



**Benjamin.**  
A PCAOB REGISTERED FIRM  
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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# BENJAMIN

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# ABOUT US

## General Information and General Practice

Benjamin is a leading global public accounting, and consulting firm committed to providing our clients with an extraordinary service level. 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 a 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 and India. At Benjamin, we are committed to providing a personal service meeting our clients' needs both domestically and globally. Our presence extends from CA to NY (USA), (China), Seoul (Korea) and New Nelhi, 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 Benjamin's leadership, and 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 well-recognized professional services firm 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

Benjamin Global Services (BGS), our India office is a strategic global delivery organization that engages with Benjamin 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?

Benjamin is a leading public accounting, and consulting firm committed to providing our clients with an extraordinary service level. 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 - AuditLobby

We have developed our own proprietary audit software (AuditLobby), and methodology that provides effective and efficient audit and more importantly, compliance with the audit requirements. This software provides big advantage compared to our peers as we are able to customize to maximize our needs.

## Who Do We Serve?

Our clients we service in our audit, internal audit, and advisory group include the following:

- Habit Burger Grill, Inc.
- COHU, Inc.
- Big 5 Sporting Goods
- Aerovironment, Inc.
- CIM Group
- Accelerize, Inc.
- Unified Grocers, Inc.
- Los Angeles Truck Company (\*)
- Ducommun Aerospace
- Skybound Holding Co.
- Boomer Holdings, Inc.
- Franklin Wireless Corp.
- Snail Games USA, Inc.
- Herbalife, Inc.
- Pacific Sunwear, Inc.
- Boot Barn, Inc.
- Liquidmetal, Inc.
- QuikSilver, Inc.
- Pro-Dex, Inc.
- MRI Interventions, Inc.
- Generation Next Franchise
- Blow & Drive Interlock Corp.
- Gamevil Com2us USA Inc.
- GreenBox POS, Inc.
- IndiEV
- William Town Center (real estate)

(\*) – Audit client with revenue more than \$1.0 Billion.

Most recently filed initial public offerings (either through reverse merger or S-1 filing):

- Boomer Holdings, Inc. (Cannabis and Beauty Products)
- Xeme, Inc. (Biotech) – In progress
- GiveMePower, Inc.

# 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

- Transactions 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
- Derivative Accounting and Reporting
- GAAP and SEC Compliance

# 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, among 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 Benjamin, 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

## Joanne C. Chiu, CPA

Partner, Asia Practice

### Area of Focus:

Joanne C. Chiu is the Partner in charge of Benjamin'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 Benjamin'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, coordinate public offering and mergers & acquisitions.

The clients she serves operate in family office, private equity, VC, non-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

## Benjamin Chung, CPA

### Founding Partner

#### Area of Focus:

Benjamin Chung is the founding partner at Benjamin. He has more than 22 years of experience in the public accounting arena, as well as, invaluable industry exposure. He has extensive experience in audits for both private and public companies, Sarbanes-Oxley 404 planning and testing, purchase accounting under mergers and acquisitions, SEC reporting and due diligence transactions including post-merger integration services. Benjamin offers specialized expertise in the consumer, retail, manufacturing and distribution, technology, and non-profit industries. Benjamin's international experience includes; IFRS and due diligence in China and US GAAP conversion audits in China and South Korea. Furthermore, Benjamin has been engaged in various IPO engagements, reverse merger [with SPACs] in China and Korea working with large investment bankers, lawyers, and private equity firms.

#### Business Experience:

Prior to forming Benjamin, Benjamin served as an Audit Partner for BDO Korea and previously represented the Korea Desk with BDO USA. He completed a two-year international rotation in South Korea and China, overseeing quality control for US GAAP, other foreign reporting filers, and the capital market practice. Benjamin also served as Audit Manager for medium to large public companies in the consumer industries practice at both Ernst & Young and PricewaterhouseCoopers. While at BDO, Benjamin served as one of the retail industry leaders, managing quarterly technical accounting and auditing webinars, and providing guidance to clients and other Partners in the firm. He was International Controller for American Apparel, Inc. Prior to this, Benjamin was Director of Internal Audit and Interim Director of Financial Reporting for Big 5 Sporting Goods.

Benjamin is actively involved in other areas and currently services as Chief Financial Officer for two small businesses with revenue of more than \$20M with international operations and audit committee chairman and board member for a public company.

#### Education and Professional Credentials:

- Certified Public Accountant, California
- AICPA (Active Member)
- Institute of Internal Auditors (Active Member and National Topical Speaker)
- Director of Internal Audit Roundtables, retail industry (Founder and Host)
- Bachelor of Science in Business Administration, California State Polytechnic University, Pomona

# Partner Experience

## Steven Kreit, CPA

Partner, Assurance Practice Leader

### Area of Focus:

Steven Kreit is an Assurance Practice Leader at Benjamin. 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 Ernest & 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

## Barry V. Gershonvitz, CPA

Advisory Tax Partner (Consulting)

### Area of Focus:

Barry brings more than 30 years' experience in corporate tax reporting and compliances for all types of public and private entities. Barry is a former Big Four tax partner, tax director, senior corporate executive and college professor. Barry focus areas include corporate and S-corporation taxation; ASC 740 matters related to U.S. GAAP for private and public companies; tax compliance, process and improvement with respect to tax provision and SOX controls; IRS audit assistance; mergers and acquisitions; business reorganizations; transactions and entity structuring; individual taxes; net operating loss planning; intellectual property planning and accounting methods. His industry experience includes the technology/semiconductors, manufacturing and distribution, retail, electronics, gaming/casinos and software sectors.

### Education and Professional Credentials:

- Tax Partner, EY
- Director of Taxation, Tokos Medical Group Corp.
- Full-Time Professor of Taxation, California State University at Fullerton

# Partner Experience

## Richard Paris, CPA

Chief Executive Officer

### Area of Focus:

Richard Paris is the Chief Executive Officer at Benjamin. 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 Benjamin 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 Degree in Accounting from the State University of Albany. Additionally, he obtained a Masters 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 look out for improvements in operations, technology and overall performance obsessing with the goal of achieving the highest level of client satisfaction.

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

Richard, in combination, with his esteemed Partners, are 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

# 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 Life Sciences and Technology industry 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 Benjamin, 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 Benjamin, 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 compliments his current role with Benjamin.

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.



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## **Contact Us**

### **NEWPORT**

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