

报 告 书

REPORT

烟台银基联合会计师事务所

YANTAI YINJI UNITED CERTIFIED PUBLIC ACCOUNTANTS

审计报告

Audit Report

烟银会审字[2018]第 39 号

Yantai Yinji CPA CO., LTD Audit No. 39 [2018]



山东道恩海玛德里化工有限公司全体股东:

The Board of Directors of Shandong Dawn Himadri Chemical Industry LTD:

我们审计了后附的山东道恩海玛德里化工有限公司财务报表,包括 2018 年 03 月 31 日的资产负债表,2017 年 4 月—2018 年 03 月的利润表以及财务报表附注。

We have audited the accompanying financial statements of Shandong Dawn Himadri Chemical Industry LTD. Which comprise the balance sheet of 31st, March, 2018, Profit statement and Foot-notes of Financial statements from April, 2017 to March, 2018.
管理层对财务报表的责任

Management's Responsibility for the Financial Statements

按照企业会计准则和《企业会计制度》的规定编制财务报表是山东道恩海玛德里化工有限公司管理层的责任。这种责任包括:(1)设计、实施和维护与财务报表编制相关的内部控制,以使财务报表不存在由于舞弊或错误而导致的重大错报;(2)选择和运用恰当的会计政策;(3)作出合理的会计估计。

Management of Shandong Dawn Himadri Chemical Industry LTD. is responsible for the preparation of these financial statements in accordance with the *Accounting Standards for Business and Accounting Systems for Business Enterprises*. This responsibility includes (1) designing, implementing and maintaining internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error; (2) selecting and applying appropriate accounting policies; (3) making accounting estimates that are reasonable in the circumstances.

一、注册会计师的责任

Auditor' s Responsibility

我们的责任是在实施审计工作的基础上对财务报表发表审计意见。我们按照中国注册会计师审计准则的规定执行了审计工作。中国注册会计师审计准则要求我们遵守职业道德规范，计划和实施审计工作以对财务报表是否不存在重大错报获取合理保证。

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing for Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

审计工作涉及实施审计程序，以获取有关财务报表金额和披露的审计证据。选择的审计程序取决于注册会计师的判断，包括对由于舞弊或错误导致的财务报表重大错报风险的评估。在进行风险评估时，我们考虑与财务报表编制相关的内部控制，以设计恰当的审计程序，但目的并非对内部控制的有效性发表意见。审计工作还包括评价管理层选用会计政策的恰当性和作出会计估计的合理性，以及评价财务报表的总体列报。

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor' s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity' s preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances , but not for the purpose of expressing an opinion on the effectiveness of the entity' s internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

We believe that the audit evidence we have obtained is sufficient and appropriate

to provide a basis for our audit opinion.

二、 审计意见

Opinion

我们认为，山东道恩海玛德里化工有限公司财务报表按照企业会计准则和《企业会计制度》的规定编制，在所有重大方面公允反映了山东道恩海玛德里化工有限公司 2018 年 03 月 31 日的财务状况以及 2017 年 4 月—2018 年 03 月的经营成果。

In our opinion, the financial statement give a true and fair view of the financial position of the company as on 31st, March, 2018 and operation performance between April, 2017 and March 2018, and of its financial performance for the period then ended including the comparative period in accordance with the Accounting Standards for Business Enterprises and China Accounting System for Business enterprises.



