

# 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[2017]第 81 号

Yantai Yinji CPA CO., LTD Audit No.81 [2017]

山东道恩海玛德里化工有限公司全体股东：

The shareholders 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 2017 年 3 月 31 日的资产负债表，2016 年 4 月—2017 年 3 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 31<sup>st</sup>, March, 2017, Profit statement and Foot-notes of Financial statements from April, 2016 to March, 2017.

### 一、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 Company 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.

### 二、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.



三、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 2017 年 3 月 31 日的财务状况以及 2016 年 4 月—2017 年 3 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 from 31<sup>st</sup>, March, 2017 and operation performance between April, 2016 and March 2017, and of its financial performance for the year then ended in accordance with the Accounting Standards for Business Enterprises and China Accounting System for Business enterprises.

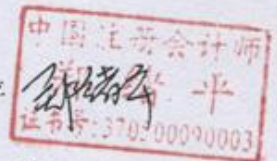
烟台银基联合会计师事务所  
Yantai Yinji CPA CO., LTD



中国·龙口

Longkou . China

中国注册会计师：郑绪平



Chinese CPA: Zheng Xu Ping

中国注册会计师：姜明芳



Chinese CPA: Jiang Ming Fang

报告日期：2017 年 5 月 5 日

Report date: 5<sup>th</sup>, May, 2017



山东道恩海玛德里化工有限公司

Shandong Dawn Himadri Chemical industry CO., LTD

2016年4月—2017年3月年度会计报表附注

Foot-notes of Financial statements from April, 2016 to March, 2017



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 and related downstream products (that doesn' t 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、 会计年度：本公司会计年度自公历04月1日起，至03月31日止。

Fiscal year: From Apr. 1<sup>st</sup> to Mar. 31<sup>st</sup>

- 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.

- 7、 存货核算方法：存货按实际成本法计价。发出存货按加权平均法进行核算；领用低值易耗品按“一次摊销法”进行摊销。

Stock accounting method: Stock is priced on lower of actual cost and NRV, dispatch is based on FIFO method, low value consumption cost is amortized by “once amortization” method.

- 8、 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：

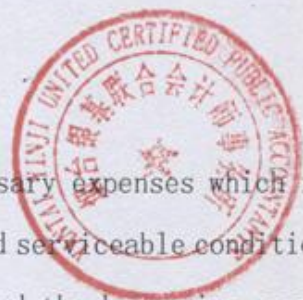
Fixed assets depreciation utilize the straight line method, The Company has during the year undertaken the estimation of the useful life of the fixed assets of the company and as per the assessment the useful life of the assets has been changed as below, classification is as follows:

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%

9、 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.

#### 10、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) 相关经济利益很可能流入企业；(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.

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 :

二〇一七年五月五日  
5<sup>th</sup>, May, 2017



SHANDONG DAWN HIMADDI CHEMICAL INDUSTRY LTD  
BALANCE SHEET AS AT 31ST MARCH 2017

In RMB

Assets	March '16	March '17	Liability And Owner'S Equity	March '16	March '17
<b>Current Assets:</b>			<b>Current Liabilities :</b>		
Cash & Bank Balance	3,084,984.44	553,981.99	Short Term Loans		
Tradable Financial Assets			Tradable Financial Liabilities		
Notes Receivable	0.00	0.00	Notes Payable		15,900,542.88
Accounts Receivable	3,931,622.65	5,928,576.95	Accounts Payable		40,089,250.59
Advances to Suppliers	11,755,132.98	13,490,547.98	Advances From Customers		12,844,335.09
Interest Receivable			Employee Payroll Payable		212,881.17
Dividend Receivable			Accrued Taxes		1,471,612.49
Other Accounts Receivable	368,612.62	647,836.93	Interest Payable		
Inventories	4,486,781.21	4,058,835.16	Dividend Payable		
Non-Current Assets due within One Year			Other Accounts Payable	2,981,989.39	2,777,857.92
Other Current Assets	788,696.23	1,853,993.64	Non-Current Liabilities due within One Year		
<b>Total Current Assets</b>	<b>24,415,830.13</b>	<b>26,533,772.65</b>	Other Current Liabilities	264,144.61	276,470.35
<b>Non Current Assets :</b>			<b>Total Current Liabilities</b>	<b>58,707,691.21</b>	<b>63,270,818.73</b>
Available for Sale Assets			<b>Non Current Liabilities :</b>		
Held-to-Maturity Investments			Long-Term Loans		
Long-Term Account Receivable			Bonds Payable	47,432,732.32	48,855,714.32
Long-Term Equity Investment			Long-Term Accounts Payable		
Investment Real Estate			Special Accounts Payable		
Fixed Assets	74,314,783.37	72,628,218.09	Accrued Liabilities		
Construction In Process	3,946,416.13	3,848,768.13	Deferred Income Tax Liabilities		
Project Material			Other Non-Current Liabilities		
Disposal Of Fixed Assets					
Productive Biological Assets					
Oil And Gas Assets					
Intangible Assets	2,647,257.73	2,580,419.77			
Research And Development Expense					
Goodwill					
Long-Term Deferred Expense					
Deferred Income Tax Assets					
Other Non-Current Assets					
<b>Total Non Current Assets</b>	<b>80,908,457.23</b>	<b>79,057,405.99</b>	<b>Total Non Current Liabilities</b>	<b>47,432,732.32</b>	<b>48,855,714.32</b>
			<b>Share Holder'S Equity</b>		
			Capital In Paid (Or Capital Stock)	50,000,000.00	50,000,000.00
			Capital Surplus		
			Deduct: Treasury Stock		
			Surplus Reserve		
			Retained Earnings	-50,816,136.17	-56,535,354.41
			<b>Total Owner'S Equity(Stock Holders' Equity)</b>	<b>-816,136.17</b>	<b>-6,535,354.41</b>
<b>Total Assets</b>	<b>105,324,287.36</b>	<b>105,591,178.64</b>	<b>Total Liabilities And Owner'S Equity</b>	<b>105,324,287.36</b>	<b>105,591,178.64</b>





Shandong Dawn Himadri Chemical Industry Ltd.  
Profit & Loss Statement for Period Ended 31st March 2017



Items 项目	Amount 金额
Main Business Income 主营业务收入	47,816,664.09
Include : Export Sales Income 包括: 出口销售收入	47,800,252.98
Minus : Main Business Cost 减去: 主营业务成本	37,107,554.18
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
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
: Financial Expenditure 财务费用	1,422,982.00
: 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
: Business Profits ("-"Filled In For Loss) 业务收入 ("-"用于填写损失)	-5,720,200.34
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
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
Minus : Income Tax 减: 所得税	
<b>Net Profit ("-"Filled In For Loss) 净利润 ("-"用于填写损失)</b>	<b>(5,719,218.24)</b>





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	烟台银基联合会会计师事务所
Working unit	_____
身份证号码	370105660216336
Identity card No.	_____



年度检验登记  
Annual Renewal Registration

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



2017年02月20日

年 月 日  
/y /m /d

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 /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 男  
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.



年度检验登记  
Annual Renewal Registration

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



2017年02月20日

证书编号: 37050090003  
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 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年03月29日