

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[2021]第 30 号

Yantai Yinji United Certified Public Accountants Audit No. 30 [2021]

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 2021 年 03 月 31 日的资产负债表，2020 年 4 月—2021 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, 2021, Profit statement and Foot-notes of Financial statements from April, 2020 to March, 2021.

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.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

其他信息

公司的管理层和董事会负责其他信息。其他信息包括公司年度报告中包含的信息，但不包括财务报表和我们的审计报告。

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

我们对独立财务报表的意见不包括其他信息，我们也不对此作出任何形式的保证结论。

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard

关于我们对独立财务报表的审计，我们的责任是阅读其他信息，并在此过程中，考虑其他信息是否与独立财务报表或我们在审计中获得的知识存在重大不一致或以其他方式显示实质上是错误的。如果根据我们所做的工作，我们得出结论认为这些其他信息存在重大错误陈述；我们需要报告这一事实。在这方面我们没有任何报道。

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 2021 年 03 月 31 日的财务状况以及 2020 年 4 月—2021 年 03 月的经营成果。

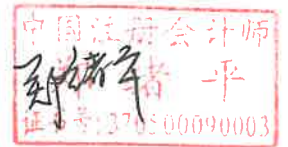
In our opinion, the financial statement give a true and fair view of the financial position of the company as on 31st, March, 2021 and operation performance between April, 2020 and March 2021, and of its financial performance for the period then ended including the comparative period in accordance with the Accounting Standards for Business Enterprises and China Accounting System for Business enterprises.



烟台银基联合会计师事务所

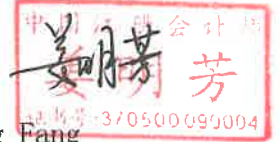
Yantai Yinji United Certified Public Accountants Chinese CPA: Zheng Xu Ping

中国注册会计师：郑绪平



中国注册会计师：姜明芳

Chinese CPA: Jiang Ming Fang



中国·龙口

Longkou. China

报告日期：2021年06月02日

Report date: 2nd June, 2021

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛瑞里化工有限公司
Standalone Balance Sheet as at 31st March 2021 截至2021年03月31日的独立资产负债表



Note注	Amount in RMB					
	Mar'21 Qtr Ended	Mar'20 Qtr Ended	Dec'20 Qtr Ended	Mar'21 Yearly	Mar'20 Yearly	
ASSETS 资产						
(1) Non-current assets 非流动资产						
(a) Property, plant and equipment 财产、厂房及设备	1	7,15,03,661	7,33,49,960	7,19,65,171	7,15,03,661	7,33,49,960
(b) Capital work-in-progress 进展中的资产	1	-	-	-	-	-
(c) Right To Use 使用权	1	70,09,939	77,04,088	71,83,477	70,09,939	77,04,088
(d) Other intangible assets 其他无形资产	1	-	-	-	-	-
Total non-current assets		7,85,13,600	8,10,54,048	7,91,48,649	7,85,13,600	8,10,54,048
(2) Current assets 流动资产						
(a) Inventories 库存	2	44,16,519	44,16,519	44,16,519	44,16,519	44,16,519
(b) Financial assets 金融资产						
(i) Trade receivables 应收款项	3	-	-	-	-	-
(ii) Cash and cash equivalents 现金及现金等价物	4	6,05,480	27,17,337	12,72,895	6,05,480	27,17,337
(c) Other current assets 其他流动资产	5	24,00,237	25,34,100	26,82,396	24,00,237	25,34,100
Total current assets 总流动资产		74,22,236	96,67,956	83,71,810	74,22,236	96,67,956
TOTAL ASSETS 总资产		8,59,35,836	9,07,22,004	8,75,20,458	8,59,35,836	9,07,22,004
EQUITY AND LIABILITIES 股权和债务						
Equity 股权						
(a) Equity share capital 权益股本	6	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000
(b) Other equity 其他权益	7	(6,02,97,854)	(5,70,63,054)	(5,98,27,100)	(6,02,97,854)	(5,70,63,054)
Total equity 权益总额		(1,02,97,854)	(70,63,054)	(98,27,100)	(1,02,97,854)	(70,63,054)
Liabilities 负债						
(1) Non-current liabilities 非流动负债						
(a) Financial liabilities 金融负债						
(i) Borrowings 借款	8	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027
(b) Other Non-current liabilities 其他非流动负债	11	2,41,77,643	2,28,87,943	2,26,17,943	2,41,77,643	2,28,87,943
Total non-current liabilities 非流动负债总额		7,60,08,670	7,47,18,970	7,44,48,970	7,60,08,670	7,47,18,970
(2) Current liabilities 流动负债						
(a) Financial liabilities 金融负债						
(i) Trade payables 贸易应付款项	9	22,97,986.90	45,15,834.87	48,10,308.69	22,97,986.90	45,15,834.87
(ii) Borrowings 借款	10	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31
(b) Other current liabilities 其他流动负债	11	39,81,393	46,04,614	41,42,640	39,81,393	46,04,614
Total current liabilities 流动负债总额		2,02,25,019	2,30,66,088	2,28,98,588	2,02,25,019	2,30,66,088
TOTAL EQUITY AND LIABILITIES 权益负债合计		8,59,35,836	9,07,22,004	8,75,20,458	8,59,35,836	9,07,22,004

The accompanying notes form an integral part of the Standalone financial statements. 所附附注构成独立财务报表的组成部分。

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德里化工有限公司
Standalone Statement of Profit and Loss for the period ended 31st March 2021 截至2021年3月31日的独立损益表



	Note注	Amount in RMB				
		Mar'21 Qtr Ended	Mar'20 Qtr Ended	Dec'20 Qtr Ended	Mar'21 Yearly	Mar'20 Yearly
I. Revenue from operations 业务收入	12	-	-	-	-	1,08,26,143
II. Other income 其他收入	13	-	28,81,354	-	-	28,81,354
III. Total income (I + II) 总计(I + II)		-	28,81,354	-	-	1,37,07,497
IV. Expenses 花费						
Cost of Material Consumed 耗材成本	14	-	-	-	-	96,59,148
Changes in inventories of finished goods and work-in-progress 成品和在制品存货的变	15	0	-	-	-	10,63,934
Employee Benefit Expenses 员工福利费用	16	26,979	1,68,694	54,224	1,91,653	6,74,532
Finance costs 财务费用	17	37,666	(11,30,160)	41,431	1,60,057	1,78,114
Depreciation and amortisation expense 折旧及摊销费用	4	6,35,049	6,12,246	6,26,157	25,28,784	24,48,652
Net Foreign Exchange Loss/(Gain) 外汇净损益		(3,97,123)	1,77,098	93,427	(2,04,567)	(1,31,948)
Other expenses 其他花费	18	1,68,183	2,05,584	44,353	5,58,872	16,80,794
Total expenses 费用总计		4,70,753	33,462	8,59,591	32,34,799	1,55,73,227
V. Profit before tax (III-IV) 税前利润(III-IV)		(4,70,753)	28,47,892	(8,59,591)	(32,34,799)	(18,65,730)
VI. Tax expenses 税收费用						
Current tax 当前的税收		-	-	-	-	-
Deferred tax credit/(charge) 递延税收抵免/(收费)		-	-	-	-	-
Income tax related to earlier years 与前些年有关的所得税		-	-	-	-	-
VII. Profit for the year (V-VI) 本年度利润(V-VI)		(4,70,753)	28,47,892	(8,59,591)	(32,34,799)	(18,65,730)
VIII. Other comprehensive income 其他综合收益						
A. Items that will not be reclassified subsequently to profit or loss 未按损益重新分类的项目						
(a) Remeasurements of the net defined benefit plan 重新测量净确定收益计划		-	-	-	-	-
(b) Net gain/ (loss) on investment in equity instruments accounted at fair value 投资于以公允价值核算的权益工具的净损益		-	-	-	-	-
(c) Income taxes relating to items that will not be reclassified to profit or loss 涉及不能重新划分为损益的项目的所得税		-	-	-	-	-
Net other comprehensive income not to be reclassified subsequently to profit or loss 其他综合收入净额, 以后不得重新分类为损益		-	-	-	-	-
B. Items that will be reclassified subsequently to profit or loss 随后将按损益重新分类的项目						
(a) Effective portion of gains/(losses) on hedging instruments in cash flow hedges 现金流量套期保值中套期工具收益/(损失)的有效部分		-	-	-	-	-
(b) Effective portion of gains/(losses) on hedging instruments in cash flow hedges reclassified to profit and loss		-	-	-	-	-
(c) Income taxes relating to items that will be reclassified to profit or loss 与将重新划分为损益的项目有关的所得税		-	-	-	-	-
Net other comprehensive income to be reclassified subsequently to profit or loss 其他综合收益净额, 以后重新分类为损益		-	-	-	-	-
Other comprehensive income for the year 本年度其他综合收入		-	-	-	-	-
IX. Total comprehensive income for the year (VII+VIII) 全年综合收益总额(VII+VIII)		(4,70,753)	28,47,892	(8,59,591)	(32,34,799)	(18,65,730)