中国·龙口

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报告日期：2018 年 05 月 22 日

Report date: 22th, May, 2018

SHANDONG DAWN HEMADRI CHEMICAL INDUSTRY LTD
BALANCE SHEET AS AT 31ST MARCH 2018

In RMB

Assets	March 17	March 18	Liability And Owner's Equity	March 17	March 18
Current Assets:			Current Liabilities :		
Cash & Bank Balance	553,982	353,252	Short Term Loans		
Tradeable Financial Assets			Tradeable Financial Liabilities		
Notes Receivable	5,928,577	1,841,690	Notes Payable	15,900,548	11,179,990
Accounts Receivable	13,490,548	14,336,955	Advances From Customers	42,844,335	39,140,865
Advances to Suppliers			Employee Payroll Payable		2,563,740
Interest Receivable			Accrued Taxes	1,471,512	
Dividend Receivable			Interest Payable	864,903	
Other Accounts Receivable	647,837	4,376,710	Dividend Payable		
Inventories	4,058,835		Other Accounts Payable	2,777,858	3,454,518
Non-Current Assets due within One Year	1,853,994	2,985,495	Non-Current Liabilities due within One Year		
Other Current Assets			Other Current Liabilities	276,470	317,480
Total Current Assets	26,533,773	24,758,605	Total Current Liabilities	63,270,819	56,656,571
Non Current Assets :			Non Current Liabilities :		
Available for Sale Assets			Long-Term Loans		50,321,385
Held-to-Maturity Investments			Bonds Payable	48,855,714	
Long-Term Account Receivable			Long-Term Accounts Payable		
Long-Term Equity Investment			Special Accounts Payable		
Investment Real Estate			Accrued Liabilities		
Fixed Assets	72,628,218	70,857,530	Deferred Income Tax Liabilities		
Construction In Process	3,848,768	4,589,688	Other Non-Current Liabilities		
Project Material					
Disposal Of Fixed Assets					
Productive Biological Assets					
Oil And Gas Assets					
Intangible Assets	2,580,420	2,513,582			
Research And Development Expense					
Goodwill					
Long-Term Deferred Expense					
Deferred Income Tax Assets					
Other Non-Current Assets					
Total Non Current Assets	79,057,406	77,960,769	Total Non Current Liabilities	48,855,714	50,321,385
			Share Holder's Equity		
			Capital In Paid (Or Capital Stock)	50,000,000	50,000,000
			Capital Surplus		
			Deduct: Treasury Stock		
			Surplus Reserve		
			Retained Earnings	-56,535,354	-54,258,581
			Total Owner's Equity(Stock Holders' Equity)	-6,535,354	-4,258,581
Total Assets	105,591,179	102,719,375	Total Liabilities And Owner's Equity	103,591,179	102,719,375



Shandong Down Himodri Chemical Industry Ltd.
 Profit & Loss Statement for Period Ended 31st MARCH 2018

31-03-17

(Figures in RMB)
 以人民币列示

31-03-18

(Figures in RMB)
 以人民币列示

Items 项目	Amount 金额	Amount 金额
Main Business Income 主营业务收入	47,816,664.09	71,767,579.95
Include : export Sales Income 包括: 出口销售收入	47,800,252.98	71,767,579.95
Minus : Main Business Cost 减去: 主营业务成本	37,107,554.18	62,961,794.36
Minus : Main Business Tax & Supplementary 减去: 主营业务税金及附加		
Main Business Profits ("-"Filled In For Loss) 主营业务收入 ("-"用于填写损失)	10,709,109.91	8,805,785.59
Plus : Other Business Profits ("-"Filled In For Loss) 加上: 其他业务收入 ("-"用于填写损失)		
Minus : Business Expenditure 减去: 营业费用		
: Administration Expenditure 管理费用	12,728,275.96	8,453,944.85
: Financial Expenditure 财务费用	1,422,982.00	1,465,671.00
: Interests Expense(Minus Interests Income) 利息费用 (减去利息收入)		
: Exchange Loss (Minus:Exchange Gain) 汇兑损失 (减去: 汇兑收益)	2,278,052.29	-3,351,738.31
: Business Profits ("-"Filled In For Loss) 业务收入 ("-"用于填写损失)	-5,720,200.34	2,237,908.05
Plus : Investment Gain Main ("-"Filled In For Loss) 加: 投资收益 ("-"用于填写损失)		
Plus : Subsidy Income 加: 补贴收益		
Plus : Non - Operation Income 加: 营业外收入	982.10	38,865.11
Minus : Non - Operation Expenditure 减: 营业外支出		
Total Profit ("-"Filled In For Loss) 利润总额 ("-"用于填写损失)	-5,719,218.24	2,276,773.16
Minus : Income Tax 减: 所得税		
Net Profit ("-"Filled In For Loss) 净利润 ("-"用于填写损失)	(5,719,218.24)	2,276,773.16



SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD
Cash Flow Statement for the period ended 31st March 2018

(Amount in RMB)

