



Chinese Businesses in Transition to Achieve Greater Success

華人企業求變更上層樓

Standing still or moving forward? Successful Chinese entrepreneurs refuse to do less and are willing to take risks to change their businesses from serving a single ethnic market to serving the mainstream; they are moving from a mono-module business model to a multi-module business model.

華人企業如何轉型，從只能服務單一社區的小公司成為服務加拿大甚至是世界的大企業？敏銳觸覺、熱忱和努力工作是萬變不離其宗的核心。無論是從族裔市場轉型成為主流市場，還是從單一服務轉型成為多元服務，勤奮的華人企業從來都不只會在自已出發的原點駐足不前。

By Joanna Qiao 撰文：喬珊



Forward Signs' management decided to move to this 50,000 sq. ft. facility in 2009, just after the economic crisis.

Forward Signs於2009年金融風暴後決定搬進這間5萬呎廠房。

70-year-old Philip Ho has never thought about retirement. Working at his Scarborough factory Forward Signs, he often comes in earlier and leaves later than anybody else. Co-leading a successful Chinese business serving both mainstream and overseas markets, Mr. Ho and his team have made the

transition through hard work, persistence and the courage to take risks.

"I work six to seven days a week. Hard work is the most important value to maintain a business. Young people talk about 'balance of work and life', or 'work from 9 to 5'. This is when you work for the employer, not for yourself," Ho said at his

今年已經七十歲的香港老移民賀明國沒考慮過退休，每天依舊去自己位於士嘉堡的招牌製作工廠Forward Signs上班，來得比年輕人早，走得比年輕人晚。作為公司的負責人之一，他無時無刻都提醒自己要努力工作，要不斷開拓新市場。要確保旗下一百多人的生計，這不是小責任。

「我一個禮拜有時候都要上六、七天班，做生意

Cont'd on P.16



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Message from the President 會長的話

Hope to see RHMGBA expand across the GTA

It is almost time for the Association's anniversary celebration. I hope you will join us to celebrate our accomplishments and growth over the past year. Our anniversary celebration will also serve as an excellent opportunity to thank our outgoing President, Annie Ho, for her outstanding contribution. During Annie's three-years of leadership, the Association has engaged members, formed chapters dedicated to young professionals and entrepreneurs, and participated in initiatives such as the China Trade Mission.

Building upon Annie's work and the work of our past presidents, my vision as new President will be to see the Association expand its footprint across the GTA's diverse business community, as well as successfully identify and further integrate the various fast-paced and growing municipalities in the Region, including Vaughan. There will be parallel opportunities that come with such expansion, including the creation of alliances with mainstream and demographically-focused associations as well as the establishment of many joint initiatives and engagements, especially with the Asias (South and East).

We are also committed to growing the Association's position as a key community conduit not only to advance and enhance business

relations in local and global industries, but also to effect change in important social issues, where appropriate and consistent with our mandate. It is upon this foundation that we seek to expand our reach both nationally and internationally.

In summary, during my tenure, we will continue to serve as an effective and integral community organization for business persons and professionals, and a valuable resource for all of our members and their respective organizations. We are also looking forward to strengthening and continuing to develop the Association's core relationships with community partners and representatives from all three levels of governments, which will help advance and further the interests of our stakeholders.

I am grateful for your ongoing support (and especially Markham and Richmond Hill), and I am looking forward to working with you in the years to come.

Best,

Andy Chan
President

期望商會擴大並發揮影響力

慶祝烈治文山市•萬錦市華商會週年紀念的日子即將到來，希望你們能夠與我們一起，慶祝商會過去一年的成就和發展。我們同時藉這次會慶活動，感謝卸任會長何鄧小仙(Annie)的傑出貢獻。在Annie過去領導的3年期間，商會為會員舉辦過多項活動、成立青年專才及企業家支部，以及參與組織大多市華商會的商貿團到中國訪問。

擴展會帶來許多機遇

在Annie和各前任會長建立的基礎上，作為新會長，我的願景是把商會的足跡擴大至大多倫多地區的多元商業社區，以及成功爭取與約克區增長快速的城市如旺市等聯繫及進一步結合。這些擴展會帶來許多商機，包括與主流及族裔商會結盟，以及舉辦聯合活動，特別是與亞裔人士(東亞和南亞)。

我們同時會致力於把商會的地位發展為社區的

主要渠道，不僅要推進和加強本地和國際工商業的關係，適當時還要在重大的社會議題上發揮影響力。在這個基礎上，我們尋求擴大我們在國內和國際上的影響範圍。

成為會員寶貴資源

總括而言，在我任內期間，我們會繼續以一個有效和完整的社區組織服務商界和專業人士，並且成為我們的會員及其相關機構的寶貴資源。我們期待加強和繼續發展商會與社區伙伴和各三級政府代表的核心關係，這將有助於推動和促進持分者的利益。

我僅在此感謝你們不斷的支持(尤其是萬錦市和烈治文山市政府)，並期待今後繼續與你們合作。

會長
陳卓彥

THE BRIDGE

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Andy Chan – A Rising Star in the Canadian Legal Community 法律界明日之星 - 陳卓彥

By Joanna Qiao 圖文: 喬珊

Being born second generation to an immigrant family, Andy Chan is a leading lawyer at one of Canada's most reputable business law firms, Miller Thomson LLP. Eyeing the ever-growing global economy, including China, Andy is a top player in corporate law assisting clients to expand their businesses into and across Canada through one of the firm's 11 offices.

Graduating from Osgoode Hall Law School, Andy focuses on cross-border and domestic transactions, although day to day he essentially act as general counsel to many diverse clients in all areas of practice. "What has helped my legal career mature over the years is that I have focused my experiences on the North American business community which I then carefully applied into my dealings with the international business community. Although I am North Americanized, I also have a strong sense of Chinese business culture in the case of my business dealings with China for instance," Andy said. During his interview with RHMBCA, he also revealed that he is fluent in Cantonese and has workable conversational Mandarin, which he has been learning for a couple of years.

Today, at a fairly young age of 40, Andy is a partner in the Business Law Group of Miller Thomson (and licenced in both Ontario and British Columbia). He is also Managing Partner of firm's York Region office. On the international side, Andy is Co-chair of the firm's International Business Transactions Group, as well as National Chair of the firm's Asia Practice, which currently covers inbound clients from China, Japan, South Korea and India. He is also currently contemplating expansion with respect to clients from Vietnam.

Andy has been named Leading Canadian Corporate Lawyer to Watch by Lexpert magazine in its Guide to the Leading US/Canada Cross-Border Corporate Lawyers in Canada, and he is also a past winner of the Lexpert Rising Star Award – "Top Canadian Lawyers under 40". In 2016, he was appointed as one of 12 legal experts to the Business Law Advisory Council to advise the Ontario government on corporate and commercial legislative reform. Andy is the only appointee on the Council whom is a visible minority.

"What I strive for in my practice is that whenever there is a case that could have



■ Andy Chan was appointed as a member of the Business Law Advisory Council in early 2016 to assist in the modernization of Ontario's business laws. 陳卓彥於今年初獲委任為商業法諮詢委員會委員，協助安省政府革新商業法。

significant impact on an identifiable group or the local community I would like to be one of the lawyers considered for the case. My background, including as a litigator, allows me to assist clients in all areas of significance to them. With over 500 lawyers available to support me, I am confident that a solution can be found." Andy stated.

One recent high-profile lawsuit that affected the Chinese community was the City of Toronto banning certain food products in 2011. That bylaw was eventually overturned by the Superior Court. Andy was one of the lawyers working for different Chinese business organizations that challenged the prohibition, which argued that the ban unfairly targeted the Chinese Community and was *ultra vires* the City's jurisdiction.

Elected as RHMBCA's new President, Andy is the organization's youngest President in its 23 year history. He is also its first second generation President. Being bold and energetic, Andy is looking forward to expansion of the Association for more success. "Bridging us with other associations and organizations is one of my priorities as the President. I want us to be such a strong organization that (together with Confederation) we will be able to drive business and social issues that are important to society at large," Andy concluded.

