



**David Liu**  
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## Professional Experience

David specialises in forensic accounting investigation, fraud investigation and litigation support services. Prior to joining JLA Asia, David had been involved in various financial due diligence assignments both in Hong Kong and the PRC, as well as several administrations including court liquidations, creditors' voluntary liquidations, members' voluntary liquidations and receiverships in the specialists advisory department of an international accounting firm. Before that, David worked in a bank in the PRC and was responsible to handle corporate banking, international settlement and foreign exchange transactions.

David's works include conducting an anti-money laundering investigation for the combined deposit and withdrawal transactions totalling approximately HK\$3.4 billion, assessing the quantum of losses for separate assignments involve claims for breach of contracts in excess of HK\$98 million and HK\$120 million, assisting a group of Hong Kong and US lawyers in an arbitration proceedings involving an acquisition of a PRC logistic establishment by a US listed corporation, conducting an extensive investigation on the issues raised by the auditors of a Hong Kong listed company with operations in a number of provinces in the PRC, and assisting the lawyers acting for the Defendant in a High Court proceedings for claims against the Defendant from one of the world's largest optical manufacturers which was a Hong Kong listed company but is now in liquidation.

David has also worked on several Court appointed administrations pursuant to the Securities & Futures Ordinance. Following the appointment of JLA as administrators of a segregated portfolio company, which in operation is an umbrella fund holding various sub-funds, and three other associated companies, David has been involved in conducting fund / asset tracing exercises by reviewing and analysing previous trading records and major transactions entered into by the directors of these companies.

David has also been engaged in business valuations and various litigation support assignments including investigating accounting transactions / misappropriation of funds, assisting in preparation of expert reports for trial and providing assistance to counsel and solicitors in the Court proceedings both during pre-trial and trial. In addition, he has been involved in several financial due diligence assignments and has assisted clients with damage calculations, asset tracing, internal reviews and the financial analysis of companies.

David's extensive experience in the various engagements covers clients involved in diverse industries such as, bus companies, government agencies, logistics, manufacturing (e.g. dentist equipment, health supplements, iron ore, paper products, etc.), natural gas suppliers, wholesale and retailing, securities broking and sewage treatment plants.

David is fluent in English, Cantonese and Putonghua.

## Professional Associations

- Member of the Hong Kong Institute of Certified Public Accountants
- Fellow Member of the Association of Chartered Certified Accountants

## Education

- University of Western Ontario, Bachelor of Administrative and Commercial Studies