	Particulars	Year Ended	Year Ended
		31st March 2017	31st March 2018
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax	-5,718,218	2,276,773
	Adjustments for :		
	Finance costs	1,422,982	1,465,671
	Depreciation	1,838,078	1,837,526
	Loss on Sale of Fixed Assets	12,974	-
	Operating Cash Flow before Working Capital Changes	-2,445,185	5,579,970
	Adjustments for :		
	(Increase) / Decrease in Inventories	427,946	-317,875
	(Increase) / Decrease in Trade Receivables	-1,996,954	4,086,887
	(Increase) / Decrease in Short Term Loans and Advances	-1,820,705	-1,102,448
	Increase / (Decrease) in Trade Payables	740,617	-4,720,553
	Increase / (Decrease) in Other Current Liabilities		
	Increase / (Decrease) in Short Term Provisions	2,563,279	-2,985,822
	Cash Generated from Operations	-2,531,002	540,159
	Net Cash Inflow from Operating Activities	-2,531,002	540,159
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets (including capital Work in Progress)	-	-740,890
		-	-740,890
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Secured Loan Taken/(Repayment of Loan)	-	-
	Interest Paid	-	-
		-	-
	Net Increase in Cash/Cash Equivalents	-2,531,002	-200,730
	Cash/Cash Equivalents at the beginning of the year	3,084,984	553,982
	Cash/Cash Equivalents at the end of the year	553,982	353,252

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD

RELATED PARTY DISCLOSURES:

(A) List of Related Parties where control exists

Name of Related Party	Principal place of business	Year Ended 2017/3/31	Year Ended 2018/3/31
AAT GLOBAL LIMITED (AAT), Holding Company of Shandong Dawn Himadri Chemical Industry Limited (SDHCIL)	Hongkong	94	94
EQUAL COMMODEAL PRIVATE LIMITED (ECPL), Holding Company of AAT	India	100	100
HIMADRI SPECIALITY CHEMICAL LIMITED (HSCL) Holding Company of ECPL	India	100	100



(B) The following transactions were carried out with related parties in ordinary course of business

Name of Related Party	Nature of Transaction	Year Ended 2017/3/31	Year Ended 2018/3/31
AAT GLOBAL LIMITED	Goods Sold to Holding Co. (AAT) Reimbursement of Support Service from AAT Interest Paid to Holding Co. (AAT) Amount Due to Holding Co. (AAT) - for Long Term Loan - Other Advances (for material)	28,666,632.67 - 1,422,982.00	21,072,821.14 360,000.00 1,465,671.00
EQUAL COMMODEAL PRIVATE LIMITED	-	-	50,321,385.32
HIMADRI SPECIALITY CHEMICAL LIMITED	-	-	25,484,427.47

(Amount in RMB)

山东道恩海玛德里化工有限公司

Shandong Dawn Himadri Chemical Industry LTD

2017年4月—2018年03月年度会计报表附注

Foot-notes of Financial statements for the period ended 31st March, 2018



一、企业基本情况 Company information overview

1. 企业注册地、组织形式 Company address, organization type

企业注册地：龙口市龙口经济开发区和平路北首：

Address: North Heping road Longkou economic development Zone Longkou City

组织形式：有限责任公司

Organization type: Limited Liability Company

2. 企业的主要经营活动

Company mainly operating activities:

企业主要经营活动：生产煤焦油沥青及副产品和相关下游产品（不含国家出口许可证管理的商品），并销售公司上述所列自产产品。

Company mainly operating activities: producing coal tar pitch (that does not include the commodities which belong to the state export license management range)

二、财务报表的编制基础

Financial reports compiling basis:

企业应当以持续经营为基础，根据实际发生的交易和事项，按照企业会计准则的规定进行确认和计量，在此基础上编制财务报表。

Company should compile the financial reports according to company financial principles to affirm and measure, based on going concerns, actual occurred transactions and affaires.

三、遵循企业会计准则的声明 Announcement for following accounting standards for business enterprises

编制的财务报表符合企业会计准则的要求，真实、完整地反映了企业财务状况、经营成果等有关信息。

The compiled financial report must apply the Enterprise accounting standards; reflect financial situation, operation results and other related information actually and completely.

四、主要会计政策 Chief accounting policies

- 1、 会计制度：执行《企业会计准则》、《企业会计制度》及有关规定；

Accounting principles: perform <<Accounting Standards for Business Enterprises>>&<<corporate accounting principles>> and related regulations.

- 2、 本公司会计年度自公历 2017. 年 04 月 1 日起，2018 年 03 月 31 日止。

Fiscal year: From Apr. 1st to Mar 31st

- 3、 记账原则和计价基础：以权责发生制为记账原则，以实际成本为计价基础。

Bookkeeping and valuation basis: Bookkeeping is on accrued basis, valuation is on lower of cost and NRV.