SHANDONG DAWN HIMADRI CHEMICALS INDUSTRY LTD 山东道恩海玛里化工有限公司

Cash Flow Statement for the period 本期现金流量表

	Particulars	Mar'21 Qtr Ended	Mar'20 Qtr Ended	Dec'20 Qtr Ended	Mar'21 Yearly	Mar'20 Yearly
A.	CASH FLOW FROM OPERATING ACTIVITIES 经营活动产生的现金流					
	Net Profit before Tax 税前净利润	(4,70,753)	28,47,892	(8,59,591)	(32,34,799)	(18,65,730)
	Adjustments for: 调整为					
	Finance costs 财务费用	-	(11,71,523)	-	-	-
	Depreciation 描述	6,35,049	6,12,246	6,26,157	25,28,784	24,48,652
	Loss on discard of fixed Asset 固定资产报废损失	-	855	8,043	8,235	855
	Operating Cash Flow before Working Capital changes 营运资金变动前的营运现金流	1,64,295	22,89,470	(2,25,391)	(6,97,780)	5,83,776
	Adjustments for: 调整为					
	(Increase)/Decrease in Inventories (增加)/减少库存	-	-	-	-	11,78,087
	(Increase)/Decrease in Trade Recievables 贸易补偿的增加/减少	-	96,306	-	-	96,491
	(Increase)/Decrease in Short Term Loans and Advances (增加)/减少短期贷款和垫款	2,82,159	1,34,24,649	(5,80,747)	1,34,791	98,67,758
	Increase/(Decrease) in Trade payables 贸易应付账款的增加/(减少)	(25,12,322)	(1,13,34,791)	(56,638)	(22,17,848)	(1,21,38,753)
	Increase/(Decrease) in Other Liabilities 其他流动负债增加/(减少)	13,98,453	(43,74,810)	(3,63,288)	6,66,481	6,68,684
	Cash Generated from operations 经营产生的现金	(6,67,415)	1,00,824	(12,26,064)	(21,14,357)	2,56,043
	Net Cash inflow From operating Activities 经营产生的净现金流	(6,67,415)	1,00,824	(12,26,064)	(21,14,357)	2,56,043
B.	CASH FLOW FROM INVESTING ACTIVITIES 投资活动产生的现金流					
	Purchase of fixed Assets 固定资产购买 (Including capital work in progress) (包括进行中的基本工程)	-	-	-	-	(4,250)
	Sale of fixed Assets	-	-	2,500	2,500	(4,250)
		-	-	2,500	2,500	(4,250)
C.	CASH FLOW FROM FINANCING ACTIVITIES 融资活动的现金流					
	Secured Loan Taken /(Repayment of Loan) 有抵押贷款/(偿还贷款)					
	Interest Paid 所付利息					
		-	-	-	-	-
	Net increase in Cash /Cash Equivalents 现金/现金等价物净增加	(6,67,415)	1,00,824	(12,23,564)	(21,11,857)	2,51,793
	Cash/Cash Equivalents at the beginning of the year 年初的现金/现金等价物	12,72,895	26,16,513	24,96,459	27,17,337	24,65,544
	Cash /Cash Equivalents at the end of the year 年底的现金/现金等价物	6,05,480	27,17,337	12,72,895	6,05,480	27,17,337



SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德化工有限公司

Standalone Statement of Changes in Equity for the Period ended 31 March 2021
2021年03月31日终了期间的独立权益变动表



Amount in RMB

A. Equity share capital 股本

Particulars 细节	Note 注意	Amount 量
Balance as at 31 Mar 2020 截至2020年3月31日的余额		5,00,00,000
Changes in equity share capital during the period 期内权益股本变动		
Balance as at 30 June 2020 截至2020年6月30日的余额		5,00,00,000
Changes in equity share capital during the period 期内权益股本变动		
Balance as at 30 Sept 2020 截至2020年9月30日的余额	6	5,00,00,000
Changes in equity share capital during the period 期内权益股本变动		
Balance as at 31st Dec 2020 截至2020年12月31日的余额		5,00,00,000
Changes in equity share capital during the period 期内权益股本变动		
Balance as at 31st March 2021 截至2021年3月31日的余额		5,00,00,000

B. Other equity 其他权益

Particulars 细节	Note 注意	Reserves and surplus 储备和盈余	Items of Other comprehensive income 其他综合收益			Total 合计
		Retained earnings 留存收益	Remeasurement of defined benefit plan 重新计量设定受益计划	Effective portion of cash flow hedge 现金流量套期的有效部分	Equity instruments through other comprehensive income 通过其他综合收益的权益工具	
Balance at 1 Oct 2020 2020年10月1日余额		(5,89,67,510)				(5,89,67,510)
Total comprehensive income during the period 期内综合收益总额						
Profit for the period 本期利润	7.00	(8,59,591)				(8,59,591)
Other comprehensive income for the period 期内其他综合收益						-
Total comprehensive income for the period 本期综合收益总额		(8,59,591)	-	-	-	(8,59,591)
Dividends (including corporate dividend tax) 股息 (包括公司股息税)						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 转存至债券赎回准备金						-
Balance at 31 Dec 2020 2020年12月31日余额		(5,98,27,100)	-	-	-	(5,98,27,100)

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德化工有限公司

2021年3月31日终了期间的独立权益变动表
Standalone Statement of Changes in Equity for the Period ended 31 March 2021

B. Other equity (Continued)

Particulars 细节	Note 注意	Reserves and surplus 储备和盈余	Items of Other comprehensive income 其他综合收益			Total 合计
		Retained earnings 留存收益	Remeasurement of defined benefit plan 重新计量设定受益计划	Effective portion of cash flow hedge 现金流量套期的有效部分	Equity instruments through other comprehensive income 通过其他综合收益的权益工具	
Balance at 1 Jan 2020 2020年1月1日余额		(5,99,10,946)				(5,99,10,946)
Total comprehensive income during the period 期内综合收益总额						
Profit for the period 本期利润		28,47,892				28,47,892
Other comprehensive income for the period 本期其他综合收益						-
Total comprehensive income for the period 本期综合收益总额		28,47,892	-	-	-	28,47,892
Dividends (including corporate dividend tax) 股息 (包括公司股息税)						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 转存至债券赎回准备金						-
Balance at 31 March 2020 2020年03月31日余额		(5,70,63,054)	-	-	-	(5,70,63,054)



SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德里化工有限公司

Standalone Statement of Changes in Equity for the Period ended 31 March 2021
2021年3月31日终了期间的独立权益变动表

Particulars 附注	Note 注意	Reserves and surplus 储备和盈余	Items of Other comprehensive income			Total
		Retained earnings 留存收益	Remeasurement of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 Jan 2021 2021年1月1日余额		(5,98,27,100)				(5,98,27,100)
Total comprehensive income during the period 期内综合收益总额						
Profit for the period 本期利润		(4,70,753)				(4,70,753)
Other comprehensive income for the period 本期其他综合收益						-
Total comprehensive income for the period 本期综合收益总额		(4,70,753)	-	-	-	(4,70,753)
Dividends (including corporate dividend tax) 股息 (包括公司股息税)						-
Securities issue expenses 证券发行费用						-
Fair value changes on derivatives designated as cash flow hedge 指定为现金流量套期的衍生工具的公允价值变动						-
Share based payments- Equity settled 股份支付-权益结算						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 转移至债券赎回准备金						-
Balance at 31 Mar 2021 2021年03月31日余额		(6,02,97,854)	-	-	-	(6,02,97,854)

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德里化工有限公司

Standalone Statement of Changes in Equity for the Period ended 31 March 2020
2020年3月31日终了期间的独立权益变动表