作為加拿大最大的全國性商務律師事務所Miller Thomson的合夥人，陳卓彥是極少數成長於移民家庭，但在主流社會聲名鵲起的商業律師。移民背景和少數族裔膚色，不僅不是他的弱點，反而讓他利用自己語言和文化的多元性，穿梭於北美和亞洲之間，為想拓展加拿大業務的亞洲公司出謀獻策。

畢業於約克大學法學院的陳卓彥，精於跨境及國內的商業交易，不過平日他會為不同族裔的客戶提供各方面範疇的法律諮詢服務。「過去多年我的律師生涯趨於成熟，是因為我集中在北美的商界，然後把我的交易經驗應用在國際商業社會。」

充分利用多元文化的背景

「我來自移民家庭，從就讀法律專業開始，就計劃了自己未來的職業發展要充分利用多元文化的背景。我深諳北美商業法律社區，希望利用這個專長服務想要打進北美市場的亞洲公司。」他坦言：「雖然我是土生土長的加拿大人，但深受中國文化的影響。」他能講流利的英語和廣東話，近年因業務拓展到東亞和中國大陸，開始學習國語，並能流利對話交流。

陳卓彥是Miller Thomson的合夥人(他在安省和卑詩省都有執照)，同時是該公司約克區辦事處的執行合夥人。在國際層面方面，他是該公司國際商業交易集團共同主席，以及亞洲業務的全國主席，業務遍及來自本國的中國、日本、南韓和印度裔的客戶。他也在考慮擴展至越南的客戶。

Andy曾被Lexpert雜誌評為值得重視的加拿大傑出商業律師，並曾獲頒Lexpert明日之星獎——「加拿大四十歲以下頂尖律師」。最近，他被《加拿大Lexpert法律名錄》列為公司商業法領域的推薦律師。今年初，他獲安省政府委任為商業法諮詢委員會委員，向安省消費者服務廳、司法廳和財政廳提供法律意見。他是12位法律專家委員中，唯一一個有少數族裔背景。

代表華商推翻魚翅禁令

「我積極爭取，每當有對少數族裔或本地社區有重大影響的事件出現時，我會是其中一位獲考慮聘請的法律顧問。」2011年多倫多市府投票通過禁止售賣、藏有及食用魚翅。該決議對多倫多華商的經營帶來極大的影響。陳卓彥和另外一位律師代表華商，向安省上訴庭上訴，並在2012年成功廢除禁令。陳卓彥質疑市府此前並沒有對其他族裔，例如在食品和穿著上有任何禁令，為何要出魚翅禁令不公正地指向華人社區。

剛走馬上任的陳卓彥，是烈治文山市萬錦市華商會自1993年成立以來最年輕的會長。剛步入四十歲的他，希望在任期內擴展商會，以取得更大成就，並連同其他華商會，對影響華人社區的社會及商業問題作出積極貢獻。

Services You Can Count On

你可信賴的服務



■ York Region is committed to providing an effective transportation system for moving people and goods. The Region currently operates 128 Viva/York Region Transit routes, and is responsible for maintaining the majority of the Region's urban and rural roads.

約克區政府努力為人們提供有效率之交通運輸系統，約克區目前經營128條Viva和約克區公車局的公車路線，並負責維修區內大部分市區和郊區的公路。

When you pour yourself a glass of water, put the garbage by the curbside or ride the Viva bus, do you know which level of government is responsible for providing these critical services?

To be honest, the vast majority of people are unable to distinguish between what services the Region provides and what services are provided by the local municipalities. However, I strongly believe it's not only good to know, it's important. Consider this, approximately 50 cents of every local tax dollar goes towards funding Regional services. The Region's overall budget is just shy of \$3 billion. That's billion with a "B". It is significant.

In York Region, local government is organized in a two-tier structure, nine municipalities - Markham, Richmond Hill, Vaughan, Aurora, King, Whitchurch-Stouffville, Newmarket, East Gwillimbury, Georgina - and the Regional Government. The services that individuals, families and businesses use each and every day are split between these two levels of government.

The Regional government is responsible for providing police services, paramedic services, public health, social assistance and housing. The people delivering these front line services have dedicated themselves to ensuring our

Region is safe and that our sick, less fortunate and most vulnerable citizens are cared for properly and compassionately.

The Regional government is also responsible for maintaining regional roads and providing public transit. York Region residents have told us that increasing traffic congestion is by far their most pressing issue. In response, we have made significant investments to expand our road capacity and increase and modernize our public transit options. For example, we are rolling out the Viva Bus Rapid Transit system across the Region, extending the Spadina Subway System into Vaughan and focusing on extending the Yonge subway north from Toronto's Finch Station to the Richmond Hill / Langstaff Urban Growth Centre.

Here in York Region our local municipalities are solely responsible for providing fire protection and prevention, parks, recreation and heritage protection, libraries, building and planning, licensing, and storm water drainage and management.

There are also nine areas of shared responsibility between the Region and local governments. These are solid waste, water, sewage, planning, economic development, emergency planning, court services, borrowing

當你為自己倒一杯清水、把垃圾放在路邊，或乘坐Viva公車的時候，有沒有想過這些重要的服務是哪一級政府負責的？

老實說，絕大部分市民都分不清哪些服務是由約克區提供的，哪些由當地市政府負責。不過，我深信認識這些服務由哪級政府提供是很重要的。試想一下，你所繳納的本地稅款，每一元中便有接近5毛錢是用於區域服務的。約克區的整體財政預算只略低於30億元，這筆龐大款項實在不容忽視。

約克區服務9個市鎮

約克區的政府分為兩層架構，分別是區域政府和9個市政府：萬錦、烈治文山、旺市、奧羅拉(Aurora)、皇帝鎮、史托維爾市(Whitchurch-Stouffville)、新市、東貴林伯利鎮(East Gwillimbury)和喬治娜鎮(Georgina)。每個市民、家庭和企業每日所使用的服務都是由這兩層政府分擔的。

區域政府負責提供警察服務、緊急救護服務、公共衛生、社會援助及廉價房屋。提供這些前線服務的人員全心全意投入工作，確保這個區域安全，而患病、不幸和最弱勢的市民能得到關懷和妥善的照顧。

交通擠塞問題最迫切

區域市政府同時負責維修區域道路和提供公共交通服務。約克區居民向我們提出，當前最迫切的問題是交通擠塞的情況日益嚴重。為了回應市民的訴求，區域政府投資了一筆可觀的款項擴充道路的容量，以及增加和更新公共交通設施的選擇。例如，我們正在整個區域推出Viva捷運系統，延長士巴丹拿地鐵系統至旺市，以及延長央街以北的地鐵線，由多倫多芬治站北延至烈治文山/ Langstaff區域發展中心。

在約克區，地方市政府全力負責防火和救火的工作、公園、文娛康樂及保護文物、圖書館、建築及規劃、牌照，以及排水防澇的規劃和管理。

此外，區域政府和市政府在九個領域上分擔責任，包括固體垃圾、食水、污水、規劃、經濟發展、緊急應變計劃、法院服務、借貸和收稅。

區域負責水質工作

舉例說，市政府負責供水的工作，但維持高水質的工作就由區域政府



■ York Region is responsible for water and wastewater systems that will service future growth to 2041 and beyond. The Region is committed to ensuring residents have access to water that is safe, reliable and both environmentally and economically sustainable.

約克區負責區內食用水和污水處理系統。這些服務足以應付至2041年及以後的增長。區域政府努力確保居民的食用水安全可靠，同時在環保和經濟方面都是可持續的。

and tax collection.

For instance, municipalities are responsible for water distribution locally. But every time you turn on your tap or have a shower, it is the Region that is responsible for water quality. It is our treatment facilities, our extensive testing and our adherence to strict provincial guidelines that ensure water in York Region is among the best in Ontario.

Here in York Region our services are of the highest quality and provided in the most cost effective way, this is an ongoing commitment of your Regional Council and our dedicated and professional Regional staff. The challenge we face is ensuring we keep pace with the exceptional level of growth we are experiencing. An increasing number of people are deciding to live, work and invest in our communities. In fact, York Region is one of Canada's fastest-growing large urban municipalities and is now larger than five Canadian provinces.

To sustain our growing communities we need to further expand, modernize and in many cases rehabilitate our infrastructure; our roads, water treatment facilities and our inventory of affordable housing.

I can assure you Regional Council will continue building for the future and working to improve our quality of life. But we won't be able to do it alone. We will be looking to our senior funding partners in Ottawa and Queen's Park to step up and help us deliver the services individuals, families and business have come to count on each and every day in every corner of York Region.

