



营业执照

(副本)

统一社会信用代码

91120222764315061A

名 称 天津市诺晟诚会计师事务所有限公司

类 型 有限责任公司

住 所 天津市武清开发区福源道18号楼512

法 定 代 表 人 王桂军

此件与原件一致

注 册 资 本 叁拾万元人民币

成 立 日 期 二〇〇四年七月二十二日

营 业 期 限 2004年07月22日至 2034年07月21日

经 营 范 围 审查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；出具相关的报告；承办会计咨询、会计服务业务。（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

2015 年 12 月 10 日



天津市诺晟诚会计师事务所有限公司

审计报告

津诺晟诚审字(2016)第167号

EKC工业(天津)有限公司:

我们审计了后附的EKC工业(天津)有限公司(以下简称贵公司)财务报表,包括2016年03月31日的资产负债表,2016年度01-03月份的利润表。

一、管理层对财务报表的责任

编制和公允列报财务报表是EKC工业(天津)有限公司管理层的责任。这种责任包括:(1)按照企业会计准则的规定编制财务报表,并使其实现公允反映;(2)设计、执行和维护必要的内部控制,以使财务报表不存在由于舞弊或错误而导致的重大错报。

二、注册会计师的责任

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中国注册会计师职业道德规范,计划和执行审计工作以对财务报表是否存在重大错报获取合理保证。

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,注册会计师考虑与财务报表编制和公允列报相关的内部控制,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。

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。

三、审计意见

我们认为,贵公司财务报表已经按照企业会计准则和《企业会计制度》的规定编制,公允反映了贵公司2016年03月31日的财务状况以及2016年度01-03月份的经营成果。

天津市诺晟诚会计师事务所有限公司



中国
天津

中国注册会计师:



中国注册会计师:



2016年04月15日

资产负债表

编制单位：EKC工业（天津）有限公司

2016年3月31日

金额单位：元

项目	行次	期末余额(2016年 03月31日)	期初余额(2015年 12月31日)	项目	行次	期末余额(2016年 03月31日)	期初余额(2015年 12月31日)
流动资产	1			流动负债	48		
货币资金	2	13,606,468.15	10,779,596.99	短期借款	49	34,429,298.46	29,753,301.59
△交易性金融资产	3			△交易性金融负债	50		
*短期投资	4			*应付账款	51		
应收票据	5			应付票据	52	23,538,916.33	22,655,366.59
应收账款	6	22,121,207.75	24,272,725.15	应付账款	53	7,291,234.35	6,541,337.60
预付款项	7	1,703,149.58	5,300,738.92	预收款项	54	17,281,652.92	19,156,238.70
应收补贴款	8			应付职工薪酬	55	123,859.20	188,667.94
应收利息	9			其中：应付工资	56	123,859.20	188,667.94
其他应收款	10	1,109,460.93	1,066,884.99	应付福利费	57		
存货	11	13,615,492.38	11,953,376.53	其中：职工奖励及福利基金	58		
其中：原材料	12	887,149.31	1,085,932.66	应交税费	59	-184,664.26	-13,375.24
库存商品（产成品）	13	6,811,867.88	5,728,136.71	其中：应交税金	60	-184,664.26	-13,375.24
待摊费用	14			其他应交款	61		
一年内到期的非流动资产	15			应付利息	62		
其他流动资产	16	149,475.25	188,508.95	应付股利	63		
流动资产合计	17	58,305,254.04	53,561,931.54	其他应付款	64	172,881.08	430,036.85
非流动资产	18			一年内到期的非流动负债	65		
△可供出售金融资产	19			其他流动负债	66	26,640,452.20	25,694,440.67
△持有至到期投资	20			流动负债合计	67	109,293,630.28	104,406,014.16
*长期股权投资	21			非流动负债	68		
△长期应收款	22			长期借款	69	60,050,519.01	59,638,150.98
长期股权投资	23			应付债券	70		
*股权投资差额	24			长期应付款	71		
△投资性房地产	25			专项应付款	72		
固定资产原价	26	169,168,529.13	169,158,529.13	预计负债	73		
减：累计折旧	27	73,829,790.51	71,516,001.84	△递延所得税负债	74		
固定资产净值	28	95,338,738.62	97,652,527.29	*递延税款贷项	75		
减：固定资产减值准备	29			其他非流动负债	76		
固定资产净额	30	95,338,738.62	97,652,527.29	其中：特准储备基金	77		
在建工程	31			非流动负债合计	78	60,050,519.01	59,638,150.98
工程物资	32	304,051.05	307,350.19	负债合计	79	169,344,149.29	164,044,165.08
固定资产清理	33	1,142,428.92	1,142,428.92	所有者权益（或股东权益）	80		
△生产性生物资产	34			实收资本（股本）	81	127,341,519.20	127,341,519.20
△油气资产	35			国家资本	82		
无形资产	36	5,757,079.04	5,796,575.42	集体资本	83		
其中：土地使用权	37	5,717,289.33	5,754,007.89	法人资本	84		
△开发支出	38			其中：国有法人资本	85		
△商誉	39			集体法人资本	86		
*合并差额	40			中方资本	87		
长期待摊费用（递延资产）	41			外方资本	88	127,341,519.20	127,341,519.20
△递延所得税资产	42			减：已归还投资	89		
*递延税款借项	43			实收资本（或股本）净额	90	127,341,519.20	127,341,519.20
其他非流动资产（其他长期资产）	44			资本公积	91	7,027,506.20	7,027,506.20
其中：特准储备物资	45			减：库存股	92		
非流动资产合计	46	102,542,297.63	104,898,881.82	盈余公积	93		
				其中：法定公积金	94		
				任意公积金	95		
				储备基金	96		
				企业发展基金	97		
				利润归还投资	98		
				△一般风险准备	99		
				*未确认投资损失(以“-”号填列)	100		
				未分配利润	101	-142,865,623.02	-139,952,377.12
				其中：现金股利	102		
				*外币报表折算差额	103		
				归属于母公司所有者权益合计	104		
				*少数股东权益	105		
				所有者权益合计	106	-8,496,597.62	-5,583,351.72
				减：资产损失	107		
				所有者权益合计	108	-8,496,597.62	-5,583,351.72
资产合计	47	160,847,551.67	158,460,813.36	负债和所有者权益合计	109	160,847,551.67	158,460,813.36

