

# BENJAMIN DING KWOK LEUNG

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**D**EDICATED and determined to excel, I am result-orientated with strong focus on accuracy and timeliness. I take my responsibilities seriously, and am often trusted, particularly in my ability to plan and prioritise. With limited supervision requirement, I leverage strong problem-solving skills. I work well with colleagues, and my collective experiences have honed my interpersonal skills. Never resting on my laurels, I actively pursue opportunities to further my own development. Where I am not confident, I will spend time exploring in depth.

## PROFESSIONAL EXPERIENCE

### ERNST & YOUNG (HKG)

**Senior**, 01/2019 to 06/2020

- Reviewed documents and prepared expert / single-joint expert (“SJE”) witness reports on:-
  - Estimation of losses suffered by a Hong Kong-listed company from its recent acquisitions of three new businesses which were either established by the vendor or acquired from an ‘independent third party’, shortly before these transactions;
  - Quantum of loss of profits suffered by a Hong Kong company, from its 50% interest in a joint venture relating to a tin mine operation in Australia;
  - Identifying relevant customs and/or trade practices for corporate rescue and group restructuring in support of defence against allegation of unfair preference by a judgment creditor;
  - Valuation of pre-tax interest owned by a limited partner in a profit-sharing plan, the constituent investments of which included shares in private companies, securities listed on Shenzhen Stock Exchange and NASDAQ, and interest in companies undergoing pre-IPO mezzanine financing; and
  - Valuation of a business engaged in trading of jewelleryes.
- Reviewed the anti-bribery and corruption (i.e. ABAC) and internal control policies implemented by a Sino-foreign joint venture with principal operation in Guangdong Province of China, and related to the equivalents adopted by the multinational alliance with significant interest in that joint venture.
- Conducted email review to support ABAC investigation over certain alleged behaviours by numerous groups of employees from a NYSE-listed corporation that principally engaged in building solutions and energy management systems worldwide.

### JLA ASIA LIMITED (HKG)

**Senior Accountant**, 07/2016 to 01/2019 and **Accountant**, 03/2015 to 06/2016

- Conducted research and analysis and assisted to prepare expert / SJE witness reports on:-
  - Valuation of a garment trading business, of which the controlling stake in its functional subsidiary was acquired just shortly after the year-end date upon which the latest available audited financial statements were prepared;
  - Valuation of numerous subsidiaries with net liabilities yet recovering profitability, for the purpose of intra-group transfer of ownership to another holding company in a group restructuring exercise;
  - Assessing the impact on net profits, and opining on the matter of materiality, in an investigation against a listed entity who was alleged to have inflated its revenue from three major customers, but without which the company would still have fulfilled the requirements for listing on the Main Board;

## BENJAMIN DING KWOK LEUNG

- Identifying multiple pre-existing relationships prior to a private placement of shares related to a company listed on GEM, which caused the second largest shareholder to seize control of the group;
- Reviewing board meeting minutes and resolutions of a public company (now delisted) concerning several advance payments to its related parties, in an attempt to identify misconducts by various senior officials (including chairman, executive and non-executive directors, INEDs and company secretary); and
- Duxbury's calculations
- Investigated the genuineness of a multi-million-dollar worth sale order shortly before a Chinese festival, and the cancellation thereof, in a shareholder dispute between two renowned families with an established history of baking Chinese assorted cakes.
- Examined the membership loyalty programme marketed by a cash strapped healthcare/well-being group and scrutinised projections in its forecasts; then prepared an independent advice to financiers as to whether loan(s) should be granted to expand its beauty services/products that target the high-end consumers, in an attempt to rescue the direct-sales businesses.
- Reviewed account statements and financial information provided by the engaging party(ies) and assisted in the preparation of questionnaires and/or queries against the replies by the spouses to enable asset discovery.
- Summarised receipts and payments of a deceased's estate, which reported assets in four jurisdictions, with realisations spanning over 20 years after the deceased had passed away.
- Assisted in taking control of the entire share capital of two private companies incorporated in Hong Kong with numerous operating WOFEs in the PRC, as a result of suspected misappropriation of fund shortly after the group's flagship brand had been pledged to secure loans from multiple venture capitalists.
- Administered company liquidations and personal bankruptcies, including interviews with directors and/or bankrupts, fund flow analyses, asset realisations, adjudications of claims, dividend distributions to creditors and return of surplus funds to a shareholder.

Y. L. NGAN & COMPANY (HKG)

**Auditor**, 07/2014 to 03/2015

UNIVERSITY OF HONG KONG (HKG)

**Technical Officer**, 12/2010 to 09/2013

MEDPHARM LTD (UK)

**Study Director in Training** / **Deputy Team Leader**, 03/2009 to 02/2010

**Scientist**, 03/2008 to 02/2010

QUEEN MARY HOSPITAL (HKG)

**Research Project Assistant**, 06/2004 to 09/2004 and 07/2006 to 09/2006

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### EDUCATION

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KAPLAN FINANCIAL – HK

**Conversion Programme for Accounting**, 2013

UNIVERSITY OF DURHAM – UK

**Bachelor of Science in Biomedical Sciences**, 2006

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### ACCOMPLISHMENTS

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**HKICPA QP Module D : Taxation** – *Passed in 06/2014*