負責。我們處理食水的設施、廣泛和全面的測試，以及堅持採用嚴格的安省指引，均確保約克區是安省水質最佳的地區之一。

在約克區提供最高質量和最具成本效益的服務，是區域議會和轄下熱誠和專業的員工一貫的承諾。目前最大的挑戰是確保我們能跟得上異常快速的人口增長。愈來愈多人選擇到這裡居住、工作和投資。事實上，約克區內的城市是加拿大發展最快的大型市區。目前這個區域的人口比加拿大其中五個省份的人口還要多。

需要聯邦和省政府資助

為了讓社區持續發展，我們有需要把基礎建設進一步擴展和現代化，在很多情況下還需要重建以配合需求，例如道路、食水處理設施和可負擔房屋的數量。

我可以向你們保證，區域議會會繼續致力於改善市民的生活質量和建設未來。不過，我們不可能獨力工作。我們需要得到聯邦政府和省政府的撥款支持，以幫助我們向約克區的市民、家庭和企業提供他們每天在區內所需的服務。

The Regional Municipality of York

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York Region

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Markham – Home to Huawei Canada’s 5G Ontario R&D Expansion Plan 華為萬錦市籌設安省5G網絡研發擴展計劃

Premier Kathleen Wynne stopped in at Huawei’s Canadian headquarters in Markham in March to announce that Ontario is investing up to \$16 million through the Jobs and Prosperity Fund to support Huawei Canada’s 5G Ontario R&D expansion plan. Huawei Canada has committed to investing \$212 million to create as many as 250 new R&D jobs for Ontario’s highly skilled workers and further solidify the province as a global hub of the knowledge economy. The 5G Ontario program will focus on advanced communications research initiatives, including faster Internet speeds and related technologies such as cloud computing, data analytics and mobile security. Huawei Canada’s plans include establishing new research laboratories in Markham and Waterloo and expanding its existing research facility in Ottawa.



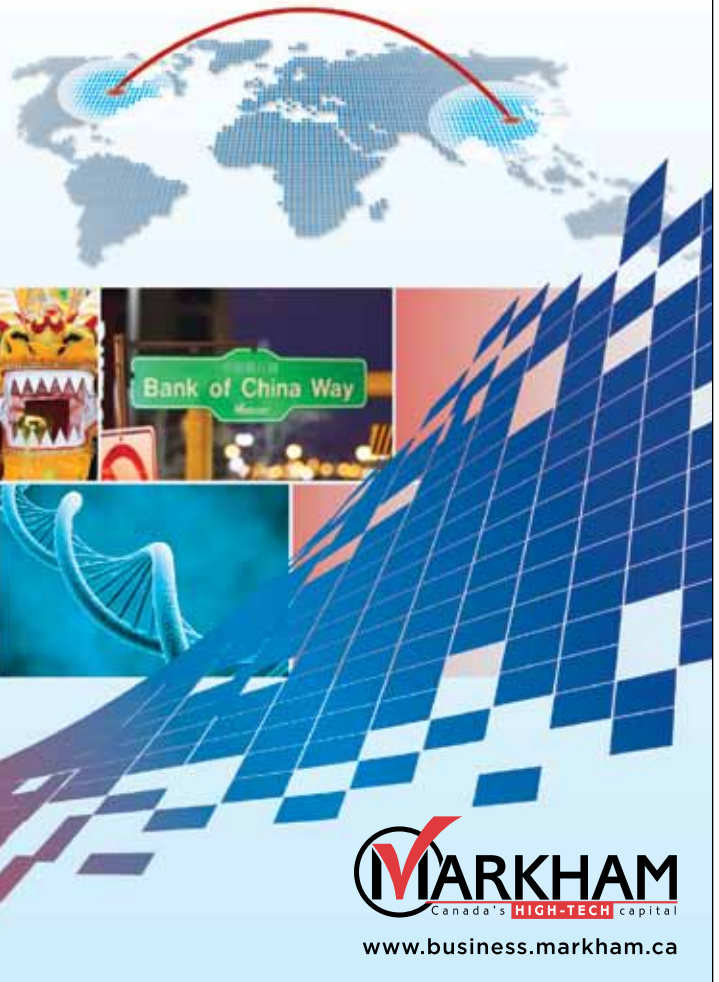
December, 2015: Markham Business Delegation tours Huawei headquarters in Shenzhen, learning with interest about the latest 5G technology. From left: **Jeremy Laurin**, President, venture LAB; Regional Councillor **Nirmala Armstrong**; Councillor **Alan Ho**, Vice Chair of Economic Development; Mayor **Frank Scarpitti**.

2015年12月：萬錦市商貿團參觀位於深圳的華為總部，考察先進的5G通訊技術。左起：VentureLAB總裁Jeremy Laurin；約克區區域議員Nirmala Armstrong；經濟發展委員會副主席、萬錦市議員何胡景；萬錦市市長薛家平。

省長韋恩今年三月訪問萬錦市華為加拿大總部時，宣布安省將透過就業繁榮基金注資1千6百萬加元於華為的5G安省網絡研發擴展計劃。加拿大華為亦承諾會投放2億1千2百萬加元為安省的高新技術人員創造多達250個新的研發職位，進一步有效地確立本省作為全球知識型經濟樞紐的地位。5G安省網絡計劃將以先進的通訊研發為主導，包括開發更快的網速和相關技術，諸如雲計算、數據分析和移動網絡安全等。華為的加拿大計劃包括在萬錦市和滑鐵盧設立新的研發中心，並積極擴充渥太華現有的研發設施。

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Mayor Frank Scarpitti and City of Markham Council



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Markham – Canada's Hi-Tech Capital 萬錦市 - 加拿大高科技之都

Markham, Ontario is one of the most culturally diverse and fast growing cities in the Greater Toronto Region with over 350,000 people. A multiple award winning municipality celebrating its 220th anniversary, Markham is recognized as Canada's High-Tech Capital anchored by 1000 high-tech and life sciences companies that generate 37,000 jobs. Of the 10,200 companies in Markham, there are more than 400 Canadian head offices located here - including industry leaders such as IBM, Aviva Insurance, AMD, Allstate, The Miller Group, Parsons, Huawei Technologies, MMM Group, Lenovo, GE Energy, Bank of China, Toshiba, J+J, Hyundai and Honda. Defined by its rich heritage, well-planned communities, high quality infrastructure, a talented workforce, and a pro-business environment, Markham's business community includes outstanding companies and organizations providing globally competitive banking, financing, engineering, design, technical and commercialization services.

安大略省萬錦市是大多倫多地區內發展最迅速，最具多元文化魅力的城市之一。至2015年初全市人口超過35萬。萬錦市成立剛220年，其間屢次獲頒各種不同獎項。萬錦被譽為加拿大的高科技之都，1,000家高科技和生命科學公司於此落戶，並創造了37,000個工作職位。超過400家企業總部設立在萬錦市，包括行業巨頭IBM、英傑華 (Aviva) 保險公司、AMD、好事達 (Allstate) 保險公司、米勒集團 (The Miller Group)、帕森斯 (Parsons) 公司、華為技術有限公司、MMM 集團、聯想 (Lenovo)、通用電氣能源集團、中國銀行、東芝、強生、韓國現代和日本本田汽車集團等。萬錦市擁有豐厚的歷史文化，精心規劃的社區，高質量的基礎建設和優秀的人才資源，加上有利的營商環境，這裏的商業圈涵蓋了眾多優秀的企業和組織，包括極具全球競爭力的銀行業、金融業、工程、設計、技術和商業服務。



Kenny Wan
MBA, CPA, CA



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Richmond Hill's Creative Industries Symposium Returns for its Sixth Year

烈治文山創意工業研討會十一月舉行

Organized by The Town of Richmond Hill and the Richmond Hill Small Business Enterprise Centre, the Creative Industries Symposium returns November 8, 2016 for its sixth year.

The annual, free event provides unique networking opportunities for creative entrepreneurs to connect with industry experts and develop new ideas. People from all creative industries benefit from attending as the Symposium is not limited to traditional forms of artistic expression. In addition to artists and painters, the event is geared towards promoting a creative forum and networking opportunities for IT professionals, architects, designers (graphic, industrial, fashion, interior, web), animators, broadcasters, as well as professionals working in digital media, advertising, film, acting, photography, writing, publishing, video production, music recording or any other creative industry.

Thriving Sector

The Creative Industries Symposium began in 2011 to recognize and promote the importance of the Creative Industries driving our local and regional economy. The rise of a knowledge-based, creative economy has drastically shifted the way we do business by replacing natural resources and physical labour as the major source of personal wealth and economic growth. "We are extremely proud of the annual Symposium and its effectiveness at bringing together the GTA's creative sector," said Richmond Hill's Mayor Dave Barrow. "Almost 50 per cent of our labour force is employed in creative occupations and it's crucial to support this part of the economy."