Particulars 附注	Note 注意	Reserves and surplus 储备和盈余	Items of Other comprehensive income			Total
		Retained earnings 留存收益	Remeasurement of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 April 2020 2020年4月1日余额		(5,70,63,054)				(5,70,63,054)
Total comprehensive income during the period 期内综合收益总额						
Profit for the period 本期利润		(32,34,799)				(32,34,799)
Other comprehensive income for the period 本期其他综合收益						-
Total comprehensive income for the period 本期综合收益总额		(32,34,799)	-	-	-	(32,34,799)
Dividends (including corporate dividend tax) 股息 (包括公司股息税)						-
Securities issue expenses 证券发行费用						-
Fair value changes on derivatives designated as cash flow hedge 指定为现金流量套期的衍生工具的公允价值变动						-
Share based payments- Equity settled 股份支付-权益结算						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 转移至债券赎回准备金						-
Balance at 31 March 2021 2021年3月31日余额		(6,02,97,853)	-	-	-	(6,02,97,853)

Particulars 附注	Note 注意	Reserves and surplus 储备和盈余	Items of Other comprehensive income			Total
		Retained earnings 留存收益	Remeasurement of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 April 2019 2019年4月1日余额		(5,51,97,324)				(5,51,97,324)
Total comprehensive income during the period 期内综合收益总额						
Profit for the period 本期利润		(18,65,730)				(18,65,730)
Other comprehensive income for the period 本期其他综合收益						-
Total comprehensive income for the period 本期综合收益总额		(18,65,730)	-	-	-	(18,65,730)
Dividends (including corporate dividend tax) 股息 (包括公司股息税)						-
Securities issue expenses 证券发行费用						-
Fair value changes on derivatives designated as cash flow hedge 指定为现金流量套期的衍生工具的公允价值变动						-
Share based payments- Equity settled 股份支付-权益结算						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 转移至债券赎回准备金						-
Balance at 31 March 2020 2020年3月31日余额		(5,70,63,054)	-	-	-	(5,70,63,054)

Significant accounting policies

The accompanying notes form an integral part of the standalone financial statements. 附注的注释构成独立财务报表的重要组成部分。



Notes to the Standalone financial statements for the Period ended 31st March 2021 截至2021年3月31日的独立财务报表附注
 Note 1 - Fixed Assets 附注1-固定资产

Tangible Fixed Assets (in RMB)											
Particulars	科目	Land	Leasehold land	Buildings	Fleet and equipment	Furniture and fixtures	Vehicle	Other equipment	Software	Total	
		土地	租赁土地	房屋	车辆及设备	家具及固定装置	汽车	其他设备	软件		合计
Group Block	母公司										
Balance as at 31 Dec 2019	于2019年12月31日的余额			4,19,71,483.03	4,67,79,245	8,66,679	8,83,934	10,14,791	72,372	9,72,41,445	
Balance as at 1 Jan 2020	截至2020年1月1日的余额			4,19,71,483.03	4,67,79,245	8,66,679	8,83,934	10,14,791	72,372	9,72,41,445	
Additions	增加				59,73,730					59,73,730	
Disposals	处置							(7,000)		(7,000)	
Other Adjustments	其他调整										
Exchange difference	汇率变动										
Long term deferred allocation	长期递延分配										
Balance as at 31 March 2020	截至2020年3月31日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,83,934	10,14,791	72,372	9,72,41,445	
Balance as at 1 April 2020	截至2020年4月1日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,83,934	10,14,791	72,372	9,72,41,445	
Additions	增加										
Disposals	处置							(4,750)		(4,750)	
Other Adjustments	其他调整										
Exchange difference	汇率变动										
Long term deferred allocation	长期递延分配										
Balance as at 30 June 2020	截至2020年6月30日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,83,934	10,14,791	72,372	9,72,41,445	
Balance as at 1 July 2020	截至2020年7月1日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,83,934	10,14,791	72,372	9,72,41,445	
Additions	增加										
Disposals	处置										
Other Adjustments	其他调整										
Exchange difference	汇率变动										
Long term deferred allocation	长期递延分配										
Balance as at 30 Sept 2020	截至2020年9月30日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,83,934	10,09,951	72,372	9,72,41,445	
Balance as at 1 Oct 2020	截至2020年10月1日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,83,934	10,09,951	72,372	9,72,41,445	
Additions	增加										
Disposals	处置										
Other Adjustments	其他调整										
Exchange difference	汇率变动										
Long term deferred allocation	长期递延分配										
Balance as at 31 Dec 2020	截至2020年12月31日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,80,601	10,09,951	72,372	9,71,63,061	
Balance as at 1 Jan 2021	截至2021年1月1日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,80,601	10,09,951	72,372	9,71,63,061	
Additions	增加										
Disposals	处置										
Other Adjustments	其他调整										
Exchange difference	汇率变动										
Long term deferred allocation	长期递延分配										
Balance as at 31 March 2021	截至2021年3月31日的余额			4,19,71,483.03	5,27,52,975	8,66,679	8,80,601	10,09,951	72,372	9,71,63,061	
Depreciation	折旧										
Balance as at 31 Dec 2019	于2019年12月31日的余额			89,03,883.72	1,29,26,857	4,12,728	8,60,842	9,71,626	37,133	2,34,79,715	
Balance as at 1 Jan 2020	截至2020年1月1日的余额			89,03,883.72	1,29,26,857	4,12,728	8,60,842	9,71,626	37,133	2,34,79,715	
Depreciation for the year	年度折旧			1,67,685.74	2,72,474	14,480	22,716	3,109	1,088	4,18,708	
Accumulated depreciation on disposals	处置资产折旧							16,239		16,239	
In Reserve	准备金			97,81,455.20	1,30,88,810	4,26,772	8,79,438	9,88,636	36,217	2,39,81,181	
Balance as at 31 Dec 2020	截至2020年12月31日的余额			85,61,499.46	1,30,88,810	4,26,772	8,79,438	9,88,636	36,217	2,39,81,181	
Balance as at 1 April 2020	截至2020年4月1日的余额			1,67,685.74	2,74,202	14,480	2,545	336	1,084.50	4,60,313	
Depreciation for the year	年度折旧										
Accumulated depreciation on disposals	处置资产折旧										
In Reserve	准备金			87,89,895.20	1,33,07,312	4,41,252	8,77,104	9,94,972	37,202	2,43,64,417	
Balance as at 30 June 2020	截至2020年6月30日的余额			87,29,995.20	1,33,07,312	4,41,252	8,77,104	9,94,972	37,202	2,43,64,417	
Balance as at 1 July 2020	截至2020年7月1日的余额			1,67,685.74	2,74,202	14,480	2,545	336	1,084.50	4,60,313	
Depreciation for the year	年度折旧										
Accumulated depreciation on disposals	处置资产折旧										
In Reserve	准备金			88,56,786.64	1,35,81,514	4,55,732	8,74,648	9,95,678	38,188	2,48,18,860	
Balance as at 29 Sept 2020	截至2020年9月30日的余额			88,56,786.64	1,35,81,514	4,55,732	8,74,648	9,95,678	38,188	2,48,18,860	
Balance as at 1 Oct 2020	截至2020年10月1日的余额			1,67,685.74	2,74,202	14,480	(5,089)	336	1,084.50	4,52,619	
Depreciation for the year	年度折旧										
Accumulated depreciation on disposals	处置资产折旧										
In Reserve	准备金			90,84,208.68	1,37,51,117	4,70,212	8,69,559	9,96,014	38,471	2,51,07,800	
Balance as at 31 Dec 2020	截至2020年12月31日的余额			90,84,208.68	1,37,51,117	4,70,212	8,69,559	9,96,014	38,471	2,51,07,800	
Balance as at 1 Jan 2021	截至2021年1月1日的余额			1,67,685.74	2,74,202	14,480	3,802	337	1,084.50	4,60,313	
Depreciation for the year	年度折旧										
Accumulated depreciation on disposals	处置资产折旧										
In Reserve	准备金			92,21,972.42	1,41,85,117	4,84,692	8,69,451	9,96,352	38,471	2,54,69,400	
Balance as at 31 March 2021	截至2021年3月31日的余额			92,21,972.42	1,41,85,117	4,84,692	8,69,451	9,96,352	38,471	2,54,69,400	
Joint Block	联营										
At 31 Dec 2019	于2019年12月31日			3,55,77,099.31	2,29,24,708	1,42,380	77,003	17,029	37,338	6,78,47,754	
At 31 Dec 2020	于2020年12月31日			3,54,89,963.89	2,30,24,405	1,73,987	84,275	66,866	36,414	7,05,69,805	
At 31 March 2021	于2021年3月31日			3,22,42,287.83	2,09,86,263	1,14,272	81,834	55,228	35,670	7,38,88,787	
At 30 June 2020	于2020年6月30日			3,30,71,281.00	2,31,16,062	99,887	49,788	84,772	33,088	7,04,28,934	
At 30 Sept 2020	于2020年9月30日			3,29,07,176.34	2,30,41,869	85,407	43,833	53,819	32,901	7,01,65,171	
At 31 Dec 2020	于2020年12月31日			3,27,29,270.41	2,29,67,664.14	70,981.31	40,839.84	53,937.97	31,816	7,15,63,661	
At 31 March 2021	于2021年3月31日										

