge, experience, and people, offering constructive, professional advice and assistance to fully serve our clients' needs. Our professionals have considerable expertise with inbound and outbound transactions, audits, and due diligence.

China Practice

Our China practice has rapidly become one of the most well-recognized professional services firms in the legal, investment banking, and investor relationship industries, especially in corporate finance and mergers and acquisitions. Our dedicated, local professionals offer a broad range of accounting, audit, and tax consultation services, and with our extensive outbound investment experience, we help Chinese companies with their investment activities. We have significant experience and knowledge in initial and secondary public offerings, alternative public offerings (SPACs and reverse mergers), PIPEs and other private equity and debt financings, mergers, and acquisitions, general corporate and ongoing public company representation, corporate governance, outsourcing, due diligence, and investigative services.

India Practice

PKC LLP Global Services (BGS), our India office, is a strategic global delivery organization that engages with PKC LLP member firms to provide innovative and customized solutions as part of the advisory and audit services. BGS makes its member firms increasingly relevant to their clients by leveraging our knowledge and experience in new accounting standard implementation, GAAP conversions, accounting policy and governance. Our talent also has a relevant in-depth experience with complex accounting solutions and transactions such as initial & secondary public offerings, alternate public offerings (SPACs and reverse mergers), PIPEs & other private equity and debt financing, mergers & acquisitions, due diligence and investigative services.

OUR EXPERIENCE

Why Choose Us?

PKC LLP is a leading public accounting, and consulting firm committed to providing our clients with an extraordinary level of service. Integrity, honesty, professionalism, and quality are the prevailing principles that guide our firm, ensuring that each client receives the personal attention they deserve. Our firm comprises an exceptional group of experienced, technical professionals, including Certified Public Accountants, Business Consultants, and Financial Advisors, with a hands-on approach to assisting clients. Our partners are former 'Big 4' accounting firm senior managers and partners, and we combine industry knowledge, experience, leading methodologies, and performance

focus to help enable efficient and effective audits.

Audit Software - Engagement

We use the leading engagement management software to allow our team members access to our files anytime and anywhere. This system allows firm and team leaders to monitor the progress of the audits from start to finish. The transmission of data within the program is automated which allows efficient and accurate work on every engagement.

Who Do We Serve?

The clients we service in our audit, internal audit and advisory groups represent various industries across several countries.

OUR SERVICES

Given the many complexities of operating in today's challenging environment, clients must understand the opportunities and risks from every angle. Our firm offers diverse Assurance, Accounting, Advisory, Tax, Business Management, and Consulting services to assist clients.

Assurance

- Privately held Company Audits
- Compilation & Reviews
- Agreed-upon Procedure Engagements
- Not-for-profit Audits
- Audits of Employee Benefit Plans
- International Financial Reporting
- Other Attestation Audits

Taxes & Business

- Tax Provisions
- State & Local Taxation
- International Taxation
- Corporate Taxation
- Research Tax Credits
- Tax Return Compliance
- Trusts & Estates

Valuation Services

- Purchase Price Allocation – ASC 805
- Goodwill Impairment Testing – ASC 350
- Asset Impairment Tests – ASC 360
- Fair Value Measurement – ASC 820 and 825
- Equity Instrument Valuation
(e.g., Stock Options, Warrants, etc.)

Internal Audit (SOX Compliance)

- Internal audit
- Sarbanes-Oxley (SOX)
- ITGC Assessment and Testing
- Risk Assessment
- Compliance Assessment and Reporting

Mergers & Acquisition

- Transaction Services
- Financial Accounting Consulting
- Business Valuations
- Risk Management
- Litigation Support
- Finance & Accounting Outsourcing
- IPO Readiness

SEC Services

- Tax compliance and advisory services
- Due diligence
- Agreed-upon procedures
- SEC Financial Reporting Assistance
- Financial statement audits in accordance with PCAOB standards

Outsourcing Services

- Financial Reporting
- Treasury Functions
- Human Resource Compliance
- IT Compliance and Services
- Bookkeeping
- Payroll Services

Technical Accounting

- ASC 606, Revenue Recognition
- ASC 842, Lease Accounting
- ASC 326, Financial Instruments, Credit Losses
- GAAP and SEC Compliance
- Warrants and temporary equity

Our Expertise and Specialized Services

Financial Advisory Services

With our extensive expertise in the areas of accounting and financial reporting, we offer a broad range of sophisticated, customized, affordable solutions centered on our core competencies, including: end-to-end accounting advice, audit readiness, assessment and process improvements, mergers and acquisitions, GAAP and SEC compliance, customized advice and training for small and mid-sized accounting firms, and litigation support.