Award-winning Event

In 2014, the Creative Industries Symposium won a Marketing Canada Award from the Economic Developers Association of Canada (EDAC), Canada's national organization of economic developers. "Each year, the event grows in popularity and size. In 2015, over 500 people registered, our largest group so far. It's clear the creative sector is very



■ 2015 Creative Industries Symposium: Creative Place – Exhibitor and Artist Showcase.
2015年度創意工業研討會與會者參觀展覽攤位。

strong and this event is filling a need," said Gwen Manderson, Director of Strategic Initiatives at the Town of Richmond Hill.

The event is filled with creativity and thought-sharing supported by a stimulating agenda, which includes a keynote speaker who will discuss key topics related to this year's theme, Shifting Gears in Changing Business Cycles. "Attendees and exhibitors return year after year to take part in the Symposium, which is the biggest event for this sector in Richmond Hill and the region at large," notes Manderson. The event is filled with interactive presentations from leading creative industry professionals, networking breaks, an exhibitor showcase, and new for 2016, the Creativity Connected Awards Ceremony in recognition of select individuals and businesses who have excelled in Richmond Hill's creative community.

The Town of Richmond Hill is committed to organizing events that create conversations and connections amongst our business community. Over the years, the Town of Richmond Hill has hosted many events and conferences including delegations, business missions in support of our regional and local economy, and most notably, the annual MedEdge Summit, in support of the life science and medical-technical sectors. Richmond Hill's Small Business Enterprise Centre also hosts a number of seminars and workshops throughout the year to educate and motivate budding Richmond Hill entrepreneurs.

Visit BusinessRichmondHill.ca/symposium to register for free for the sixth annual Richmond Hill Creative Industries Symposium and to learn more about the inaugural Creativity Connected Awards.

由烈治文山市政府及烈治文山市小型企業中心合辦的第六屆創意工業研討會，將於今年十一月八日舉行。

這個一年一度的免費活動提供獨特的交流機會，讓從事創意行業的人士與專家連繫起來和發掘新的思路。研討會不局限於傳統的藝術表現形式，所有從事創意工業的參加者都會獲益。除了藝術家和畫家之外，研討會還特別為資訊科技界、建築師、設計師(包括平面、工業、時裝、室內、網頁)、動畫家、廣播員，以及在數碼媒體、廣告、電影、表演、攝影、寫作、印刷、視頻製作和灌錄音樂等行業的專業人士，提供一個創意論壇和交流的機會。

興旺的行業

創意工業研討會於2011年創辦，目的是表揚和推廣創意工業在推動烈市和約克區經濟發展的重要性。由於以知識為本的工業崛起，創意經濟取代了以自然資源和體力勞動作為主要個人財富和經濟增長的來源，急劇改變了人們做生意的方式。「我們對這個週年研討會感到非常自豪。它匯聚了大多倫多地區的創意工業。」烈治文山市市長包樂說。「我們有接近半數勞動人口從事創意工業，所以支持這方面的經濟是十分重要的。」

得獎活動

創意工業研討會於2014年榮獲全國性組織加拿大經濟開發商協會頒發加拿大市場營銷獎。「這個研討會的規模和普及性一年比一年增加。去年有超過500人登記參加，是歷來最高的。很明顯創意工業非常強勢，而這個研討會正好滿足了這方面的需求。」烈治文山市策略計劃總監Gwen Manderson說。

今年的研討會活動充滿創意和意念分享，從令人振奮的議程可見一斑。主講嘉賓的發言將會配合今年大會的主題——在轉變的商業周期中更新裝備。Manderson稱：「曾經參加研討會的人士和展商年復一年地繼續參與這項盛事。它可說是烈治文山以至整個約克區的創意工業中最大型的活動。」研討會活動將有很多來自創意工業的專家發表互動演講，並有交流機會和展覽。今年還會新增創意聯繫頒獎禮，表彰在烈治文山的創意領域裡表現卓越的人士及企業。

烈治文山市政府積極舉辦一些能夠在商界團體中建立對話和連繫的活動。多年來市政府主辦過多項活動和大型會議，包括考察團和商貿團，以支持本地和約克區的經濟。最值得注意的是每年舉辦MedEdge峰會，以支持生命科學和醫療技術的工業。此外，烈治文山市的小型企業中心全年都有舉辦講座和工作坊，以培訓和激勵區內的新企業家。

請登入 BusinessRichmondHill.ca/symposium 免費參加第六屆創意工業研討會，或了解首辦的創意聯繫獎。

Did you know that Mackenzie Health operates an Urgent Care Centre (UCC) for patients who need fast medical attention, but not the full services of an emergency department? The UCC provides care for patients of all ages for non-life-threatening illnesses or injuries that do not require hospitalization for conditions such as fractures, cuts and burns.



Staffed by emergency doctors and nurses, the UCC is located at 9401 Jane Street in Vaughan, and offers diagnostic and treatment services such as x-rays, casts, stitches and laboratory tests.

In its first year of operation, the UCC cared for over 14,000 patients of all ages. For those requiring a follow-up hospital or clinic appointment, the UCC team provides appointments to Mackenzie Health's many specialty out-patient clinics. Many patients leave the UCC following treatment with their appointment already confirmed for the near future.

Ontario residents with a valid Ontario Health Card are covered for the cost of treatment at the UCC.

When to Visit a UCC	When to Seek Emergency Care
Visit the UCC for illnesses or injuries such as: <ul style="list-style-type: none"> • Sports injuries (sprains, strains or broken bones) • Deep cuts • Minor burns • Infections • Fevers, coughs and colds • Earaches, eye injuries • Nose and throat complaints • Insect bites • Allergies, skin rashes 	Go directly to an Emergency Department if you have a serious injury or condition such as: <ul style="list-style-type: none"> • Chest pain • Shortness of breath • Dizziness • Stroke symptoms • Numbness in arms or hands • Major injuries • Mental health concerns • Any serious condition that may be worsening CALL 911 if you have severe chest pain, stroke symptoms or a serious emergency.

甚麼情況需要到緊急護理中心(UCC)	甚麼情況需要尋求急症治療
如有以下各種疾病或受傷應到UCC求診： <ul style="list-style-type: none"> • 運動創傷 (扭傷、拉傷或骨折) • 深度割傷 • 輕微燒傷 • 感染 • 發燒、咳嗽及感冒 • 耳痛、眼睛受傷、鼻和喉不適 • 昆蟲咬傷 • 過敏、出疹 	如嚴重受傷或出現以下情況應直接到急症室： <ul style="list-style-type: none"> • 胸口痛 • 氣促 • 頭暈 • 中風症狀 • 手臂或手掌麻痺 • 嚴重損傷 • 精神健康問題 • 任何可能會惡化的嚴重情況 如果你胸口劇痛、有中風症狀或嚴重的緊急情況，應致電 911求助。

您是否知道Mackenzie Health設有緊急護理中心(Urgent Care Centre, UCC)，照顧需要獲得快速醫療護理，但又不需要接受急症部門全面服務的病人？UCC 為所有患上沒有生命危險的疾病或受輕傷而無需住院，如骨折、割傷或燒傷等病人提供護理服務。

UCC位於旺市 9401 Jane Street，由急症的醫生和護士當值，提供診斷和治療服務，例如照X-光、

打石膏、縫針和化驗等。

UCC成立首年，已為超過1.4萬不同年齡的病人提供護理服務。對於有需要到醫院作跟進或到診所的病人，UCC的團隊會為他們安排到Mackenzie Health的專科門診診所。很多病人離開UCC前，已經獲得安排覆診日期。

持有有效保健卡的安省省民，在UCC接受治療的費用由政府負責。

UCC Hours:
 Weekday evenings from 4:00 pm to 10:00 pm
 All Weekends and Holidays from 10:00 am to 4:00 pm
 For more information on the new Urgent Care Centre, visit mackenziehealth.ca/ucc

UCC的診症時間：
 周日由下午4時至晚上10時
 周末及假期由上午10時至下午4時
 有關緊急護理中心的詳情，請瀏覽mackenziehealth.ca/ucc



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Town of Richmond Hill Sponsors May Networking Event 約克區大小警察總長出席商會交流活動



■ RHMCCA's board of directors and two former presidents with Mayor Barrow, Chief Eric Jolliffe and the winner of Chief for a Day Alessandra Di Giovanni.



■ Mayor Barrow with Dianne Ojar-Ali and Rocky Chan.



■ RHMCCA's President Annie Ho and the President-Elect Andy Chan with the lucky draw winner Allisa Wu in the middle.



■ From the left: Raymond Young, Director Daisy Wai, Chief Eric Jolliffe and Matthew Lyn.



■ Regional and Local Councillor Brenda Hogg (right) with RHMCCA's founding president Chungsen Leung and The Town of Richmond Hill's Director of Strategic Initiatives, Gwen Manderson.