Note 1 - Fixed Assets (Continued)

附注1-固定资产(续)

Particulars	人民币	United States dollar	United States dollar	Total
Details in RMB	人民币	美元	美元	人民币
Particulars				
Gross fixed assets				
Balance as at 31 Dec 2019	20,000,000	2,931,989		22,931,989
Balance as at 1 Jan 2020	20,000,000	2,931,989		22,931,989
Additions				
Disposals				
Balance as at 31 March 2020	20,000,000	2,931,989		22,931,989
Balance as at 1 April 2020	20,000,000	2,931,989		22,931,989
Additions				
Disposals				
Balance as at 30 June 2020	20,000,000	2,931,989		22,931,989
Balance as at 1 July 2020	20,000,000	2,931,989		22,931,989
Additions				
Disposals				
Balance as at 30 Sept 2020	20,000,000	2,931,989		22,931,989
Balance as at 1 Oct 2020	20,000,000	2,931,989		22,931,989
Additions				
Disposals				
Balance as at 31 Dec 2020	20,000,000	2,931,989		22,931,989
Balance as at 1 Jan 2021	20,000,000	2,931,989		22,931,989
Additions				
Disposals				
Balance as at 31 March 2021	20,000,000	2,931,989		22,931,989
Accumulated depreciation				
Balance as at 31 Dec 2019	6,402,224	473,739		6,875,963
Balance as at 1 Jan 2020	6,402,224	473,739		6,875,963
Accumulated depreciation on disposals	15,625	1,579,123		1,594,748
Balance as at 31 March 2020	6,417,849	475,318		6,893,167
Balance as at 1 April 2020	6,417,849	475,318		6,893,167
Accumulated depreciation on disposals	15,625	1,579,123		1,594,748
Balance as at 30 June 2020	6,433,474	476,897		6,910,371
Balance as at 1 July 2020	6,433,474	476,897		6,910,371
Additions				
Disposals				
Balance as at 30 Sept 2020	6,449,099	478,476		6,927,575
Balance as at 1 Oct 2020	6,449,099	478,476		6,927,575
Additions				
Disposals				
Balance as at 31 Dec 2020	6,464,724	480,055		6,944,779
Balance as at 1 Jan 2021	6,464,724	480,055		6,944,779
Additions				
Disposals				
Balance as at 31 March 2021	6,480,349	481,634		6,961,983
Net book value				
At 31 Dec 2019	13,597,776	1,458,250		15,056,026
At 31 March 2020	13,582,155	1,456,671		15,038,826
At 30 June 2020	13,566,526	1,455,092		15,021,618
At 30 Sept 2020	13,550,897	1,453,513		15,004,410
At 31 Dec 2020	13,535,272	1,451,934		14,987,206
At 31 March 2021	13,519,647	1,450,355		14,970,002



Note 1	人民币	Mar'21 US Dollar	Mar'20 US Dollar	Dec'20 US Dollar	Mar'21 Yuan	Mar'20 Yuan
Capital work-in-progress includes:						
a) Expenditure during construction period on substantial expansion of new industrial units of the Company as under:						
Opening balance			62,556,600	-	-	62,556,600
Incurred during the period			(22,818,700)	-	-	(22,818,700)
Written off			(40,713,700)	-	-	(40,713,700)
Equivalised during the period			-	-	-	-
Closing balance			-	-	-	-



Notes to the Standalone financial statements for the Period ended 31st March 2021 截至2021年3月31日的独立财务报表附注

		Amount in RMB				
		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
2 Inventories	存货					
<i>(Valued at the lower of cost and net realisable value)</i>	<i>(以成本与可变现净值中的较低者为准)</i>					
Stock in trade	现货贸易					
Raw Material	原材料	8,51,069	8,51,069	8,51,069	8,51,069	8,51,069
Work In Progress	工作正在进行中					
Finished Goods	完成品	18,21,254	18,21,254	18,21,254	18,21,254	18,21,254
Stores & Spares	商店和备件	16,44,580	16,44,580	16,44,580	16,44,580	16,44,580
Packing Material	包装材料	99,616	99,616	99,616	99,616	99,616
		44,16,519	44,16,519	44,16,519	44,16,519	44,16,519
3 Trade receivables	贸易应收款项					
		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
Trade receivable considered good - secured	认为应收账款良好-担保	-	-	-	-	-
Trade receivable considered good - unsecured	认为应收账款良好-无抵押	-	-	-	-	-
Trade receivable doubtful debts - unsecured	应收贸易账款呆账-无抵押	-	-	-	-	-
Less: Allowances for unsecured doubtful debts	减: 无抵押呆账准备金	-	-	-	-	-
		-	-	-	-	-
Non-current	非当前	-	-	-	-	-
Current	当前	-	-	-	-	-
		-	-	-	-	-
4 Cash and cash equivalents	现金及现金等价物					
		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
Cash on hand	手上的现金	1,207	12,098	9,979	1,207	12,098
Balances with banks	银行结余					
- On current accounts	经常账户	6,04,273	27,05,239	12,62,916	6,04,273	27,05,239
		6,05,480	27,17,337	12,72,895	6,05,480	27,17,337
5 Other current assets	其他流动资产					
<i>(Unsecured considered good unless otherwise stated)</i>	<i>(除非另有说明, 否则认为无抵押是好的)</i>					
		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
Advances for supplies	耗材预付款					
Unsecured, considered good	无抵押, 认为不错	11,27,903	12,02,372	11,23,103	11,27,903	12,02,372
Unsecured, considered doubtful	无抵押, 被怀疑	-	-	-	-	-
		11,27,903	12,02,372	11,23,103	11,27,903	12,02,372
Less: Allowances for unsecured doubtful advances	减: 无担保可疑垫款准备金	-	-	-	-	-
		11,27,903	12,02,372	11,23,103	11,27,903	12,02,372
Others	其他					
Other Account Receivable	其他应收帐款	9,28,852	8,04,636	9,71,164	9,28,852	8,04,636
Others	其他	3,43,482	5,27,093	5,88,129	3,43,482	5,27,093
		24,00,237	25,34,100	26,82,396	24,00,237	25,34,100

Notes to the Standalone financial statements for the Period ended 31st March 2021 截至2021年3月31日的独立财务报表附注



		Amount in RMB				
		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
6 Equity share capital	股本					
Issued, subscribed and fully paid-up	发行, 认购和缴足	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000
		5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000
7 Other Equity	其他权益					
Retained Earnings	留存收益	(6,02,97,854)	(5,70,63,054)	(5,98,27,100)	(6,02,97,854)	(5,70,63,054)
		(6,02,97,854)	(5,70,63,054)	(5,98,27,100)	(6,02,97,854)	(5,70,63,054)

Notes to the Standalone financial statements for the Period ended 31st March 2021 截至2021年3月31日的独立财务报表附注



		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
8 Borrowings	借贷					
Non-current borrowings	非流动借款					
Unsecured	无抵押					
From Related party	来自关联方					
Amount due to Holding Company	应付控股公司款项					
Interest Bearing Long Term Loan	计息长期贷款	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027
		5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027
9 Trade payables	贸易应付款项					
(a) Trade payable for goods and services	(a) 应付商品和服务的贸易					
		22,97,987	45,15,835	48,10,309	22,97,987	45,15,835
		22,97,987	45,15,835	48,10,309	22,97,987	45,15,835
Non-current	非当前	-	-	-	-	-
Current	当前	22,97,987	45,15,835	48,10,309	22,97,987	45,15,835
		22,97,987	45,15,835	48,10,309	22,97,987	45,15,835
10 Borrowings	借贷					
Unsecured	无抵押					
From Related party	来自关联方					
Interest Free Long Term Loan	免息长期贷款	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31
		1,39,45,639.31	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31	1,39,45,639.31
11 Other liabilities	其他流动负债					
Statutory Dues	法定会费					
Advances From Customers	客户预付款	2,33,51,302	2,20,61,602	2,17,91,602	2,33,51,302	2,20,61,602
Lease Obligation	租赁义务	47,63,943	53,87,164	49,25,190	47,63,943	53,87,164
Other Current Liabilities	其他流动负债	43,791	43,791	43,791	43,791	43,791
		2,81,59,036	2,74,92,557	2,67,60,583	2,81,59,036	2,74,92,557