Internal Audit Services

The role of internal audit continues to evolve due to economic conditions, heightened competition in the international marketplace, and new and emerging risks, to name a few of the challenges. In this fluid environment, many companies are struggling to manage, and sometimes, identify the complex risks they face. Assessing and managing enterprise-wide risks have become a key concern of CFO's, audit committees, and other stakeholders. We provide a full range of internal audit services including: governance, Sarbanes-Oxley advisory and internal audit process improvement.

IPO Readiness

Going public can be critical to a company's success yet getting there can be a formidable process. Because preparation is the key to a successful IPO, we have the knowledge and experience to help you navigate and weigh the significant factors in your going public decision. We draw from our own experiences to provide companies in the process of or considering an initial public offering the tools, thought leadership, and expertise.

Our Expertise and Specialized Services

Public Companies and SEC Services

The pressures and strains involved in managing today's public companies are vast. Growing shareholder value, addressing regulatory change, global competition, and protecting corporate reputation are just a few of the challenges management and the board of directors must address. In the area of SEC practice, our team of professionals has extensive expertise in the initial public offering (IPO) process, the filing of registration statements, and the conduct of audits and reviews in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB).

Valuation Services

The current business environment presents a constant stream of challenges and opportunities. Our Valuation Services Group specializes in the valuation of businesses and underlying financial securities including: equity and debt instruments, intangible assets, and partnership interests. Our quality valuations are performed in the utmost confidential manner, in accordance with current valuation professional standards. We utilize sophisticated valuation techniques and incorporate detailed research on the clients and their respective industries, including multiple methodologies and reasonableness checks to ensure that we deliver comprehensive quality reports. We also assist clients in preparing detailed future financial projections. We are recognized for our superior service, exceptional quality and integrity.

Outsourcing Services

At PKC LLP, our dedicated outsourcing group of highly qualified professionals, with extensive industry experience, can help you achieve what is most important to you. In applying their technical expertise and industry experience, our team can quickly submerge themselves in the operations of your business. Our outsourced accounting function and controllership services offer economical solutions to meet the interim, part-time, or full-time needs of your organization, while providing value added service. By outsourcing your accounting roles, you will have the ability to leverage resources as needed, without adding unnecessary overhead costs.

Partner Experience

Edward Chen, CPA

Partner, Assurance and China Practice

Area of Focus:

Edward Chen is an Assurance and China Practice Partner at PKC LLP. He works from our NYC office. He was most recently a Principal of the NYC office of a National Firm. He has significant expertise in serving companies across major markets including life sciences, pharmaceuticals, cannabis, media, technology, education, insurance brokerage, investment, manufacturing, wholesale and retail, and employee benefit plans.

Edward has served companies going public through the whole IPO cycle providing audits and assistance of filing the registration statements, working with investment bankers and attorneys to ensure compliance with SEC rules and regulations. Edward has served both public and private companies for over 25 years.

Business Experience:

Edward's prior experiences include providing external and internal audits at E&Y for publicly traded and privately held companies. Edward served as an executive for numerous engagements in various industries serving clients in IPO, mergers and acquisitions, internal controls and regulatory compliance. Edward has also served in the private industry for a few years and held the position of Assistant Controller at a medical center. Edward's expertise also includes employee benefit plan audits and Sarbanes-Oxley Section 404 compliance.

In addition, Edward has been serving clients in China for many years and has assisted many companies for their successful listings on NASDAQ.

Edward is actively participating in local community services. He currently serves as both a Board member and Treasurer of a local not-for-profit organization.

Education and Professional Credentials:

- State University of New York at Buffalo
- Certified Public Accountant, New York
- Fluent in English and Chinese
- AICPA (Active Member)

Partner Experience

Joanne C. Chiu, CPA

Partner, Asia Practice

Area of Focus:

Joanne C. Chiu is the Partner in charge of PKC LLP's Asia Practice. Working from the firm's New York City office, she provides a broad range of tax planning and consulting services for both public and private companies, and high net worth individuals. She has served many Fortune 500 companies.

As the leader of PKC LLP's Asia Practice, Joanne works primarily with international clients to understand their accounting and business needs, liaising to match client requirements with her broad range of resources and expertise. She has extensive experience leading Asian companies at all growth stages through IPOs and mergers and acquisitions (M&A). She also provides critical networking services, linking clients to other professional service providers, such as bankers, lawyers, insurance brokers, and real estate professionals.