- 4、 税项：增值税（税率为 17%），以销项税额抵扣进项税额后为应纳税额，企业所得税：25%税率。

Tax: VAT (VAT rate is 17%), tax payable is equal to output vat minus input vat amount.

Corporate income tax: rate 25%

- 5、 记账本位币及外币业务的核算：本公司以人民币为记账本位币，外币业务发生时按当月 1 日汇率折算成人民币，每月末按月末汇率进行调整，调整差额计入财务



费用—汇兑损益。

Business accounting of Bookkeeping currency and foreign currency: RMB is the bookkeeping currency. Foreign currency should be accorded to exchanging rate of the first day of every month converted into RMB, modify the exchanging rate at the end of each month according to the varied rate, the balance should go to financial costs—exchange gain or loss.

6、 坏账准备：应收账款未计提坏账准备，坏账发生时报税务部门据实核销。

Provision for bad debt: Accounts receivable is not accrual bad debts reserves, while bad debts happened, report to taxation department for verification and cancel.

存货核算方法：原材料，在制品，成品，包装材料，仓储和备件的存货按成本和可变现净值列示。

Stock accounting method: Inventories which comprise raw materials, work-in-progress, finished goods, packing materials, stores and spares are carried at the lower of cost and net realisable value.

存货成本包括所有采购成本，转换成本以及使库存到现在的位置和状况所产生的其他成本。

Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

在确定成本时，使用先进先出（FIFO）方法。在制造清单和在建工程的情况下，固定生产经费按照生产设备的正常生产能力分配。

In determining the cost, First in First out (FIFO) method is used. In the case of manufactured inventories and work in progress, fixed production overheads are allocated on the basis of normal capacity of production facilities.

用于生产成品的原材料和其他用品不得低于成本，除非材料价格下降，估计成品

的成本可能超过其可变现净值。参与工作进度的可变现净值是根据相关成品的售价确定的。

Raw materials and other supplies held for use in the production of finished products are not written down below cost except in cases where material prices have declined and it is estimated that the cost of the finished products will exceed their net realisable value. The net realisable value of work-in-progress is determined with reference to the selling prices of related finished products.

可变现净值是指正常业务过程中的估计销售价格，完成估计成本以及出售所需的估计成本。成本与可变现净值的比较逐项进行。

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis.

领用低值易耗品按“一次摊销法”进行摊销。

Low value consumption cost is amortized by “once amortization” method.

7、 固定资产折旧 Fixed assets depreciation

(1) 固定资产标准：本公司的固定资产是指生产商品，提供劳务，出租或经营管理而持有的，使用寿命超过一年的有形资产。

Fixed assets standard: fixed assets are referring to the tangible assets which life is more than one financial year and the holding purpose is for rent, service and management.

A: 外购固定资产的成本，包括购买价款、相关税费、使固定资产达到预定可使用状态前所发生的可归属于该项资产的运输费、装卸费、安装费和专业人员服务费等；

A: Fixed assets purchase cost is include purchase price, related tax, delivery cost, loading and unloading fee, installation fee and other technical person service fee which is belong to the charges happened before the fixed assets reach

to the predetermined serviceable condition.

B: 自行建造固定资产的成本, 由建造该项资产达到预定可使用状态前所发生的必要支出构成;

B: Self-made fixed assets cost, it includes all the necessary expenses which occurred for building the assets to the predetermined serviceable conditions.

C: 投资者投入固定资产的成本, 应当按照投资合同或协议约定的价值加上应支付的相关税费作为固定资产的入账价值, 但合同或协议约定价值不公允的除外。

C: The fixed assets cost which investors invested should according to the contract and agreement value plus the related tax, but if the contract or agreement value is not fair, then it's not included.

(2) 截至 2017 年 3 月 31 日止年度, 管理层根据从独立估值师获得的技术报告, 重新估计了工厂和设备以及建筑物的使用寿命。因此, 截至 2017 年 3 月 31 日止年度的。

During the previous year ended 31 March 2017, the management has reassessed estimated useful life of Plant and equipment, and Buildings with effect from 1 April 2016, on the basis of technical report obtained from an independent valuer.