		Amount in RMB				
		Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
12 Revenue from operations	营业收入					
- Carbon materials and chemicals	碳材料和化学物质	-	-	-	-	1,08,26,143
Sale of products	产品销售	-	-	-	-	1,08,26,143
Other operating revenue	其他营业收入	-	-	-	-	-
- Other (including export incentive etc)	其他 (包括出口激励措施等)	-	-	-	-	-
Total revenue from operations	营业收入总计	-	-	-	-	1,08,26,143
Revenue disaggregation is as follows:	收入分类如下:					
(a) Type of goods	商品种类					
- Carbon materials and chemicals	碳材料和化学物质	-	-	-	-	1,08,26,143
Total revenue from contracts with customers	来自客户合同的总收入	-	-	-	-	1,08,26,143
(b) Geographical market	地理市场					
India	印度	-	-	-	-	-
Domestic	国内	-	-	-	-	-
Export (Other than India)	出口 (印度以外)	-	-	-	-	1,08,26,143
Total revenue from contracts with customers	来自客户合同的总收入	-	-	-	-	1,08,26,143
(c) Reconciliation of Revenue from sale of products with the contract	合同规定的产品销售收入对帐					
Contracted price	合约价	-	-	-	-	1,08,26,143
Less: adjustment for variable consideration	减: 调整为可变考虑	-	-	-	-	-
		-	-	-	-	1,08,26,143
(d) Information about major customers	有关主要客户的信息					
AAT Global Ltd	AAT全球有限公司	-	-	-	-	86,27,648
Showa Denko Carbon	昭和电工炭	-	-	-	-	21,98,985
13 Other Income	其他的收入					
Miscellaneous	杂项收入	Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
		-	28,81,354	-	-	28,81,354
		-	28,81,354	-	-	28,81,354
14 Cost of Material Consumed	材料消耗成本					
Inventory of raw materials at the beginning of the year	年初的原材料库存	8,51,069	8,51,069	8,51,069	8,51,069	9,67,241
Add: Purchases	添加: 购买	-	-	-	-	85,50,414
Rates and taxes (VAT on AAT sale)	费率和税费 (AAT出售的增值税)	-	-	-	-	9,92,561
Inventory of raw materials at the end of the year	年末原材料库存	8,51,069	8,51,069	8,51,069	8,51,069	8,51,069
Cost of materials consumed	材料消耗成本	-	-	-	-	96,59,148
15 Change in inventories of finished goods and work-in-progress	产成品和在制品存货的变动					
Opening Inventories	期初存货	Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
Finished goods	完成品	18,21,254	18,21,254	18,21,254	18,21,254	28,85,188
Closing Inventories	期末存货	18,21,254	18,21,254	18,21,254	18,21,254	18,21,254
Finished goods	完成品	18,21,254	18,21,254	18,21,254	18,21,254	18,21,254
Change in inventories of finished goods	产成品存货变动	0	-	-	-	10,63,934
16 Employee Benefit Expenses	员工福利费用					
Salaries and wages	工资薪金	(528)	1,36,686	47,046.00	1,39,940	5,46,484
Staff welfare expenses	职工福利费	27,508	32,008	7,177.74	51,713	1,28,048
		26,979	1,68,694	54,223.74	1,91,653	6,74,532
17 Finance costs	财务费用					
Interest expense on financial liabilities	金融负债利息支出	Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
- Interest paid to Holding Company	- 支付给控股公司的利息	-	(11,71,523)	-	-	-
- other	- 其他	-	-	-	-	-
Finance Lease	融资租赁	36,898	41,549	41,116.21	1,59,329	1,77,725
Other borrowing costs	其他借债成本	767	(186)	315.10	729	389
		37,665	(11,30,160)	41,431.31	1,60,057	1,78,114

Notes to the Standalone financial statements for the Period ended 31st March 2021 截至2021年3月31日的独立财务报表附注

		Amount in RMB				
		Mar'21 Qtr Ended	Mar'20 Qtr Ended	Dec'20 Qtr Ended	Mar'21 Yearly	Mar'20 Yearly
18 Other expenses	其他费用					
Consumption of stores and spares *	商店和备件的消耗*	225	1,615	867	2,110	3,328
Power and fuel	电力和燃料	6,759	7,278	7,039	31,761	34,285
Rates and taxes	差及税项	39,687	39,689	39,687	1,63,614	5,70,343
Repairs to Machinery	机械维修	-	-	-	-	-
Payment to auditor's	付给核数师的款项	8,000	25,625	8,000	32,000	32,000
Insurance	保险	-	-	-	-	25,131
Packing Expenses	包装费用	-	-	-	-	92,564
Freight and forwarding expenses	货运费用	71,713	1,08,216	(1,19,911)	71,713	5,30,027
Travelling and conveyance expenses	差旅费	450	4,535	2,285	33,386	1,57,186
Miscellaneous expenses	杂项开支	41,349	18,626	1,06,386	2,24,288	2,35,929
		1,68,183	2,05,584	44,352.52	5,58,872	16,80,794



SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海司德里化工有限公司



RELATED PARTY DISCLOSURES 关联方披露

(A) List of Related Parties where control exists

Name of Related Party 相关方名称	Principal place of business 营业地点	Mar'21	Mar'20	Dec'20	Mar'21	(Percentage)
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Mar'20 Yearly
AAT GLOBAL LIMITED(AAT) 香港AAT环球投资有限公司 Holding Company of Shandong Dawn Himadri Chemical Industry Limited (SDHCIL) 山东道恩海司德里化工有限公司的控股公司	Hongkong 香港	94	94	94	94	94
HIMADRI SPECIALITY CHEMICAL LIMITED(HSCL) 海玛德里特种化工有限公司 Holding Company of AAT 香港AAT环球投资有限公司全、控股公司	India 印度	100	100	100	100	100

(B) The following transactions were carried out with related parties in ordinary course of business 下列交易是在正常业务过程中

(Amount in RMB)

Name of Related Party 相关方名称	Nature of Transaction 交易本质	Mar'21	Mar'20	Dec'20	Mar'21	Mar'20
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
AAT GLOBAL LIMITED 香港AAT环球投资有限公司	Goods Sold to Holding Co (AAT) 出售给控股公司(AAT)的货物	-	-	-	-	86,27,648
	Reimbursement of Support Service from AAT 从AAT获得的报明支持	90,000	90,000	90,000	3,60,000	3,60,000
	Interest holding Co paid/(reversed) 付给AAT的利息	-	(11,71,523)	-	-	-
	Long Term Loan (Interest Free) 欠控股公司的款项(AAT)	-	-	-	-	-
	- For Long Term Loan 长期贷款	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027
	- For Short Term Loan (Interest Free) 长期贷款(免息)	1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639
	- Other Advances(for material) 其他预付(材料)	2,33,51,302	2,20,61,602	2,17,91,602	2,33,51,302	2,20,61,602
HIMADRI SPECIALITY CHEMICAL LIMITED	Amount payable 应付金额	-	-	-	-	-

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德里化工有限公司



Fair Value Measurement Disclosure 公允价值计量披露

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.

金融资产和负债的公允价值包括自愿双方之间在当前交易中可以交换工具的金额，强迫或清算除外。

A. Accounting classification and fair value 会计分类和公允价值

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their level in the fair value hierarchy.

