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# 香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)  
(Incorporated in Hong Kong as a company limited by guarantee)

Course Code 2225

## M&A: How to conduct Financial Due Diligence and Business Valuation?

Speakers: Mr. Wiley Pun, Ms. Polly Wong

26 Jun 2025 (Thursday)



### M&A: How to conduct Financial Due Diligence and Business Valuation? (Course Code 課程編號: 2225)

#### Highlights: 課程重點:

This 1.5-hour introductory course provides a foundational understanding of how to approach financial due diligence (FDD) and business valuation within the context of mergers and acquisitions (M&A). Designed for beginners, this session covers the key components and importance of these processes.

#### 1. Overview of the M&A Cycle

- An introduction to the main stages of an M&A process.
- Understanding the goals and actions at each stage.

#### 2. Basics of Financial Due Diligence (FDD)

- What FDD involves and why it is essential in M&A transactions.
- The key areas investors expect to see in an FDD report.
- A brief look at potential follow-up actions once the FDD report is accepted.

#### 3. Introduction to Business Valuation

- Why valuation is a crucial step in M&A.
- Overview of common valuation approaches and how to choose the right one.
- Identification of key value and cost drivers
- A discussion on the importance of sensitivity and scenario analysis and cross check.

\* Light refreshments will be available for those attending in person. \*



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## Speakers:

講者:



### Mr. Wiley Pun

*Partner of Advisory, Grant Thornton Hong Kong*

Wiley has more than 16 years of experience in the valuation of companies, intangible assets, and financial instruments in Hong Kong, China, and overseas for various purposes. Prior to joining Grant Thornton, Wiley was the Director and Head of the Business and Financial Instrument Valuation practice in Savills Valuation and Professional Services Limited. He was the Course Director of the Business Valuation Programme of the HKICPA, and an advisor in the Cyberport Professional Service Network service clinic.

Wiley is a member of the New Economy Committee and Vice Chairman of the Business Valuation Committee of the HKiNEDA. He is a recognised expert in business valuation and is a member of the Steering Committee of the Business of IP Asia Forum hosted by the HKTDC and a member of the IP Trading and Financing Working Group of the HKGCC. Wiley is also an Executive Committee member of the Young Executives Club of HKGCC, a Committee member of the China Committee of HKGCC, and a Council member of HKiNEDA.



### Ms. Polly Wong

*Director of Transaction Advisory, Grant Thornton Hong Kong*

Polly has over 10 years of experience in forensic investigation, business valuation, financial due diligence, and auditing, equipped with knowledge in both Hong Kong and Singapore listing rules. She has provided financial services for various listed companies in Hong Kong, Singapore, and the PRC. Polly has been involved in numerous forensic investigations involving asset misappropriation, shareholder disputes, and financial fraudulence. Prior to joining Grant Thornton, Polly worked at a Big Four firm with the audit practice.

Other than audit experience in Hong Kong, Polly also has audit experience in Singapore, Shanghai, and Beijing through secondment opportunities. She has served a variety of industries, including power generation, logistics, trading and retail, and construction.

## Chairman:

主持人:

### Ms. Jenny Kun

*SCAA Training Committee Chairlady  
and Honorary Deputy Treasurer*



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<b>Date:</b> 日期:	26 June 2025 (Thursday) 2025 年 6 月 26 日 (星期四)
<b>Time:</b> 時間:	6:30 pm – 8:00 pm 晚上 6:30 – 8:00
<b>Format:</b> 授課形式:	<b>Hybrid seminar 混合形式研討會 (A/B)</b>  A. Face-to-face seminar 實體研討會 (Limited seats available 座位有限)  SCAA Premises (6/F, 88 Lockhart Road, Wanchai, Hong Kong) 香港華人會計師公會 (香港灣仔駱克道 88 號 6 樓)  B. Webinar (Live via Zoom) 網路研討會 (Zoom 直播)
<b>Language:</b> 語言:	Cantonese 廣東話
<b>CPD hours:</b> CPD 時數:	1.5 hours 1.5 小時
<b>Fee:</b> 費用:	HK\$150 for SCAA member/affiliate/member's staff; HK\$250 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員, 每位 HK\$150; 非會員, 每位 HK\$250
<b>Enrolment:</b> 報名:	<b>A.</b> If you would like to join the seminar through <b>physical mode</b> , please click <a href="#">HERE</a> to enroll. 如欲參與 <b>實體形式</b> 研討會, 請 <a href="#">按此</a> 報名。  <b>B.</b> If you would like to join the seminar through <b>online mode</b> , please click <a href="#">HERE</a> to enroll. 如欲參與 <b>網絡形式</b> 研討會, 請 <a href="#">按此</a> 報名。  *For participants paying by cheque, please be reminded to complete the online form and send it together with your cheque to the Secretariat. Enrolment will be processed upon receipt of the cheque. **如選擇以支票形式付款, 請完成網上表格連同支票寄回本會秘書處。報名將以收妥支票為準。
<b>Remarks:</b> 備註:	The link to the Zoom webinar will be sent to registered participants via email prior to the webinar. Zoom 研討會連結將於課程舉行前發送至參加者的登記電郵地址。
<b>Enquiry:</b> 查詢:	SCAA Secretariat 華師秘書處 T: 2869 6680 E: <a href="mailto:training@scaacpa.org.hk">training@scaacpa.org.hk</a>  Please follow us on: 歡迎關注我們: <div></div>