◀ RHMCCA's former president Ricky Chan (second from left) and new member Nan Lin each won a bottle of icewine donated by Sheriden Huang (second from right). Huang's Willow Spring Winery is also the Wine Sponsor for this event.

RHMCCA's May networking event sponsored by the Town of Richmond Hill was well attended. In his speech, Mayor **Dave Barrow** gave a brief introduction of the economic development in Richmond Hill.

York Regional Police Chief **Eric Jolliffe**, Superintendent **Bruce West** and Superintendent **Fred Moffatt**, with the winner of Chief for a Day 2016, **Alessandra Di Giovanni**, joined the event. The "Chief for a Day" contest has been sponsored by RHMCCA for many years.

華商會於5月底在「君臨天下」舉行交流活動，有近百人參加。是項活動獲得烈治文山市政府贊助。市長**包樂**(Dave Barrow) 致辭時簡介了烈市的經濟發展，並表示由於市政府採用保護就業用地政策，烈市的商戶及就業職位數目持續上升。

而今年參加由烈萬市華商會贊助的約克區「當一天警察總長」徵文比賽勝出的**Alessandra Di Giovanni**也應邀穿上警察總長制服在母親及祖母陪同下出席。約克區警察總長**祖烈夫**(Eric Jolliffe)特別介紹了舉辦「當一天警察總長」活動的意義。



■ Alessandra Di Giovanni shares her winning speech.

RHMCBA Helps Raise Money for Wildfire Victims

商會籌款助亞省山火災民

The catastrophic wildfire at Fort McMurray in Alberta in May forced almost 90,000 residents to flee. RHMCBA, in collaboration with other 23 organizations, joined the Community Coalition in Aid of Alberta Wildfire and organized a fundraising dinner held on May 30 to help those impacted by the fire. The Coalition's goal was to raise \$100,000, but it turned out that \$122,000 was collected. The money was handed over to the Canadian Red Cross and would be matched by the federal government.

「山火無情，人間有情」。亞伯達省麥克默里堡5月初發生的森林大火，火場面積達150萬畝地，接近9萬人被迫疏散，離開家園。烈治文山市萬錦市華商會參加了一個由中港臺社區機構組成的「亞省林火社區賑災大聯盟」，發起於5月30日在中華文化中心舉行籌款自助餐。當晚共籌得12.2萬元，超過了原定的10萬元目標。聯盟趕及在聯邦政府等額配對限期當天，把善款轉交加拿大紅十字會發放到災區。



■ The four presidents of CGTCBA together with representatives from other organizations present a \$12,000 cheque to the Canadian Red Cross, received by Kai Tao (third from left). 大多市華商總會四位會長把籌得的善款交加拿大紅十字會，由陶佳才代表接收。左起：郭李玉琼(密市)、何鄧小仙(烈治文山市萬錦市)、陶佳才、梁健文(多市)，以及何啟新(士嘉堡約克區)。



■ The Community Coalition in Aid of Alberta Wildfire has raised \$122,000 to help the Fort McMurray wildfire victims. 亞省林火社區賑災大聯盟舉辦的籌款自助餐為麥克默里堡災民籌得12.2萬元。

Charles Sousa promotes the 2016 budget

安省財政廳長向華商推銷預算案



The Honourable **Charles Sousa**, Ontario Minister of Finance attended a reception hosted by the CGTCBA on April 21. He talked about the 2016 budget titled Jobs for Today and Tomorrow and answered questions from the attendees. From the left: **Charles Sousa** and the four presidents of CGTCBA **John Leung**, **Lilian Kwok**, **Andy Chan** (President-Elect) and **Carson Ho**.

安省財政廳廳長蘇善文於今年四月底出席了由大多市華商總會舉辦的活動，講解省政府推出題為《今日與未來的就業機會》的預算案，並解答出席者的問題。左起：蘇善文、大多市華商總會四位會長梁健文、郭李玉琼、陳卓彥(候任)和何啟新。

MSH Recognizes and Embraces Multicultural Community 萬錦多福醫院擁抱多元文化社區

Diversity between the walls at Markham Stouffville Hospital (MSH) goes far beyond what the naked eye can see. At MSH, diversity is not what makes someone different but rather finding out what makes that person unique. The hospital is located in one of the most culturally diverse regions in the country. MSH seeks to recognize and understand individual differences, treat all people fairly, and work together to represent the diversity in the community within the hospital and the care it provides to patients.

The hospital strives to provide care that is inclusive and has undertaken a number of initiatives including culturally diverse food for inpatients, education sessions for staff and physicians about inclusive care, and incorporating diversity and equity into interview questions for new candidates.

Recently, the hospital implemented a Diversity, Equity and Inclusion committee to provide strategic advice and guidance on what the hospital can do as an organization to be more inclusive to the public, staff, physicians, and volunteers. The feedback from this committee, along with other initiatives currently underway, will support the hospital in becoming a more inclusive organization that values the uniqueness of everyone who comes through its doors. For more information about these initiatives, please email myhospital@msh.on.ca or visit our website <http://www.msh.on.ca/>.



▲ MSH Volunteers. 萬錦多福醫院的義工。

萬錦多福醫院(MSH)內的多元文化措施遠遠超出人們所能見到的。在MSH, 多元文化並不是讓某人與別人不同, 而是找出是甚麼令這個人與別人不同。萬錦多福醫院位於全國文化最多元的地區之一。醫院尋求認識和理解個人的差異, 公平對待所有人, 讓大家攜手合作, 在醫院內反映出社區的多元文化情況, 以及為病人提供關懷和照顧。

MSH致力於提供包容性的護理服務, 並採取多項措施包括為住院病人提供多元文化的食物, 為員工和醫護人員提供與包容性醫護服務有關的教育環節, 並於聘用新員工時, 把多元文化和公平融入面試問題。

醫院最近成立了多元化、公平和包容委員會, 為醫院作為一個要對公眾、員工、醫生及義工更包容的機構提供重要的意見和指引。委員會的意見, 連同其他現行的措施, 會令醫院成為一個更具包容性的機構, 重視每一位進入醫院的人士的獨特性。欲知道更多有關措施, 請電郵至 myhospital@msh.on.ca 或瀏覽我們的網頁 <http://www.msh.on.ca/>。

Early detection of breast cancer could save your life.

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Our team of specialists, radiologists, pathologists, surgeons, and oncologists can provide fast and comprehensive care as needed, through our Breast Health Clinic.

Call us now at 905 472-7020 to schedule an appointment.

MSH provides quality patient-centred care with access to wheelchairs, language interpretation and other support services.

Email myhospital@msh.on.ca or visit our website at msh.on.ca to learn more about MSH Diagnostic Imaging and Mammography Program.



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Mackenzie Health

Your Community Hospital

Mackenzie Health is a regional healthcare provider that includes Mackenzie Richmond Hill Hospital, the future Mackenzie Vaughan Hospital, and a comprehensive network of community clinics.

Mackenzie Health is proud to offer:

Community Hospital Services:

- Emergency
- Intensive Care
- Surgery
- Medicine
- Woman and Child
- Chronic Disease and Seniors Wellness
- Diagnostics and Therapeutics
- Outpatient Clinics and Services
- Long-Term Care Centre

Flagship/Regional Programs:

- District Stroke Centre for York Region
- York Region Chronic Kidney Disease Program
- Centre for Behaviour Health Sciences
- Domestic Abuse and Sexual Assault (DASA) Care Centre
- Genetics Clinic

Results Advertising - A Full Service Production House

一站式廣告製作公司

Located in the heart of Markham at Woodbine Ave. and Hwy 7, Results Advertising is led by Generation Y, a group of young bloods full of creative ideas and equipped with a full service production house.

Founded by Hong Kong immigrant Henry Chui, Results Advertising provides services from marketing planning to production, making quality TV & Radio commercials, and producing corporate videos. Local brands such as Canada Computers, Great Mountain Ginseng, and Promenade Mall, as well as international corporations such as Industrial and Commercial Bank of China (Canada), iTalk BB, and Hainan Airlines have all hired Results Advertising to produce either Chinese or English language promotional videos for their marketing campaign.

Results has expertise in both video productions and event planning. "Since 2009, we have made over 500 corporate videos and 700 to 800 TV commercials. Our clients range from real estate developers to municipal governments, from private schools to the manufacturing industry," said Henry Chui, the Creative Director of Results Advertising.

"Our production house is equipped with a recording studio and a green room, which makes our service very comprehensive and unique compared to other competitors in the market," Chui added.