下表显示了金融资产和金融负债的账面价值和公允价值，包括它们在公允价值层次结构中的水平。

As on 31st March 2021	Note no	Carrying value			Total carrying amount
		Amortised cost	Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	
Financial assets:					
Trade receivables 贸易应收款项	3	-	-	-	-
Cash and cash equivalents 现金及现金等价物	4	6,05,480	-	-	6,05,480
Total		6,05,480	-	-	6,05,480
Financial liabilities:					
Borrowings(Non Current) 借款 (非流动)	8	5,18,31,027	-	-	5,18,31,027
Trade payables 贸易应付款项	9	22,97,987	-	-	22,97,987
Borrowings(Current) 借款 (当前)	10	1,39,45,639	-	-	1,39,45,639
Total		6,80,74,654	-	-	6,80,74,654

Note :- No Fair Value Measurement is applicable .Hence No disclosure of Level 1,2,3

注意 :- 不适用公允价值计量。因此，不披露1,2,3级

As on 31 March 2020	Note no	Carrying value 携带价值			Total carrying amount 总账面金额
		Amortised cost 摊销成本	Financial assets/liabilities at FVTPL 金融资产/负债	Financial assets/liabilities at FVOCI 金融资产/负债	
Financial assets: 金融资产:					
Trade receivables 贸易应收款项	3	-	-	-	-
Cash and cash equivalents 现金及现金等价物	4	27,17,337	-	-	27,17,337
Total 总		27,17,337	-	-	27,17,337
Financial liabilities: 金融负债:					
Borrowings(Non Current) 借款 (非流动)	8	5,18,31,027	-	-	5,18,31,027
Trade payables 贸易应付款项	9	45,15,835	-	-	45,15,835
Borrowings(Current) 借款 (当前)	10	1,39,45,639	-	-	1,39,45,639
Total 总		7,02,92,502	-	-	7,02,92,502

Note :- No Fair Value Measurement is applicable .Hence No disclosure of Level 1,2,3

注意 :- 不适用公允价值计量。因此，不披露1,2,3级

As on 31st Dec 2020	Note no	Carrying value			Total carrying amount
		Amortised cost	Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	
Financial assets:					
Trade receivables 贸易应收款项	3	-	-	-	-
Cash and cash equivalents 现金及现金等价物	4	12,72,895	-	-	12,72,895
Total		12,72,895	-	-	12,72,895
Financial liabilities:					
Borrowings(Non Current) 借款 (非流动)	8	5,18,31,027	-	-	5,18,31,027
Trade payables 贸易应付款项	9	48,10,309	-	-	48,10,309
Total		5,66,41,336	-	-	5,66,41,336

Note :- No Fair Value Measurement is applicable .Hence No disclosure of Level 1,2,3

注意 :- 不适用公允价值计量。因此，不披露1,2,3级

Fair Value Measurement Disclosure 公允价值计量披露

The management assessed that trade receivables, cash and cash equivalent, bank balances other than cash and cash equivalent, loans, trade payable and other financial assets and liabilities approximate their carrying amounts largely due to the short term maturities of these instruments. The Company's borrowings have been contracted at market rates of interest. Accordingly, the carrying value of such borrowings approximate fair value.
管理层评估应收贸易账款，现金及现金等价物，现金及现金等价物以外的银行结余，贷款，应付账款及其他金融资产和负债近似于其账面价值，主要是由于这些工具的短期到期。公司的借款已按市场利率订约。因此，该等借款的账面值接近公平值。

Other financial assets and liabilities 其他金融资产和负债

- Cash and Cash equivalents, trade receivables, investments in term deposits, other financial assets (except derivative financial instruments), trade payables, and other financial liabilities have fair values that approximate to their carrying amounts due to their short-term nature.
现金和现金等价物，应收账款，定期存款投资，其他金融资产（衍生金融工具除外），应付账款和其他金融负债由于其短期性质，其公允价值接近其账面价值。

- Loans have fair values that approximate to their carrying amounts as it is based on the net present value of the anticipated future cash flows using rates currently available for debt on similar terms, credit risk and remaining maturities.
贷款的公允价值接近其账面价值，因为它是基于预期未来现金流量的净现值，使用类似条件下的当前债务利率，信用风险和剩余期限来确定的。



**Financial risk management disclosure 财务风险管理披露**

The Company has exposure to the following risks arising from financial instruments: 本公司承受以下金融工具带来的风险:

- | | |
|---------------------|-------------|
| (i) Credit risk | (i) 信用风险 |
| (ii) Liquidity risk | (ii) 流动资金风险 |
| (iii) Market risk | (iii) 市场风险 |

Risk management framework 风险管理框架

The Company's principal financial liabilities comprises of borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company operations. The Company's principal financial assets include trade and other receivables and cash and cash equivalents that derive directly from its operations. Borrowings are from parent company AAT global Ltd.

本公司的主要金融负债包括借款、贸易及其他应付款项。这些金融负债的主要目的是为公司运营提供资金。
该公司的主要金融资产包括直接来自其业务的贸易和其他应收款以及现金和现金等价物。借款来自母公司AAT 环球有限公司。

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimise potential adverse effects of market risk on its financial performance. The Company's exposure to credit risk is influenced mainly by the individual characteristic of each customer and the concentration of risk from the top few customers. The Company's risk management assessment and policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. 公司的活动使其面临各种财务风险, 包括市场风险, 信用风险和流动性风险。公司的主要风险管理重点是最大程度地减少市场风险对其财务业绩的潜在不利影响。公司的信用风险敞口主要受每个客户的个性特征和前几个客户的风险集中程度影响。建立公司的风险管理评估以及政策和流程, 以识别和分析公司面临的风险, 设置适当的风险限制和控制措施, 并监控此类风险并遵守这些规定。定期评估风险评估, 管理政策和流程, 以反映市场状况和公司活动的变化。

(i) Credit risk 信用风险

Credit risk is the risk of financial loss of the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company receivables from customers and loans. Credit arises when a customer or counterparty does not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with bank and foreign exchange transactions. The Company has no significant concentration of credit risk with any counterparty. The carrying amount of financial assets represent the maximum credit risk exposure.

信用风险是指金融工具的客户或交易对手未能履行其合同义务, 并且主要来自客户应收本公司款项和贷款而产生的公司财务损失风险。

当客户或交易对手不履行其在金融工具或客户合同下的义务并导致财务损失时, 就会产生信用。

本公司因其经营活动(主要是应收账款)和融资活动(包括银行存款和外汇交易存款)而面临信用风险。本公司对交易对手没有重大的信用风险集中。金融资产的账面价值代表最大的信用风险敞口。

Trade receivable 应收账款

The management has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company standard payment and delivery terms and conditions are offered. All trade receivables are reviewed and assessed for default on a quarterly basis. Our historical experience of collecting receivables indicate a low credit risk.

管理层已制定了一项信用政策, 根据该政策, 在提供公司标准付款和交付条款及条件之前, 将对每个新客户进行信用分析。

每季度对所有应收账款进行审查和评估是否存在违约, 我们收集应收账款的历史经验表明信用风险较低。

Exposure to credit risks 承受信用风险

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry and country in which customer operates. The Company limits its exposure to credit risk from trade receivables by establishing a maximum payment period of three months for customers.

公司面临的信用风险主要受每个客户的个人特征影响, 但是, 管理层还考虑了可能影响其客户群信用风险的因素, 包括与客户所在行业和地区/国家/地区相关的违约风险。公司通过为客户确定最长三个月的付款期限来限制应收账款的信用风险。

Trade receivables are primarily unsecured and are derived from revenue earned from customers. Credit risk is managed through credit approvals, establishing credit limits and by continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. As per simplified approach, the Company makes provision of expected credit losses on trade receivables using a provision matrix to mitigate the risk of default payments and makes appropriate provisions at each reporting date whenever is far longer period and involves higher risk. The Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the credit loss allowance for trade receivables.

应收账款主要为无抵押, 并来自客户赚取的收入。

信用风险通过信用审批, 建立信用额度以及通过持续监控公司在正常业务过程中授予信用条件的客户的信用度来进行管理。

按照简化方法, 本公司使用准备金矩阵为贸易应收款项提供预期的信用损失准备金, 以减轻违约支付的风险, 并在每个报告日期进行较长时间且涉及较高风险的准备金。本公司使用预期信用损失模型评估减值损失或收益, 本公司使用准备金矩阵来计算应收账款的信用损失准备金。



(ii) Liquidity risk 流动风险

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at reasonable price. Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of credit facilities to meet obligations when due. The Company's finance team is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's liquidity position through rolling forecasts on the basis of expected cash flows.

流动性风险定义为公司无法按时或以合理的价格偿还或履行其义务的风险。

审慎的流动性风险管理意味着保持足够的现金和有价证券，并通过足够的信贷额度来满足到期时的债务，以提供资金。

公司的财务团队负责流动性，发现和结算管理。此外，与此类风险相关的流程和政策由高级管理层监督。

管理层通过基于预期现金流量的滚动预测来监控公司的流动性状况。

The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

本公司管理流动资金的方法是，在正常和压力条件下，尽可能确保其有足够的流动资金来偿还到期的债务，而不会造成不可接受的损失或损害公司声誉的风险。

(iii) Market risk 市场风险

Market risk is the risk of loss of future earnings, fair value or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, commodity prices, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including investments and deposits, foreign currency receivables, payables and borrowings.