利 润 表

2016年1月至2016年3月

金额单位：元

编制单位：EKC工业（天津）有限公司

项目	行次	2016年1月至3月	2015年4月至2016年3月	项目	行次	2016年1月至3月	2015年4月至2016年3月
一、营业收入	1	13,078,379.81	53,943,934.52	其中：对联营企业和合营企业的投资收益	22		
其中：营业收入	2	13,078,379.81	53,943,934.52	三、营业利润（亏损以“-”号填列）	23	-2,913,245.90	-25,147,143.45
其中：主营业务收入	3	13,078,379.81	53,785,074.69	加：营业外收入	24	0.00	0.00
其他业务收入	4	0.00	158,859.83	其中：非流动性资产处置利得	25		
二、营业总成本	5	15,991,625.71	79,091,077.97	非货币性资产交换利得（非货币性交易收益）	26		
其中：营业成本	6	12,974,885.16	62,588,795.11	政府补助收入（补贴收入）	27		
其中：主营业务成本	7	12,974,885.16	62,588,795.11	债务重组利得	28		
其他业务成本	8	0.00	0.00	减：营业外支出	29	0.00	465,399.68
营业税金及附加	9	212,695.42	771,551.19	其中：非流动性资产处置损失	30		
销售费用	10	364,623.39	1,900,528.74	非货币性资产交换损失（非货币性交易损失）	31		
管理费用	11	762,178.79	3,507,560.09	债务重组损失	32		
其中：业务招待费	12	0.00	17,247.50	四、利润总额（亏损以“-”号填列）	33	-2,913,245.90	-25,612,543.13
研究与开发费	13			减：所得税费用	34		
财务费用	14	1,677,242.95	10,322,642.84	加：**未确认的投资损失	35		
其中：利息支出	15	899,643.18	3,083,793.36	五、净利润（亏损以“-”号填列）	36	-2,913,245.90	-25,612,543.13
利息收入	16	9,910.66	24,810.11	减：*少数股东损益	37		
汇兑净损失（净收益以“-”号填列）	17	776,219.32	7,245,259.79	六、归属于母公司所有者的净利润	38		
△资产减值损失	18			七、每股收益	39		
其他	19			基本每股收益	40		
加：公允价值变动收益（损失以“-”号填列）	20			稀释每股收益	41		
投资收益（损失以“-”号填列）	21						

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天津市2016年会计师事务所业务报告书 防伪报备页



报备号码: 0221200006920160415212470

报告编号: 津诺晟诚审字(2016)第167号

报告单位: EKC工业(天津)有限公司

报备日期: 2016-04-15

报告日期: 2016-04-15

签字注师: 张洪元 王桂军

事务所名称: 天津市诺晟诚会计师事务所有限公司

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防伪监制单位: 天津市注册会计师协会

防伪查询网址: <http://www.tjicpa.org.cn>

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津ICP备05002894号

Tianjin Nuo Sheng Cheng Certified Public Accountants

Audit Report

Jin Nuo Sheng Cheng Audit (2016) NO.167

EKC INDUSTRIES (TIANJIN) CO.,LTD:

We have audited the accompanying balance sheet of EKC INDUSTRIES (TIANJIN) CO.,LTD as of March 31,2016, and the related statements of income of 2016 January to 2016 March.