Besides production works, Results also organizes community events to build relationships between GTA residents and distant municipalities, helping to boost tourism in southern Ontario cities and townships. The one-thousand-person tour they arrange annually has previously visited townships and cities such as St. Catherines, Oxford, Kitchener, and Whitby. This year in July, partnering with Great Mountain Ginseng, Results Advertising organized another one-day trip to bring GTA tourists to explore the City of Burlington and neighbouring areas.

Other than commercial work, Results Advertising is also involved in cultural events that promote ethnic traditions to mainstream society. Results has successfully hosted Chinese New Year celebrations at several GTA shopping malls, such as Fairview Mall and Markville Mall, in recently years. At the same time, it brings together Chinese businesses and local communities during the cultural events.

"With our in-house production crew and equipment, we have more control over the quality of our work. From concept and development to post-production and editing, our work will get results for our clients' marketing campaigns more efficiently and effectively," Chui concluded.

For more information, check out Results Advertising's website at www.resultstoronto.com.



位於萬錦市的廣告製作公司Results Advertising提供全方位的廣告製作和活動策劃。從概念規劃到後期製作, Results的作品覆蓋企業宣傳短片、電視廣告、電台廣告和平面廣告。公司來自社區也服務社區, 令Results今天在族裔市場做得風生水起。

團隊年輕有幹勁

擁有自己製作團隊和工作室的Results廣告公司成立於2009年, 旗下全是幹勁十足的年輕人, 包括公司創始人, 身兼創意總監的徐漢禮。他在大學主修市場營銷學, 畢業後即從事營銷策劃工作, 並在累積幾年經驗後, 於萬錦市成立了自己的廣告製作公司。

Results的本地和國際客戶眾多, 幾年來為海外公司尤其是中國的大品牌拓展加拿大業務製作宣傳短片, 當中包括海南航空、中國工商銀行和中國銀聯信用卡。而本地品牌如iTalkBB、Canada Computers、大山行等也是Results的客戶, 很多在中文電視上出現, 讓人耳熟能詳的廣告片都是Results的作品。

「從09年到現在, 我們已經製作了超過500個企業的宣傳短片, 700至800個電視廣告。」徐漢禮說。客戶中很多是地產發展商, 也有大約二、三十間學校, 例如多倫多五湖學院和J. Addison School都是其客戶。

業務包括活動策劃

「除了製作電視和電台播放的廣告外, 活動策劃也是我們的重要業務。從2010年起, 我們每年都舉辦『千人團』一日遊, 去探訪南安省附近的小鎮。除了讓大多地區的遊客了解當地小鎮的文化和物產外, 我們更希望讓當地政府獲得渠道, 把他們的旅遊業推廣到大多地區。」他續說。

「千人團」這幾年訪問過惠比市、基秦拿、卡靈頓和牛津等城鎮, 並獲得當地政府的經濟發展部門和旅遊部門的大力支持。今年七月份, 「千人團」到訪安大略湖邊的百靈頓市, 繼續將社區腳步延伸到多市居民平時少去的小鎮, 讓社區和社區之間建立聯繫, 尋找潛在的商機。

「我們也連續幾年在大多地區的購物中心舉辦文化活動, 包括在Fairview Mall和Markville Mall內舉行中國新年的慶祝活動。同時也幫助我們的國際客戶, 例如海南航空在活動中設立攤位進行推廣。」徐漢禮補充道。

想了解更多 Results Advertising 的信息, 可登入其網站www.ResultsToronto.com。

Importance of a Clear Purpose & Culture from Day One, Employee One



全面了解公司目標和文化

It may sound counterintuitive, but having a clear purpose for your company and a culture to support it, will provide the direction and flexibility required to thrive in the long run.

We see many examples of companies that become so attached to 'how' they do business they failed to adapt to changing technology and customer expectations.

Kodak forgot they were about helping customers collect special memories and dismissed the digital camera as it would undermine income from printing photos. Blockbuster did not pivot quickly enough or in the right direction when sales began to falter. "...as Netflix leadership...pushed its streaming platform, Blockbuster pushed candy at its stores."¹

Remaining focussed on your purpose can remind your company of the importance of staying abreast of new and better ways of delivering upon it.

Building processes that promote efficiency

As a business grows, there are more administrative and operational functions to manage. It is important to continually question whether these processes are as efficient as they can be.

Sometimes as a business gets larger they start referring to 'internal customers'. Internal processes and politics have taken over when everyone is not clear on who your customers really are; that is, the ones paying for your product or service.

It is essential that every employee knows how their role contributes to serving your company's purpose for your customers.

Ensuring your product holds its value

The more difficult it is for a company to produce something with, the more value they tend to place on it.

Dan Ariely is a Behavioural Economist. In his TED Talk below he described an

experiment where one group was given straightforward instructions and another complicated ones to build origami. Neither group's creations were inspiring, but the second group's turned out to be unsightly. Guess which group wanted to charge the most for their work? The ones that had followed the complicated instructions²!

Beware of this trap! Find objective ways to ascertain if you meeting your customers' needs and doing so at a price point they will accept.

'Culture'? Isn't that fluff for big companies with big pocket books?

While your purpose drives 'what' your team is working on, it is your culture that will drive 'how'. It will take on its own shape, whether you actively invest in creating it or not. With this, suggest you are best to consciously and thoughtfully create the culture you desire.

What culture will you foster to promote your employees' and organization's growth and resilience? How do you want your employees to describe their day-to-day experience at work? When you developed your business plan, you likely answered important questions related to, 'What problem does my business solve?', 'Who are our customers?' Suggest that it is just as important to ask how you will ensure you and your team are:

- Connected to your company's purpose?
- Consistently listening and adapting to your customers' demands?
- Invested in remaining current on innovations related your business?
- Comfortable sharing diverse ideas and perspectives?

With this investment, everyone in your organization can have a clear line of sight to your purpose, customers and contribute the growth and longevity of your organization.

(Pauline James, MIR, is the Principal of Anchor HR. She can be reached at pauline@anchor-hr.com.)

讓員工從第一天工作開始,便需要全面了解公司的目標,並有一個支持這個目標的企業文化。長遠來說,它能明確引領方向和具有發展所需的靈活性。

技術發展與客戶趨勢

我們看過很多公司無法適應科技進步和客戶期望的案例。例如,由於擔心膠卷銷量受影響,柯達退出數碼相機領域,但卻忘了他們的初衷是幫客戶儲存特別記憶。百視通在銷售不佳時,未能與時俱進。

「Netflix公司領導層推廣媒體平台,而百視通卻被迫在零售店鋪銷售糖果¹」。

時刻把關注點放在公司的目標上,可以提醒公司運營得更好。

建立高效兼有彈性的流程

隨著業務的增長,公司需要更多行政和經營方面的管理,要不斷地檢討流程是否達致高效,並應該對顧客一視同仁。要讓每個員工知道自己可以怎樣幫助公司實現目標服務顧客。

越難生產的產品,價值就越高。行為經濟學家Dan Ariely在他的Tedtalk描述了一個做摺紙手工的實驗。第一組的製作指示很簡單;第二組的則比較複雜。結果兩組作品都不美觀,而第二組就更難看。那麼哪一組會為自己的作品出更高的價錢呢?答案是做出更難看摺紙的第二組²。

當心這個陷阱!要客觀判斷你的產品價格是否顧客能接受,而又可以滿足他們的需要。

精心培育優秀文化

目標驅使團隊去做些什麼工作,而企業文化則推動員工如何去達至目標。不管你是否進行文化建設,只要有人在的地方,就會形成相應的或好或壞的企業文化。建議機構要精心培育優秀文化。

培養怎樣的文化才能促進員工、公司成長和提升環境適應能力?你希望員工如何去給他們日常工作下定義呢?在製定規劃時,你可能要回答「我的生意解決了什麼問題?」、「誰是我們的客戶?」、又或「我們的報價和競爭對手有何不同?」同等重要的是確保自己和團隊如何能:

- 跟公司目標緊密聯繫在一起
- 不斷的傾聽和迎合顧客的需求
- 投入到當前相關業務的改革創新
- 分享不同的觀點

通過對企業文化的投入,每個員工將對你的目標、顧客和公司的成長貢獻都有一個清晰的認識。

(Pauline James, MIR, 是Anchor HR人力資源公司負責人。她的電子郵件是 pauline@anchor-hr.com.)