市场风险是金融工具价格变动可能导致未来收益、公允价值或未来现金流量损失的风险。

金融工具的价值可能会因利率、外币汇率、商品价格、股票价格以及其他影响市场风险敏感工具的市场变化而变化。

市场风险可归因于所有对市场风险敏感的金融工具，包括投资和存款，外币应收账款，应付账款和借款。

(a) Currency risk 货币风险

Foreign currency risk is the risk impact related to fair value or future cash flows of an exposure in foreign currency, which fluctuate due to changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the import of raw materials and spare parts, capital expenditure, exports of finished goods. The currency in which these transactions are primarily denominated are USD and RMB. The Company manages currency exposures within prescribed limits.

外币风险是与外币风险敞口的公允价值或未来现金流量相关的风险影响，该风险影响会因汇率变化而波动。

公司面临的汇率变动风险主要与原材料和零件的进口，资本支出，制成品的出口有关。这些交易的主要货币为美元和人民币。公司在规定的限额内管理货币风险。

The Company evaluates exchange rate exposure arising from foreign currency transactions. The Company follows established risk management policies and standard operating procedures.

本公司评估外币交易产生的汇率风险。公司遵循既定的风险管理政策和标准操作程序。

(b) Interest rate risk 利率风险

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company exposure to the risk of changes in market interest rates for all non-current borrowings with parent company is at fixed rates, the risk of variation in the interest rates is Nil.

利率风险是指金融工具的公允价值或未来现金流量因市场利率变化而波动的风险。

与母公司的所有非流动借款的公司所承受的市场利率变动风险为固定利率，利率变动的风险为零。

Segments Information 细分信息

An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, including revenues and expenses that relate to transactions with any of the Group Companies, and for which discrete financial information is available.

The Company has only one reportable segment and thus, no separate information about reportable segments has been disclosed.

经营分部是公司从事业务活动的组成部分，可以从中赚取收入和产生支出，包括与与任何集团公司进行交易有关的收入和支出，并且可以获得离散的财务信息。该公司只有一个可报告分部，因此，没有披露有关可报告分部的单独信息。

Capital management 资本管理

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The management monitors the return on capital. The Company's objective when managing capital are to maintain an optimal capital structure which is suitable as per the business requirements.

公司的政策是保持强大的资本基础，以保持投资者、债权人和市场的信心，并维持业务的持续发展。管理层监控资本回报率。公司资本管理的目标是保持最佳的资本结构，以适应业务需求。

The Company monitors capital using debt-equity ratio, which is total debt less investments divided by total equity.

本公司使用债务权益比率监控资本。债务权益比率是总债务减去投资再除以总权益。

Particulars	细节		Mar'21	Mar'20	Dec'20
Debt	债务	A	6,57,76,667	6,57,76,667	6,57,76,667
Liquid investments including bank deposits	包括银行存款在内的流动投资	B	-	-	-
TOTAL	全部的	C = A-B	6,57,76,667	6,57,76,667	6,57,76,667
Equity	公平	D	(1,02,97,854)	(70,63,054)	(98,27,100)
Debt to Equity	债权转股权	E = A / D	(6.39)	(9.31)	(6.69)
Debt to Equity (net)	负债权益 (净值)	F = C / D	(6.39)	(9.31)	(6.69)

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD

Amount in RMB 人民币金额

Company as a Lessee 公司作为承租人

Following are the changes in the carrying value of right of use assets for the year ended 31st March 2021

以下是截至2021年3月31日的年度使用权资产账面价值的变化。

Particulars 细节	Land	Right to use assets 资产使用权
Balance as of 1 April 2020 截至2020年04月1日的余额	77,04,088	77,04,088
Additions 加法		-
Deletion 删除中		-
Depreciation 折旧	(6,94,149)	(6,94,149)
Balance as of 31st March 2021 截至2021年3月31日的余额	70,09,939	70,09,939

Movement in lease liabilities:

Particulars	Amount-RMB
Balance as of 1 April 2020 截至2020年04月1日的余额	53,87,164
Additions during the period	-
Finance cost accrued during the period	1,59,329
Payment of lease liabilities during the period	(7,82,550)
Balance as of 31st March 2021 截至2021年3月31日的余额	47,63,943

The aggregate depreciation expense on right-of-use assets is included under depreciation and amortization expense in the statement of Profit and Loss. 使用权资产的折旧费用总额计入损益表的折旧和摊销费用中。

The following is the break-up of current and non-current lease liabilities as at 31 March 2021

以下是截至2021年03月31日的流动和非流动租赁负债分类

Particulars 细节	As at 31 March 2021 截至2021年3月31日
Current lease liabilities 流动租赁负债	7,82,550
Non-current lease liabilities 非流动租赁负债	39,81,393
Total 总	47,63,943

Maturity analysis of lease liabilities 租赁负债的到期日分析

Maturity analysis – contractual undiscounted cash flows 到期日分析-合约未折现现金流量	As at 31 March 2021 截至2021年3月31日
Less than one year 不到一年	7,82,550
One to five years 一到五年	31,30,200
More than five years 五年以上	14,03,400
Total undiscounted lease liabilities as at 31 March 2021 截至2021年3月31日的未折现租赁负债总额	53,16,150

Amount recognised in Standalone Statement of Profit and Loss 在独立损益表中确认的金额

Particulars	Amount
Interest on lease liabilities 租赁负债利息	1,59,329
Amortisation during the period 期内摊销	6,94,149

Amount recognised in the Standalone Statement of Cash Flows 独立现金流量表中确认的金额

Particulars 细节	Amount
Interest expenses recognised during the period 期内确认的利息支出	1,59,329
Lease payments reflected in Standalone Statement of Cash Flows 独立现金流量表中反映的租赁付款	6,23,221

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LIMITED

Notes to the Standalone financial statements for the year ended 31 March 2021 (Continued)
截至2020年3月31日的年度独立财务报表附注(续)

Amount in RMB

34 35. Leases (Ind AS 116) 租赁 (工业标准AS 116)

(c)

The Company has adopted Ind AS 116 "Leases" with the date of initial application being 1 April 2019, using the modified retrospective method. On transition to Ind AS 116, Right-of-use assets as at 1 April 2019 for lease previously classified as operating lease were recognised and measured at an amount equal to lease liabilities. Accordingly, previous period information has not been restated.

本公司采用经修改的追溯法采用了Ind AS 116“租赁”，首次申请日为2019年4月1日。过渡至Ind AS 116时，于2019年4月1日，先期归类为经营租赁的租赁的使用权资产被确认并按等于租赁负债的金额计量。因此，前期信息尚未重述。

Particulars 细节	Amount-RMB
Lease commitments as at 31 March 2019	59,91,989
Add: Contracts reassessed as lease contracts under Ind AS 116	-
Less: Adjustments on account of extension/termination/time value	-
Lease liabilities as on 1 April 2019	59,91,989

The Company has recognised as on 1 April 2019, Right of use assets amounting to RMB 59.92 lakhs and lease liabilities amounting to RMB 59.92 lakhs. 公司已于2019年4月1日确认使用权资产为599.2亿元人民币，租赁负债为599.2亿元人民币。

The impact of change in accounting policy on account on adoption of Ind AS 116 is as follows:

会计政策变更对采用Ind AS 116的影响如下:

Particulars 细节	Amount-RMB
Increase in lease liability	(59,91,989)
Increase in rights of use	59,91,989
Decrease in intangible assets	-

Carrying value of right of use assets at the end of the reporting period by class: Refer note 4B.
报告期末按类别划分的使用权资产的账面价值: 参见附注4B。

Particulars 细节	Land 土地	Building 建造	Amount-RMB
Balance at 1 April 2019 于2019年4月1日结余	59,91,989	-	59,91,989
Reclassified on account of adoption of Ind AS 116	-	-	-
由于采用了Ind AS 116而进行了重新分类	24,06,251	-	24,06,251
Addition/(Deduction) during the year 年内加/(减)	-	-	-
Depreciation charge for the year 年度折旧费	(6,94,151)	-	(6,94,151)
Balance at 31 March 2020 2020年3月31日余额	77,04,090	-	77,04,090

Movement in lease liabilities:

租赁负债变动:

Particulars 细节	Amount-RMB
Balance as at 1 April 2019	-
Recognised on account of adoption of Ind AS 116 as at 1 April 2019	59,91,989
Additions during the year	-
Finance cost accrued during the year	1,77,725
Payment of lease liabilities during the year	(7,82,550)
Balance as at 31 March 2020	53,87,164