Business Experience:

Joanne has over twenty years' experience in public accounting. Most recently, she served as Managing Director of the Asia Practice at a National Firm. Prior to that she served as a Director and Founding Member of the China Desk at a large National firm. She specializes in EB5, e-commerce, estate & trusts, high-net-worth individuals, import & export, coordination of public offerings and mergers & acquisitions.

The clients she serves operate in family office, private equity, VC, not-for-profit, life science, cannabis, professional services, entertainment, technology, manufacturing, and real estate.

Joanne is a frequent presenter of international tax and real estate related topics at events hosted by the Asian Real Estate Association of America (AREAA), China Real Estate Association, and NYC Real Estate Expo. Joanne also serves on the advisory board of AREAA Manhattan.

Education and Professional Credentials:

- B.S. in Accounting from New York University.
- She is fluent in English and Mandarin
- Certified Public Accountant, New York
- AICPA (Active Member)

Partner Experience

Steven Kreit, CPA

Partner, Assurance Practice Leader

Area of Focus:

Steven Kreit is an Assurance Practice Leader at PKC LLP. He works from our NYC office. He was most recently Office Managing Partner of the NYC office and the Partner in Charge of a National Firm's SEC practice. He has significant expertise in serving companies across major markets including life sciences, pharmaceuticals, cannabis, media, technology, manufacturing and distribution. Steven's experience benefits his clients throughout their entire lifecycle: from emerging entities through growth stages and transactions as well as maturity.

Steven has taken companies public through various means including IPO, SPACs, Reg A+ and reverse mergers. He has helped companies file numerous registration statements, working with investment bankers and attorneys, and ensuring compliance with SEC rules and regulations. Steven's insight and guidance is based on more than 28 years of auditing public companies and working with the SEC.

Business Experience:

Steven brings more than an outsider's perspective: he has been engaged by clients as an acting CFO (for a publicly traded biotech firm) as well as a pro bono advisor to early-stage start-ups. He also serves on the Board and Executive Committee of a not-for-profit entity, currently holding the role of Treasurer.

Steven's work is well-respected by colleagues and financial executives. While at EisnerAmper he authored an annual research report for 8 years, Concerns About Risks Confronting Boards. This publication was well received by major media and financial outlets as well as for-profit entities focused on the issues of risk and reputation. He has done various webinars on such topics as how to go public and SPACs. His analysis of accounting and risk-related topics is regularly quoted in professional publications. And he is frequently engaged to speak for audiences that span the life science and technology industries. Prior to EisnerAmper, he worked at Ernst & Young as a Senior Manager.

As an internal leader, Steven has led numerous training sessions on critical topics including audit methodology and Section 404 of the Sarbanes-Oxley Act.

Education and Professional Credentials:

- State University of New York at Buffalo
- Certified Public Accountant, New York and California
- AICPA (Active Member)

Partner Experience

Eric Lien, CPA, CGMA

Partner, Assurance Practice

Area of Focus:

Eric Lien has specialized in auditing complex accounting issues and served as engagement partner in various SEC issuer audits under PCAOB auditing standards. Such SEC issuers include accelerated filers, smaller reporting companies, foreign private issuers, shell companies including SPACs, and acquisition audits.

Eric's audits were successfully included in two IPO registration statements and several OTC up-listings to national exchanges. With over 15 years of experience in public accounting and corporate accounting in the U.S., China and Taiwan, his experience and expertise are highly regarded by his clients.

Business Experience:

Eric has performed audits with clients in various industries including agriculture, e-commerce (SaaS, B2B, B2C), educational services, entertainment, and recreation (amusement parks, animation production), manufacturing (cannabis, garment, pharmaceutical, plastics, electronics), mining, real estate, retail trade and wholesale trade (retail stores, commodity), securities broker and dealer, transportation and warehousing, wealth management, among others.

He started his financial statement auditing career with Deloitte Taiwan and later joined a Taiwanese listed company as accounting manager and acting CFO to assist with their debt restructuring process, new investor coordination, and daily financial and accounting supervision of the subsidiaries in China. In 2012 he completed his master's degree in Dallas, Texas then started his journey in the PCAOB auditing profession.

During his 10 years with two boutique public accounting firms in Denver, Colorado, Eric mainly participated in or led numerous U.S. public company audits under PCAOB auditing standards, as well as SOX 404(b) attestation, private company audits under GAAS, and certain agreed-upon procedures. He also provided in-house training for the fellow auditors in his firms.