1. <http://www.indiewire.com/2014/02/did-netflix-really-put-blockbuster-out-of-business-this-infographic-tells-the-story-30351>

2. https://www.ted.com/talks/dan_ariely_what_makes_us_feel_good_about_our_work#t-896549

Tax Planning for Merger and Acquisition after 2016

兼併收購中的稅務籌劃

The 2016 Federal Budget introduced draft legislation to repeal the existing eligible capital property (ECP) regime and replace it with a new capital cost allowance (CCA) class for depreciable capital property. This new tax treatment for ECP could potentially have significant tax consequences for merger and acquisition transactions that close after 2016.

Common examples of ECP include goodwill, customer lists, trademarks, franchise rights, and some patents. A business can incur costs to acquire ECP; however, more often than not, no costs are incurred to acquire the property and it does not become relevant for tax purposes until the property is sold. An example would be the sale of internally-generated goodwill.

Under the existing rules, upon the sale of ECP, to the extent proceeds exceed the cost of the property, 50% will be tax free and the other 50% will be taxed as active business income (at a tax rate of 26.5% in Ontario, and 15% for Ontario corporations whose income is within the Small Business Deduction limit. The other 50% is tax-free.). Therefore, if a company's assets mainly consist of internally-generated goodwill and the assets are sold for \$10 million, the corporate tax would be approximately \$1.3 million.

Under the proposed rules, internally-generated goodwill would now be included in new Class 14.1 (for depreciable capital property)



with a cost of zero. When the goodwill is sold, to the extent the proceeds exceed the cost of the property, 50% will be a taxable capital gain (investment income, not active business income) and be taxed at 50.17%. Therefore, if a company's goodwill is sold for \$10 million as part of a sale of all of its assets, the corporate tax would be approximately \$2.5 million; an extra \$1.2 million.

The proposed rules, if enacted, would come into force on January 1, 2017. Therefore, owner-managers who were already thinking about selling should consider the timing of the sale because now is a good time to sell. At the very least, thoughts should be given to tax planning strategies that would allow business owners to implement internal corporate reorganization to pump up the cost of its business' goodwill while they still can.

(Jin Wen is a tax manager at Grant Thornton LLP and is a Canadian Chartered Professional Accountant (CPA). Jin can be reached at Jin.Wen@ca.gt.com)

2016年聯邦預算中提出的立法草案將廢除現有的無形資產納稅制度，代之以資本成本折舊制度。這項新的稅收政策將影響到2016年之後的兼併收購交易。

常見的無形資產包括商譽、客戶名單、商標、特許經營權及某些專利。企業通常須花錢購買無形資產，但更多的時候無形資產的獲取並不產生成本，只在其出售時會對納稅產生影響。商譽就是一個典型的例子。

根據現行規則，出售無形資產時，如果售價高於成本，50%的價差免稅而另外50%的價差則按經營收入以26.5%的稅率納稅（此為安省稅率；如果是享有小企業扣稅的安省企業，稅率降為15%）。因此，如果一個企業主要的資產是商譽，當該企業的資產以一千萬賣出時，公司所得稅約為130萬元。

按照立法草案的規定，商譽將被納入新增的第14.1類可折舊資產；其成本以零計。當商譽作為兼併收購交易的一部分被售出時，50%的價差將按投資收入（而非經營收入）以50.17%的稅率納稅。因此，如果一個企業的商譽以一千萬賣出，公司所得稅則約為250萬元；比現有規則下繳納的稅款多出120萬元。

該立法草案如通過將於2017年1月1日起執行。因此，已經在考慮轉讓企業的東主們應該把握住目前絕佳的轉讓時機。至少，東主們應向其會計師諮詢公司內部稅務重組的方案，以便為不久的企業轉讓鎖定較低的經營收入所得稅稅率。

(文瑾是Grant Thornton LLP會計師樓稅務部經理。她是加拿大特許專業會計師。她的電子郵箱是: Jin.Wen@ca.gt.com)

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office during an interview with RHMCCA.

Having immigrated to Canada in late 1980s from Hong Kong, Ho started his second and now lifelong career at Forward Signs with his brother Simon Ho in 1987. While it originally started as a small signs brokerage with only five to six people, Forward Signs has expanded from a 2,400 sq. ft. facility to today's 50,000 sq. ft. factory. It serves mainstream clients such as the LCBO, H&M, Bell Canada, 2015 Pam Am Games and more.

Today's Forward Signs is not the same after thirty years because Ho and his colleagues have a vision that they want to be 20 per cent of the suppliers that take 80 per cent of the market.

"Doing business in Canada, there is a rule of 20 per cent and 80 per cent," he explained. What he means is that 80 per cent of lower level suppliers are fighting to get only 20 per cent of the market, while 20 per cent of top suppliers are enjoying their share of 80 per cent of the market.

"The very first thing we changed was jumping out of the Chinese community, going to mainstream markets and serving multicultural communities. Otherwise we wouldn't have been able to grow any bigger," he continued.

One of its bold procedures when it came to going mainstream was rebranding. Forward Signs has abandoned all of its Chinese marketing materials, starting with making English-only names for the company and staff. Concurrently, its team also made cold calls to many mainstream businesses, joining time consuming bidding wars with other major market players, and networking at mainstream business associations.



■ Philip Ho often comes in earlier and leaves later than other people. 身為老闆之一的賀明國經常早出晚歸，比其他人都勤力。

意最重要的就是勤奮。現在年輕人喜歡講『生活工作平衡，工作就是朝九晚五』，那是給別人打工。自己創業和做生意，光朝九晚五是不夠的。」他說。

Forward Signs要做頂尖供應商

賀明國這輩子就做過兩份工，移民前在香港搞船務，移民後就一直在和其兄長賀孝華創辦的Forward Signs工作至今，差不多三十年了。從一個五、六人的小作坊開始，Forward Signs的前身是英藝招牌。這些年廠房從兩千四百呎，一路搬遷擴大到今日的五萬呎，客戶囊括本地和國際的大公司，計有安省酒類管制局(LCBO)、瑞典的H&M服裝、電訊公司Bell、2015泛美運動會等等。如今的Forward Signs早已不是當年的英藝招牌，因為賀明國很早就明白，要做頂尖的那20%的供應商，才能拿下80%的市場。

「在加拿大做生意有一個20%和80%的規律。80%的下層供應商只能爭奪20%的市場，而20%的上層供應商卻能霸佔80%的份額。我們當時轉型時想要做的第一件事就是要跳出華人社區，去主流市場，服務多元社區，否則公司是做不大的。當年華人六、七間招牌公司，只有我們跳出來了。幾十年後，這些華人招牌公司，還是『塘水滾塘魚』，做不大的。」賀國強回憶道。

設法打入主流市場

因此Forward Signs首先就「自拆招牌」，將所有市場推廣的文字都改成英文，包括公司名稱。公司不再在華人媒體打廣告，卻不停腳的開始向主流商家打電話推銷、加入無比繁瑣的競價投標，並參加了很多主流的商會做推廣。

賀明國曾給本國五大銀行其中一家打了兩年半的推銷電話、發傳真和電郵，想方設法要獲得面談機會，甚至跑去和服務自己的該銀行分行經理游說：「你為我管錢，我給你做招牌，給我一個和採購經理面談的機會吧。」如此標新立異找渠道，他竟然真的獲得面談，遞交標書，拿到生意。「堅持最重要！」他得意地說。

金融海嘯後買5萬呎廠房

生意要轉型就要有魄力，尤其是在未來充滿不穩定因素的時候。Forward Signs於2009年買了現在這個五萬呎，位於士嘉堡Midland夾Sheppard的廠房。當時正逢08年經濟危機，求穩已是奢侈，何況再要求變。

他回想當初兄弟兩人咬緊牙關決定要搬遷擴張是「真的好擔心」。但一面是越來越多的客戶要求公司做越來越大和複雜的招牌，一面是



Reza Moridi, MPP
Richmond Hill

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Recalling one of his most challenging attempts to gain a mainstream bank client, Ho tried for two and a half years by making cold calls, sending emails and faxes, and asking for a chance to do a presentation. With no replies, he went to the bank's branch manager.

"You have been my money supplier for more than twenty years. Can you imagine yourself as my customer? Please help me get a chance to talk to your construction manager," he asked again bluntly.

Thanks to Ho's persistence, Forward Signs eventually got the chance to talk to the bank, sent the bid and won the contract.

With hard work and persistence, leaders at the company made a financially risky decision in 2009 to move to their current 50,000 sq. ft. facility after the global economic crisis at the end of 2008.

"The most difficult part of running a business is to make a decision when facing an uncertain future," Ho said. Back then, Forward Signs had increasing requests from clients to make signs, both bigger in size and greater in quantity. "I don't feel comfortable with your floor area. How can you serve me?" was a client's feedback after visiting Forward Signs' much smaller facility of 10,000 sq. ft.