Lease liabilities - Non-current (refer note 23)	租赁负债-非流动 (参见附注23)	46,04,614
Lease liabilities - Current (refer note 23)	租赁负债-流动 (参见附注23)	7,82,550

Maturity analysis of lease liabilities

租赁负债的到期日分析

Maturity analysis - contractual undiscounted cash flows	Amount-RMB
到期日分析-合约未折现现金流量	As at 31 March 2020
Less than one year	7,82,550
One to five years	31,30,200
More than five years	21,85,950
Total undiscounted lease liabilities as at 31 March 2020	60,98,700

Amounts recognised in Standalone Statement of Profit and Loss:

在独立损益表中确认的金额:

Particulars 细节	Amount-RMB
As at 31 March 2020	
Interest on lease liabilities	1,77,725
Expenses relating to short-term leases and low value assets	-

Amounts recognised in the Standalone Statement of Cash Flows

独立现金流量表中确认的金额

Particulars 细节	Amount-RMB
As at 31 March 2020	
Interest expenses recognised during the year	1,77,725
Lease payments reflected in Standalone Statement of Cash Flows	6,04,825

SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD

Amount in RMB 人民币金额

Company as a Lessee 公司作为承租人

Following are the changes in the carrying value of right of use assets for the year ended 31st March 2021

以下是截至2021年3月31日的年度使用权资产账面价值的变化。

Particulars 细节	Land	Right to use assets 资产使用权
Balance as of 1 Jan 2021 截至2021年1月1日的余额	71,83,477	71,83,477
Additions 加法		-
Deletion 删除中		-
Depreciation 折旧	(1,73,538)	(1,73,538)
Balance as of 31st March 2021 截至2021年3月31日的余额	70,09,939	70,09,939

Movement in lease liabilities:

租赁负债变动:

Particulars 细节	Amount-RMB
Balance as at 1 Jan 2021 截至2021年1月1日的余额	49,25,190
Additions during the period 在此期间的增加	-
Finance cost accrued during the period 期内应计财务费用	36,898
Payment of lease liabilities during the period 期内支付租赁负债	(1,98,145)
Balance as at 31st March 2021 截至2021年3月31日的余额	47,63,943

The aggregate depreciation expense on right-of-use assets is included under depreciation and amortization expense in the statement of Profit and Loss. 使用权资产的折旧费用总额计入损益表的折旧和摊销费用中。

The following is the break-up of current and non-current lease liabilities as at 31 March 2021

以下是截至2020年12月31日的流动和非流动租赁负债分类

Particulars 细节	As at 31 March 2021 截至2021年3月31日
Current lease liabilities 流动租赁负债	7,82,550
Non-current lease liabilities 非流动租赁负债	39,81,393
Total 总	47,63,943

Maturity analysis of lease liabilities 租赁负债的到期日分析

Maturity analysis – contractual undiscounted cash flows 到期日分析-合约未折现现金流量	As at 31 March 2021 截至2021年3月31日
Less than one year 不到一年	7,82,550
One to five years 一到五年	31,30,200
More than five years 五年以上	14,03,400
Total undiscounted lease liabilities as at 31st Mar 2021 截至2021年03月31日的未折现租赁负债总额	53,16,150

Amount recognised in Standalone Statement of Profit and Loss 在独立损益表中确认的金额

Particulars 细节	Amount
Interest on lease liabilities 租赁负债利息	36,898
Amortisation during the period 期内摊销	1,73,538
Expenses relating to short-term leases and low value assets 与短期租赁和低价值资产有关的费用	-

Amount recognised in the Standalone Statement of Cash Flows 独立现金流量表中确认的金额

Particulars 细节	Amount
Interest expenses recognised during the period 期内确认的利息支出	36,898
Lease payments reflected in Standalone Statement of Cash Flows 独立现金流量表中反映的租赁付款	1,61,247

山东道恩海玛德里化工有限公司

Shandong Dawn Himadri Chemical Industry LTD

2020年4月—2021年03月年度会计报表附注

Foot-notes of Financial statements for the period ended 31st March, 2021

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 2020 年 04 月 1 日起，2021 年 03 月 31 日止。

Fiscal year: From Apr. 1st 2020 to Mar 31st 2021

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 13%），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 13%), 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) 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(2017-18) 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.

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 :

2021年06月02日
2nd June, 2021

Letter of Engagement 协议书

TO: SHANDONG DAWN HIMADRI CHEMICAL INDUSTRY LTD
山东道恩海玛德里化工有限公司
FROM: Yantai Yinji CPA CO., LTD
烟台银基联合会计师事务所

DATE: 1st Apr 2021
日期: 2021.04.01

SUBJECT: Audit
主题: 审计

Audit will be performed, which is scheduled to begin on (10th April 2021). We tentatively plan to complete our fieldwork by (5th May 2021). Our Audit scope will cover the period (1st April 2020) to (31st March 2021) and may be changed after the survey is completed. The general objectives of this Audit will be to evaluate compliance with organization policies and procedures, laws, regulations or guidelines. We will also evaluate internal controls. This Audit will focus on applicable financial and performance issues.

计划于 2021 年 4 月 10 日开始审核。我们暂定计划在 2021 年 5 月 5 日之前完成实地工作。我们的审计范围将涵盖 2020 年 4 月 1 日至 2021 年 3 月 31 日, 并且在调查完成后可能会更改。该审核的总体目标是评估对组织政策和程序, 法律, 法规或指南的遵守情况。我们还将评估内部控制。该审核将重点关注适用的财务和绩效问题。

To assist us with this Audit, we would like to obtain some documentation prior to the start of fieldwork. Please provide the following documentation:

为了协助我们进行这次审核, 我们希望在开始实地调查之前获得一些文件。请提供以下文档:

- All applicable laws, regulations, and guidelines 所有适用的法律、法规和指南
- Any policy memorandums or directives 任何政策备忘录或指示
- A copy of your operating procedures manual (if available) 操作程序手册(如有)
- Current organizational chart 当前的组织结构图
- Applicable Budget Goals and Objectives 适用的预算目标

Please feel free to designate key member of your staff whom the auditors may contact when requesting data. In addition, please arrange a workspace for the auditor(s).

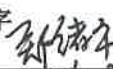
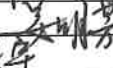

请任意指定审计员在索取资料时可与之联络的主要职员。另外, 请为审核员安排一个工作地点。

Rest assured that inclusion of your department for Audit on the Long-Range Audit Plan does not mean that something is wrong. Our office is responsible for examining and evaluating the adequacy and effectiveness of the organization's systems of internal controls and the quality of performance by county departments.

请放心, 将您的审计部门纳入远程审计计划并不意味着有问题。我们的办公室负责检查和评估组织内部控制系统的充分性和有效性以及县部门的绩效质量。

I have assigned the following audit staff to this project:

我将以下审计人员分配到这个项目中:

	Name 名字	Phone #电话
Supervisor 监督人:	郑绪平 Zheng Xuping 	0535-8517736
Auditor In Charge 审计主管:	姜明芳 Jiang Mingfang 	0535-8517736
Staff Auditors 审计人员:	李宇 Li Yu 	0535-8517736

Party A: 山东道恩海玛德里化工有限公司
(Shandong Dawn Himadri Chemical Industry Ltd.)

Party B: 烟台银基联合会计师事务所
(Yantai Yinji United Certified Public Accounts)





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	1966-02-16
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	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

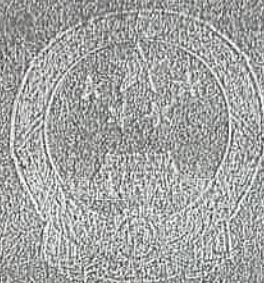
发证日期: 1997 年 12 月 17 日
Date of Issuance

年度检验合格
Annual Renewal Registration
2016年
注册会计
年检合格专用章

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

2016年02月28日

年 月 日
/y /m /d



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	郑绪平
Full name	男
性别	
Sex	
出生日期	1954-11-29
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: 37060090003
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 /y /m /d

年度检验合格
Annual Renewal Registration

注册会计师
年检合格专用章

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



2016年02月28日

年 月 日
/y /m /d



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

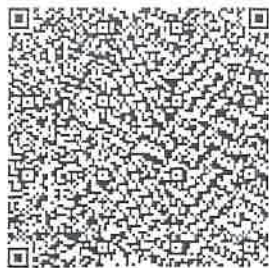
主要经营场所 龙口市通海路85号

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 年 月 日

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 月 03 日 29