1. Responsibilities of management

The preparation and fair presentation of the financial statements is the responsibility of the company's management. This responsibility includes: (1) The preparation and fair presentation of the financial statements is according to the enterprise accounting standards and system and make it realize fair reflection; (2) Design, prepare and maintain the internal control related to the reliability of financial reporting, so as to the financial statements are free of material misstatement because of collusion and personnel errors or mistakes.

2. Responsibilities of CPA

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with China CPA Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit procedure selected on an audit is a matter of CPA's professional judgment which contains assessment of the material misstatement risk due to collusion and mistakes. We have conducted proper audit procedures in consideration of the internal control related to financial reporting, but we are not to express an opinion on the effectiveness of internal control. An audit also includes assessing the accounting

principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

3. Auditing opinion

In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of EKC INDUSTRIES (TIANJIN) CO.,LTD as of March 31,2016, and the result of its operations of 2016 January to 2016 March in conformity with the Accounting Standard for Business Enterprises and <China Accounting System for Business Enterprise>.

Tianjin Nuo Sheng Cheng Certified Public Accountants



TIAN JIN, PRC

CPA:



CPA:



15th, April, 2016

EBC INDUSTRIES (TIANJIN) CO., LTD
BALANCE SHEET

25-Mar-2016

Statement Date : Year End :

ITEMS	Row	AT END OF PERIOD	LAST YEAR AMOUNT	ITEMS	Row	AT END OF PERIOD	LAST YEAR AMOUNT
Current Assets	1			Current liability	48		
Bank and Cash	2	13,606,468.15	10,379,496.99	short-term loan	49	34,429,298.46	29,753,301.59
transaction monetary assets	3			transaction financial liabilities	50		
short term investment	4			#warrant payable	51		
notes receivable	5			notes payable	52	11,538,916.33	22,651,366.59
account receivable	6	22,121,207.75	24,272,725.15	account payable	53	7,291,234.35	6,541,337.60
account prepaid	7	3,703,149.58	5,300,736.92	item received in advance	54	11,181,651.52	13,156,258.70
allowance receivable	8			accrued payable	55	133,559.36	188,667.94
accrued interest receivable	9			Including: Accrued payroll	56	125,559.20	188,667.94
accounts receivable-others	10	1,109,480.93	1,366,884.99	welfare payable	57		
inventories	11	15,615,492.38	11,953,376.53	Including: Employee bonus	58		
Including: raw materials	12	887,149.32	1,085,912.66	tax payable	59	-184,664.26	-13,375.24
commodity stocks	13	6,811,867.88	5,728,136.71	Including: Taxes payable	60	-184,664.26	-13,375.24
fees to be apportioned	14			other non-payment	61		
non-current assets within a year	15			interest payable	62		
other current assets	16	149,475.25	188,508.35	dividend payable	63		
Total current assets	17	58,365,254.04	53,561,931.54	other account payable	64	172,481.08	430,036.85
Non-current assets	18			Due within one year of non-current	65		
Financial assets available for sale	19			Other current liability	66	26,640,451.20	25,194,440.07
Held investment due	20			Total current liabilities	67	109,293,630.38	104,406,014.30
long-term investment on bonds	21			Non-current liabilities	68		
long-term account receivable	22			money borrowed for long term	69	60,050,519.01	59,638,150.98
long-term stock ownership investment	23			bonds payable	70		
right of equity separation and circuit	24			long-term account payable	71		
investment real estate	25			special accounts payable	72		
fixed assets-cost	26	169,168,529.13	169,168,529.13	estimated liabilities	73		
less accumulated depreciation	27	73,829,790.51	71,516,001.84	deferred income tax liabilities	74		
Fixed assets-net value	28	95,338,738.62	97,652,527.29	Credit side of deferred tax	75		
less provision assets reduction	29			other Non-current liabilities	76		
Fixed assets-net value	30	95,338,738.62	97,652,527.29	Including: Authorized reserve	77		
construction in process	31			Total Non-current liabilities	78	60,050,519.01	59,638,150.98
engineer material	32	304,051.05	307,350.19	Total Liabilities	79	169,344,149.39	184,044,165.08
disposal of fixed assets	33	1,142,428.92	1,142,428.92	Investor's equity (or shareholders)	80		
productivity living assets excluis	34			paid-up capital	81	127,341,519.20	127,341,519.20
oil and gas assets	35			State Capital	82		
Intangible assets	36	5,757,079.04	5,796,575.42	collective capital	83		
including: right to the use of	37	5,717,289.33	5,794,007.89	corporate Capital	84		
development phrase	38			Including: state-owned corporate	85		
business reparation	39			collective Capital	86		
equity investment difference	40			personal Capital	87		
long-term deferred expenses	41			foreign Capital	88	127,341,519.20	127,341,519.20
deferred income tax assets	42			less: retained investments	89		
Debit side of deferred tax	43			net paid-up capital (or Equity)	90	127,341,519.20	127,341,519.20
other non-current assets	44			contributed surplus	91	7,027,506.20	7,027,506.20
including: characterized car	45			less: Treasury shares	92		
TOTAL non-current assets	46	102,542,197.63	104,893,881.82	earned surplus	93		
				Including: statutory provision	94		
				any fund	95		
				reserve fund	96		
				enterprise LI	97		
				investment returned with	98		
				general risk provisions	99		
				#Investors' losses are not recognized/-	100		
				retained earnings	101	-142,865,623.02	-138,952,577.12
				including: Cash Dividend	102		
				currency translation differences	103		
				total equity attributable to parent co	104		
				minority interest	105		
				Total investor's equity	106	-8,496,597.62	-5,583,351.72
				less: asset-loss	107		
				Total investor's equity	108	-8,496,597.62	-5,583,351.72
TOTAL ASSETS	121	160,847,551.67	158,460,813.36	TOTAL LIABILITIES AND INVESTORS EQUITY	109	160,847,551.67	158,460,813.36

