

# 报 告 书

## REPORT



天津市诺晟诚会计师事务所有限公司  
TIANJINSHI NUOSHENGCHENG CPAS COMPANY LTD.

中国·天津  
CHINA TIANJIN



## 天津市2017年会计师事务所业务报告书 防伪报备页



报备号码: 0221200006920170526400428

报告编号: 津诺晟诚审字(2017)第273号

报告单位: EKC工业(天津)有限公司

报备日期: 2017-05-26

报告日期: 2017-05-26

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

事务所电话: 59615963

事务所传真: 022-59615963

通讯地址: 天津市武清区杨村君利商厦D座506

电子邮件: zx.41@163.com

事务所网址:

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 (2017) NO.273**

**EKC INDUSTRIES (TIANJIN) CO.,LTD:**

We have audited the accompanying balance sheet of EKC INDUSTRIES (TIANJIN) CO.,LTD as of March 31,2017, and the related statements of income of 2017 January to 2017 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

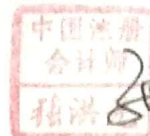
In our opinion, the financial statement referred to above present fairly, in all material respects, the financial position of EKC INDUSTRIES (TIANJIN) CO.,LTD as of March 31,2017, and the result of its operations of 2017 January to 2017 March in conformity with the Accounting Standard for Business Enterprises and <China Accounting System for Business Enterprise>.

Tianjin Nuo Sheng Cheng Certified Public Accountants



TIAN JIN, PRC

CPA:



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CPA:



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26th, May, 2017



**BKC INDUSTRIES (TIANJIN) CO., LTD**  
**BALANCE SHEET**

31-March-2017

Monetary Unit : Yuan ( RMB )

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	17,370,940.26	22,687,211.37	short-term loan	49	39,467,109.81	39,529,825.85
transaction monetary assets	3			transaction financial liabilities	50		
short term investment	4			warrant payable	51		
notes receivable	5			notes payable	52	25,857,023.07	32,329,732.30
account receivable	6	17,548,982.04	23,531,817.85	account payable	53	10,343,167.20	8,597,595.30
account prepaid	7	17,115,418.21	12,053,541.91	item received in advance	54	16,170,254.22	19,896,859.93
allowance receivable	8			employee pay payable	55	312,399.16	292,820.04
accrued interest receivable	9			Including: Accrued payroll	56	312,399.16	292,820.04
accounts receivable-others	10	1,162,944.10	1,178,264.15	welfare payable	57		
inventories	11	13,030,869.17	14,637,917.75	Including: Employee bonus a	58		
Including: raw materials	12	790,740.13	828,366.95	tax payable	59	-184,135.09	-483,742.58
commodity stocks	13	0.00	0.00	Including: Taxes payable	60	-184,135.09	-483,742.58
fees to be apportioned	14			other non-payment	61		
non-current assets within a year	15			interest payable	62		
other current assets	16	30,332.76	56,746.96	dividend payable	63		
Total current assets	17	66,259,486.54	74,145,499.99	other account payable	64	108,118.69	108,083.28
Non-current assets	18			Due within one year of non-current lia	65		
Financial assets available for sale	19			Other current liabilities	66	31,730,668.47	30,888,358.34
held investment due	20			Total current liabilities	67	123,804,605.53	131,159,532.46
long-term investment on bonds	21			Non-current liabilities	68		
long-term account receivable	22			money borrowed for long term	69	63,185,067.01	63,332,013.30
long-term stock ownership investment	23			bonds payable	70		
Wright of equity separation and circ	24			long-term account payable	71		
Investment real estate	25			special accounts payable	72		
Fixed assets-cost	26	165,863,714.89	168,020,968.20	estimated liabilities	73		
less: accumulated depreciation	27	80,874,539.36	80,181,232.91	deferred income tax liabilities	74		
Fixed assets-net value	28	84,989,175.53	87,839,735.29	Credit side of deferred tax	75		
less: permanent assets reduction res	29			other Non-current liabilities	76		
Fixed assets-net value	30	84,989,175.53	87,839,735.29	Including: Authorized reserve	77		
construction in process	31	1,675,213.69		Total Non-current liabilities	78	63,185,067.01	63,332,013.30
long-term material	32	89,085.16	298,999.77	Total liabilities	79	186,989,672.54	194,491,545.76
disposal of fixed assets	33	522,500.00	1,664,928.92	Investor' s equity (or shareholders)	80		
productive living assets exclusi	34			paid-up capital	81	127,341,519.20	127,341,519.20
Oil and gas assets	35			State Capital	82		
Intangible assets	36	5,599,093.52	5,638,589.90	collective capital	83		
Including: right to the use of	37	1,663,143.63	1,699,862.19	corporate Capital	84		
development phrase	38			Including: state-owned corporate	85		
business reputation	39			collective Co	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: returned 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 mat	45			less: Treasury shares	92		
TOTAL non-current assets	46	92,875,067.90	95,442,253.88	earned surplus	93		
				Including: statutory provident	94		
				any fund	95		
				reserve fund	96		
				enterprise Li	97		
				Investment returned with	98		
				Δgeneral risk provisions	99		
				*Investment losses are not recognized( "-"	100		
				retained earnings	101	-162,224,143.50	-159,272,817.29
				Including: Cash Dividend	102		
				*currency translation difference	103		
				total equity attributable to parent co	104		
				*minority interest	105		
				Total investor' s equity	106	-27,855,118.10	-24,903,791.89
				#less: Asset loss	107		
				Total investor' s equity	108	-27,855,118.10	-24,903,791.89
TOTAL ASSETS	47	159,134,554.44	169,587,753.87	TOTAL LIABILITIES AND INVESTORS EQUITY	109	159,134,554.44	169,587,753.87