Education and Professional Credentials:

- M.S. in Accounting from University of Texas at Dallas
- Certified Public Accountant, Colorado
- Chartered Global Management Accountant (CGMA)
- Fluent in English and Chinese
- AICPA (Active Member)

Partner Experience

Ahmed Mohidin, CA, CPA, CGMA

Partner, Assurance Practice

Area of Focus:

Ahmed is an audit partner in the SEC practice. Ahmed regularly provides internal consultation and concurring partner review on complex audit and accounting issues, mergers and acquisitions, initial public offerings, Form 10-K and 10-Q filings, and compliance with SEC regulations.

Area of Focus:

Ahmed worked at three of the big four CPA firms (Price Waterhouse Coopers, Deloitte and Ernst & Young) in the US, UK and the Middle East, as well as founded an SEC and audit practice at GKM, a boutique full service firm, where he was audit practice leader and responsible for the firm's compliance with its system of quality control for the assurance practice.

Ahmed has served clients in a variety of industries and sectors for over 30 years includes providing assurance services to private and publicly held companies in the technology, communications, software, manufacturing, real estate, defense, construction, financial services, oil and gas, mining, and agricultural industries.

Education and Professional Credentials:

- B.S. in Commerce, University of Karachi, Pakistan
- Certified Public Accountant, California
- AICPA (Active Member)
- California Society of Certified Public Accountants

Partner Experience

Richard Paris, CPA

Chief Executive Officer

Area of Focus:

Richard Paris is the Chief Executive Officer at PKC LLP. He has over 30 years' experience working for CPA firms, publicly traded companies and private organizations in various leadership roles. He has held various management roles in the Big 4, Internet start-ups and companies in the biotech space. In his current role as CEO of PKC LLP he is responsible for providing the overall strategic direction for the firm, driving growth and ensuring the firm provides the highest level of service.

Richard received his Bachelor's Degree in Accounting from the State University of Albany. Additionally, he obtained a Master's Degree in Human Resources from the New School and has taken several post-graduate courses offered by the Wharton School of the University of Pennsylvania.

Daily, Richard monitors and manages the Firm's operations. Always on the lookout for improvements in operations, technology and overall performance obsessing with the goal of achieving the highest level of client satisfaction.

PKC LLP has a deep history providing excellent client service to clients from high-net-worth individuals to international publicly traded organizations. The firm currently has offices domestically, as well as several locations world-wide all allowing the Firm to best serve our clients...24/7.

Richard, in combination with his esteemed Partners, is focused on growing the depth of our knowledge and the breadth of our services. Always, with the goal of creating the most value for our clients.

Education and Professional Credentials:

- Certified Public Accountant, New York
- AICPA (Active Member)

Partner Experience

Ankur Sharma, CA

Managing Partner, India

Area of Focus:

Ankur Sharma is an Indian Chartered Accountant with 14 years of extensive experience in audit and assurance services. He has profound knowledge of audit methodology, quality and risk management policies for public and private clients. Ankur has comprehensive experience in leading audits of public and private clients, Sarbanes-Oxley 404 implementation and adoption of new accounting standards.

He specializes in the Life Sciences and Technology industries and has executed audits under UK GAAP, IFRS, US GAAP and Indian GAAP across various industries. Ankur also has thorough knowledge of data analytics, which includes analyzing data to provide important business insights to clients for better process understanding and improvement.

At PKC LLP, Ankur leads and manages the India operations as the Office Managing Partner. He and his team work in collaboration with the US team for planning and executing audits on various public and private clients. Ankur also works on development of robust audit methodology, quality and risk management policies.

Business Experience:

Before joining PKC LLP, Ankur served as an Audit Senior Manager with EY Global Services for 2.5 years. At EY, he handled a team of 70+ audit professionals and worked as Senior Manager on key Life Sciences and Advanced Manufacturing clients of the US region. He also spearheaded business development of his team for the India office, which complements his current role with PKC LLP.

Prior to 2019, Ankur worked with PwC India for over 11 years which includes a 2-year stint with PwC Reading office, UK within the assurance practice. During his tenure with PwC, Ankur worked on clients across various industries but primarily on FMCG and Technology industry clients. Ankur also contributed to the overall efficiency of the audit along with sharing business insights with the clients.

Education and Professional Credentials:

- Chartered Accountant, Institute of Chartered Accountants of India (ICAI)
- Bachelor of Commerce (Hons.), Delhi University, India.



Serving Companies Around the World

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