"We were really anxious after making the decision to buy today's 50,000 sq. ft. facility. We didn't know what would happen with the market."

By turning obstacles into business opportunities, Ho and Forward Signs' management team have won hard-fought battles. By transitioning their business model to focus on mainstream markets,



■ MEC is the new hot spot for weddings, corporate events, celebrations, and trade shows. MEC是舉辦婚宴、企業活動、喜慶活動和展覽的熱點。

Forward Signs is now reaping its rewards.

To immigrants in the late 1990s, David Li's upscale Cantonese restaurant chains, Ambassador Chinese Cuisine, City Inn Chinese Cuisine, and Celestial Court Chinese Cuisine, were popular choices for weddings, celebrations or Sunday's dim sum family time.

But Mr. Li didn't stop over there. Foreseeing a market demand in banquet halls, he made a business transition from a solo module food provider to a multi-module event provider.

He opened the very first Chinese-owned banquet venue, La Rosa Banquet Hall, with a home-based chef specializing in Chinese cuisine in 2003 in Markham. Five years later, he opened another banquet hall, Markham Event Centre (MEC).

Located at Hwy 407 and Kennedy Rd., MEC is the new hot spot for weddings, corporate events, celebrations, and trade shows. It is designed to serve the mainstream market, with additional capacity to make fusion and ethnic cuisine welcomed by the immigrant communities of York Region.

Christina, the daughter of David Li, is the Director of Business Development at MEC. Being the next generation from an entrepreneurial family, she has inherited not only the business, but also her father's innovation and creativity.

"While searching for an event venue, people often end up at a restaurant with both limitations on time and space. It is rare to find a venue in the area

客戶看到當初才一萬呎的廠房撇下一句「這麼小規模怎麼做大生意」讓生意泡湯。賀氏兄弟倆選擇「求變」。

「做生意最難的就是在不穩定前景下做決定。成功了就是對的決定，失敗了就是錯的決定。這是每個生意人和創業家都要面對的。」三十年風風雨雨，老賀如今依然能笑看過往，淡定面對前途。「求變」的企業家精神和背後勤奮工作，未雨綢繆的態度是致勝關鍵。

飲食集團開辦MEC宴會廳

同樣曾創造了很多早期移民的集體美食回憶，旗下曾擁有春秋食軒、城市軒和天寶閣等高級粵菜食府的春秋飲食集團主理人李國維，幾年前已經淡出餐飲業，繼而轉戰宴會廳。位於萬錦市心臟地帶的Kennedy夾407處的Markham Event Centre (MEC)便是李氏近年來轉型成功的生意。宴會廳雖然在華人聚居的地方，但沒有打中文名，也沒有特別渲染華人元素，從婚禮到晚宴到企業活動，甚至是萬錦市府每年都舉行的華人新年慶祝都做。如今生意交給第二代，李國維的女兒李文禮管理。

第二代接棒

李文禮大學畢業後，最終選擇接棒家族生意，成為一個忙裡忙外的宴會廳主理人。她在接受採訪時說：「我家之前在香港是做布業的。父親九零年移民加拿大後把衣食住行的生意都做過後，決定主打餐飲業。大約1993年，我們開的第一家是日本赤板料理，之後是春秋食軒、城市軒、天寶閣，一直是做高級粵菜的。當時父親創造了很多潮流，例如吃飯飲茶可以抽獎。同時他也很注重食物的品質。」

「而到99年、2000年時，父親開始洞悉到加拿大對宴會行業的需求。有些人要擺酒或者辦企業活動，能選擇的地方只有餐館或者酒店。很多餐館又只能提供下午四點之後的場地，而很少有中國人主理的宴會廳能提供高品質食品。」

李國維在2003年開設La Rosa Banquet Hall，是加拿大第一間華人獨資並有自己廚



■ Christina Li is the Director of Business Development at MEC. 飲食集團第二代掌舵人李文禮懂得迎合本土的需求，創造潮流。

Cont'd on P.18

YPE Annual Stand Out! Conference Returns in November

YPE週年講座助年輕人事業成功

Through networking events and an annual full-day seminar, the Young Professionals and Entrepreneurs (YPE) division of the RHMBCA connects individuals who are new to the business world to one another and to local business leaders and established professionals. The YPE division is perfect for professionals in the first few years of their careers, young entrepreneurs looking to gain a foothold in the marketplace and recent or soon-to-be graduates who would like to better understand the possibilities and opportunities available to them.

The YPE's first annual seminar (held in September 2015) was a tremendous success. Attended by a large number of young professionals and entrepreneurs from across York Region and the GTA, the seminar focused on building the skills necessary to excel in any career, profession or business. Attendees received practical business tips from large local employers and were particularly motivated, encouraged and entertained by globally renowned author and TED Talks speaker, Richard St. John. Mr. St. John not only shared his "8 secrets of success" with attendees, he also drew upon lessons from many of the successful business people whom he interviewed, including Bill Gates and Richard Branson. The feedback from the first annual seminar has so far been excellent and the YPE division is currently organizing the second annual seminar, which will take place on November 19, 2016. Additional details will be forthcoming, but we ask you to please mark your calendars in advance and in anticipation of what promises to be an exciting and truly worthwhile event.

More recently, the YPE division held a networking event in Markham which provided young professionals and entrepreneurs with an informal forum in which to connect with one another. Similar networking events are also being planned and we ask that you please visit the RHMBCA website (www.rhmcba.ca) for more details.



■The backbone of the YPE division: (from left to right) **Nicholas To, Lilly Wu, Benzi Yeung and Rahul Sharma.**

YPE支部的四大支柱：左起：陶智勇、胡坤瑩、楊啟天和Rahul Sharma。

烈治文山市•萬錦市華商會的青年專才及企業家支部(YPE) 透過舉辦交流活動和周年全日講座，幫助新進身商界的青年，透過接觸志同道合的人士、本地商界領袖和成功的專業人士，拓展人際網絡。

YPE的對象是事業剛起步的專業人士、在市場上尋找立足點的年輕企業家，以及新近畢業或即將畢業想找尋機會的大學生。

去年9月YPE舉辦首屆週年講座，吸引很多來自大多地區的青年專業人士和創業者參加，獲得空前成功。講座的重點是建立那些在任何職業、專業或商業上都能脫穎而出的技能。與會者從本地大型的僱主中獲得實際的商業技巧，尤其深受國際知名作家及TED Talk講者Richard St. John的演講激發和鼓勵。St. John先生不僅分享了他的「8個成功秘訣」，還就他所訪問過的成功商界人物如Bill Gates和Richard Branson的經驗作出總結。首個講座獲得好評如潮，YPE目前正籌備在今年11月19日舉行的第二屆週年講座。有關詳情將稍後公佈，機會難得，萬勿錯過。

YPE近期在萬錦市舉辦了一項交流活動，為年輕的專業人士和企業家提供一個非正式的平台互相交流和聯繫。我們計劃續辦類似的交流活動，歡迎到商會網址www.rhmcba.ca查閱詳情。

YPE Annual Stand Out! Conference

November 19th, 2016

RSVP @ www.rhmcba.ca

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that provides upscale Chinese cuisine and space," she said.

Understanding young couples' needs to have a well-decorated and luxurious venue for their big day, Christina and the company strive to provide premier food quality but also create a lifestyle environment that is beyond food and dining.

"What we believe in is the balance between the older generation's preferences concerning food and the younger generation's preference for a fashionable venue," she added.

"The market is always changing. Should we drive ahead of the market or otherwise follow behind? It all depends on how much further we can explore to make our business a trend," she concluded.

師駐場的宴會廳，5年後他再開創了MEC。

同為年輕人，李文禮了解年輕一代，尤其是結婚雙方對宴會廳的要求。不必要像父母輩那麼注重食材，但要求場地佈置美麗時尚。而李國維也希望，自己的宴會廳的服務能迎合到兩代客戶人的交接，因此便有了時尚的MEC。

服務迎合兩代客戶

「宴會廳除了場地佈置外，也包括食物製作。我們不僅有宴會廳，還有能做中餐的廚房，並有駐場廚師。華人市場重要，但我們也能迎合西人市場的需求。而且現在的華人第二代未必喜歡傳統中餐，喜歡混合菜的fusion。所以我們找到兩代人喜好差異的平衡點，服務所有人。」

「市場是一直在變的。到底是我們帶領潮流還是潮流帶領我們？就要看我們是否能觸摸到市場需要什麼，是否能領先潮流。父親那一代做生意可能還有很多材料是海外運過來的。而我們的年代更重要的是迎合本土的需求，創造潮流。」李文禮總結道。

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