固定资产折旧方法采用直线法, 对固定资产进行了评估, 重新计算固定资产使用年限, 分类折旧率如下:

Fixed assets depreciation utilize the straight line method, The Company has undertaken the estimation of the useful life of the fixed assets of the company in previous year(2016-17) and as per the assessment the useful life of the assets has been changed as below, classification is as follows:

Classification 类别	predict using life 预计使用年限	residual value 残值率
Property 房屋建筑物	55	5%
Plant and Equipment 机器设备	55/35	5%
Vehicles 运输设备	8	5%
Furniture Fixtures 办公家具	10	5%
Office Equipment 电子设备	3	5%

8、在建工程 construction in process

A: 自行建造的固定资产的成本, 由建造该项资产达到预定可使用状态前所发生的必要支出构成。包括工程用物资成本、人工成本、交纳的相关税费, 应予资本化的借款费用等。

A: Self-made fixed assets cost include all the necessary expenses which is occurred for building the fixed assets to the predetermined serviceable condition, it include the material cost, labor cost, related tax and the borrowing costs which should be capitalized.

B: 企业自营方式建造固定资产, 其成本应当按照直接材料、直接人工、直接机械施工费等计量; 出包工程其成本由建造该项固定资产达到预定可使用状态前所发生的必要支出构成, 包括发生的建筑工程支出, 安装工程支出等。当期利息资本化费用系根据在建工程未交付使用前实际发生的专项借款额及实际借款利率计算;

Self support build fixed assets, the cost is equal to the direct material, direct labor, direct machinery shift cost etc, outsourcing work cost is include the construction expense, installation expense, and other deferred expense which is the necessary cost to build the fixed assets to the predetermined serviceable situation.

C: 在建工程结转固定资产的时点: 建造的固定资产在达到预定可使用状态之日起, 根据工程预算、造价或工程实际成本等, 按估计的价值结转固定资产并于次月起开始计提折旧。待办理了竣工决算手续后再调整原估价和已提折旧。

Time point for carry out construction in process to fixed assets: while the fixed assets reach to the predetermined serviceable situation, according to the construction budget, cost of building or project 10 levels cost to estimate and carry out the fixed assets value and start to calculate depreciation next month. After the fixed assets settled all the final calculation then adjust the estimated value.

9、收入的确认

Income confirmation:

A: 本公司的商品销售在同时满足: (1) 已将商品所有权上的主要风险和报酬转移给购货方; (2) 本公司既没有保留通常与所有权相联系的继续管理权, 也没有对已售出的商品实施有效控制; (3) 收入的金额能够可靠地计量; (4) 相关经济利益可能流入企业; (5) 相关的已发生的或将发生的成本能够可靠计量, 确认收入的实现。

A: Our company sales income realized must achieve the five conditions together: (1) all the mainly risk and reward have already transferred to purchaser (2) company neither kept the related administration authorities on ownership or implement effective control. (3) income figure can be measured reliable (4) related economical profit can flow into the company. (5) related occurred cost or the cost will be happened can be measured reliable .

B: 本公司提供的劳务在同时满足: (1) 收入的金额能够可靠计量; (2) 相关的经济利益很可能流入企业; (3) 交易的完工进度能够可靠地确定; (4) 交易中已发生的和将发生的成本能够可靠计量时, 采用完工百分比法, 即按照提供劳务交易的完工进度的方法确认收入的实现。

B: Company provides service the income will be realized together achieved 4 conditions (1) service income can be measured reliable (2) related economical profit can be flow into the company (3) transaction completed percentage can be measured reliable (4) generated transaction cost and ingenerated cost can be measured reliable, utilize

C: 本公司的让渡资产使用权收入 (包括利息收入和使用费用收入等) 在同时满足: (1) 相关经济利益很可能流入企业; (2) 收入的金额能够可靠地计量时, 确认收入的实现。

C: Company income on alienation property usage right realized conditions: (1) related economical profit can flow into the company (2) income figure can be measured reliable.



10、此报告为了管理的目的，只限于公司内部使用。

10、This Financial Statement is being prepared not for the general purpose, this financial statement is prepared for the management purpose only.

11、利润分配政策：profit distribution policy:

税后利润分配由股东依据公司章程、相关法律法规和有关规定按以下顺序分配：

Profit after tax is allocated according to company rules, relevant laws and regulations as following sequence:

提取企业储备基金	5%
Withdraw enterprise reserve fund	5%
提取企业发展基金	5%
Withdraw enterprise developing fund	5%

利润分配由董事会根据实际情况决定。

Profit distribution will be decided by board of directors according to actual situation.