**EKC INDUSTRIES (TIANJIN) CO., LTD**

**INCOME STATEMENT**

2017 Jan to March

ITEMS	Row	2017 JANUARY TO MARCH	2016 April to 2017 March	ITEMS	Row	2017 JANUARY TO MARCH	2016 April to 2017 March
<b>一、Operating income</b>	1	12,132,568.44	50,695,400.52	Including: Pairs of joint ventures and joint ventures, investment income	22		
Including: revenue	2	12,132,568.44	50,695,400.52	<b>三、Operating profit (Loss "-")</b>	23	-2,455,137.53	-18,906,344.61
Including: main business income	3	12,132,568.44	50,652,043.84	Add: Non-operating income	24	121,624.78	279,604.21
other business income	4		43,356.68	Including: Non-current assets disposed of the profits	25		
<b>二、The total cost of operating</b>	5	14,587,705.97	69,601,745.13	Non-monetary assets exchange gains	26		
Including: operating costs	6	13,110,297.51	54,783,066.18	Subsidy income	27		
Including: main business cost	7	13,110,297.51	54,783,066.18	Debt restructuring gains	28		
other operational costs	8		0.00	Less: Non-operating expenses	29	333,027.20	402,240.31
Tax and annex	9	73,323.31	194,219.83	Including: non-current assets of disposal losses	30		
selling expenses	10	196,144.38	960,069.07	Exchange loss of non-monetary assets	31		
general and administrative expenses	11	490,437.21	3,323,224.71	Loss of debt restructuring	32		
Including: business hospitality	12	41,655.22	56,099.61	<b>四、Total profit (Loss "-")</b>	33	-2,666,539.95	-19,028,980.71
research and development	13			Less: Income tax expense	34		
financial expenses	14	717,503.56	10,341,165.34	Add: *Investment losses are not recognized	35		
Including: interest expenditures	15	1,099,661.07	4,171,150.99	<b>五、Net profit (Loss "-")</b>	36	-2,666,539.95	-19,028,980.71
interest income	16	48,538.16	158,445.99	Less: *Minority gains and losses	37		
net exchange losses (Net "-")	17	-349,068.43	6,259,715.38	<b>六、Owner's net profit attributable to parent company</b>	38	-2,666,539.95	-19,028,980.71
loss from asset devaluation	18			<b>七、share earnings</b>	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						



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

### 说明

1. 《会计师事务所执业证书》是证明持有人经财政部门依法审批, 准予执行注册会计师法定业务的凭证。
2. 《会计师事务所执业证书》记载事项发生变动的, 应当向财政部门申请换发。
3. 《会计师事务所执业证书》不得伪造、涂改、出租、出借、转让。
4. 会计师事务所终止, 应当向财政部门交回《会计师事务所执业证书》。

发证机关:

二〇〇四年十二月十一日

中华人民共和国财政部制





WQG 1506481

# 营业执照

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
注册资本	叁拾万元人民币
成立日期	二00四年七月二十二日
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）



此件与原件一致

登记机关

2015 年 12 月 10 日