EKC INDUSTRIES (TIANJIN) CO., LTD

INCOME STATEMENT

2016 January to March

ITEMS	Row	2016 January to March	2015 April to 2016 March	ITEMS	Row	2016 January to March	2015 April to 2016 March
一、 Operating income	1	13,078,379.81	53,943,934.52	Including: Pairs of joint ventures and joint ventures, investment income	22		
Including: revenue	2	13,078,379.81	53,943,934.52	二、 Operating profit (Loss "—")	23	-2,913,245.90	-25,147,143.45
Including: main business income	3	13,078,379.81	53,785,074.69	Add: Non-operating income	24	0.00	0.00
other business income	4	0.00	158,859.83	Including: Non-current assets disposed of the profits	25		
三、 The total cost of operating	5	15,991,625.71	79,091,077.97	Non-monetary assets exchange gains	26		
Including: operating costs	6	12,974,885.16	62,588,795.11	Subsidy income	27		
Including: main business cost	7	12,974,885.16	62,588,795.11	Debt restructuring gains	28		
other operational costs	8	0.00	0.00	Less: Non-operating expenses	29	0.00	465,399.68
business tariff and annex	9	212,695.42	771,551.19	Including: non-current assets of disposal losses	30		
selling expenses	10	364,623.39	1,900,528.74	Exchange loss of non-monetary assets	31		
general and administrative expenses	11	762,178.79	3,507,560.09	Loss of debt restructuring	32		
Including: business hospitality	12	0.00	17,247.50	四、 Total profit (Loss "—")	33	-2,913,245.90	-25,612,543.13
research and de	13			Less: Income tax expense	34		
financial expenses	14	1,677,242.95	10,322,642.84	add: *#Investment losses are not recognized	35		
Including: interest expenditures	15	899,643.18	3,083,793.36	五、 Net profit (Less "—")	36	-2,913,245.90	-25,612,543.13
interest income	16	9,910.66	24,810.11	Less: *Minority gains and losses	37		
net exchange losses (Net "—")	17	776,219.32	7,245,259.79	六、 Owner's net profit attributable to parent company	38	-2,913,245.90	-25,612,543.13
loss from asset devaluation	18			七、 share earnings	39		
other	19			Basic earnings per share	40		
add: Changes in fair value gains (Loss "—")	20			Diluted earnings per share	41		
Income on investment (Loss "—")	21						

100%
sub
2016

证书序号: NO.005173



会计师事务所 执业证书

名 称: 天津市诺晟诚会计师事务所有限公司



主任会计师: 王桂军

办公场所: 天津市武清开发区福源道 18 号楼 512

组织形式: 有限责任

会计师事务所编号: 12000069

注册资本(出资额): 叁拾万元

批准设立文号: 津财会(2004)8号

批准设立日期: 二〇〇四年七月十四日

此件与原件一致

发证机关:



中华人民共和国财政部制

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