12. The figure for comparative period ended on 31st March, 2017 are extracted from our audit report dated 05th May 2017.

山东道恩海玛德里化工有限公司
Shandong Dawn Himadri Chemical Industry LTD.
法人代表 Legal Representative:
财务负责人 Financial In-charge :

二〇一八年五月二十二日
22th, May, 2018



中华人民共和国
注册会计师证书

The People's Republic of China
Certificate of Certified Public Accountant



姓名 姜明芳
Full name _____
性别 女
Sex _____
出生日期 1968-02-16
Date of birth _____
工作单位 烟台银基联合会会计师事务所
Working unit _____
身份证号码 370105660216336
Identity card No. _____



证书编号: 370500090004
No. of Certificate

批准注册协会: 山东省注册会计师协会
Authorized Institute of CPAs

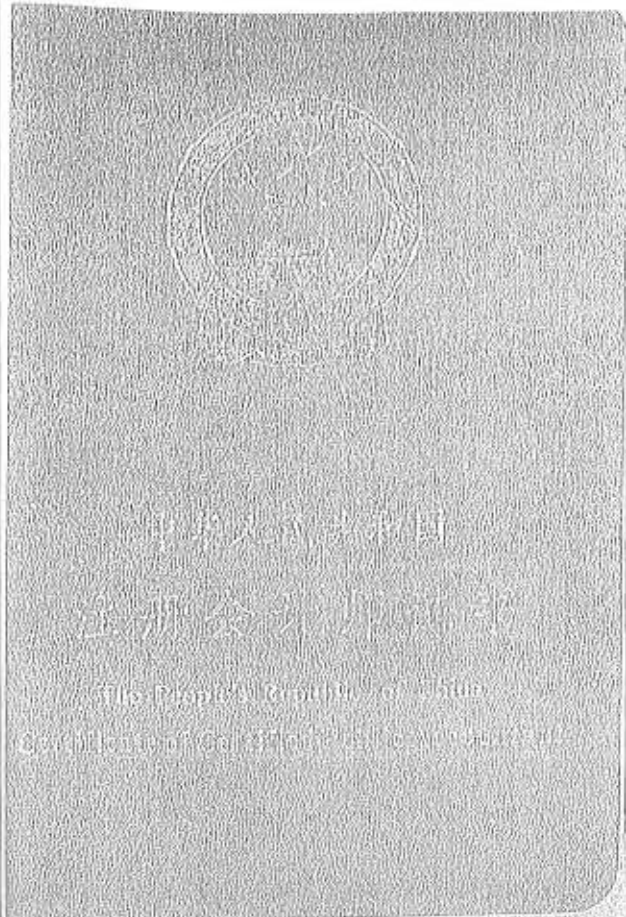
发证日期: 1997 年 12 月 17 日
Date of Issuance



年度检验登记 注册会计师
Annual Renewal Registration 合格专用章

本证书经检验合格，继续有效一年。
This certificate is valid for another year after this renewal.

2015年 3月 13日
年 月 日



姓名 郑绪平
 Full name 郑
 性别 男
 Sex
 出生日期 1954-11-20
 Date of birth
 工作单位 烟台银基联合会计师事务所
 Working unit
 身份证号码 370623541129003
 Identity card No.



证书编号: 3706090003
 No. of Certificate

批准注册协会: 山东省注册会计师协会
 Authorized Institute of CPAs

发证日期: 1994 年 05 月 10 日
 Date of Issuance



年度检验登记 注册会计师
 Annual Renewal Registration 社会审计专用章

本证书经检验合格，继续有效一年。
 This certificate is valid for another year after this renewal.

2013年 5月 10日
 年 月 日



营业执照

(副本)

1-1

统一社会信用代码 91370681796176393W

名称 烟台银基联合会计师事务所

类型 普通合伙企业

主要经营场所 龙口市通海路85号

执行事务合伙人 郑绪平

成立日期 2006年11月30日

合伙期限 2006年11月30日至

经营范围 审计企业会计报表、出具审计报告；验证企业资本，出具验资报告；办理企业合并、分立、清算事宜中的审计业务，出具有关报告；基本建设年度财务决算审计；代理记账；会计咨询、税务咨询、管理咨询、会计培训；法律、法规规定的其他业务。（有效期限以许可证为准）（依法须经批准的项目，经相关部门批准后方可开展经营活动）。



登记机关



2017年03月29日