



# 审计报告

## Audit report

辽华审[2015]182号  
Liao Hua Audit[2015] Size182

营口奥鑫耐火材料有限公司;  
To OCL China Limited:

我们审计了后附的营口奥鑫耐火材料有限公司(以下简称奥鑫耐火材料)财务报表,包括2015年3月31日的资产负债表,2014年4月1日至2015年3月31日的利润表、现金流量表以及财务报表附注。

We have audited the accompanying financial statements of OCL China Limited (the "OCLCL"), which comprise the balance sheet as at March 31, 2015, the income statement and cash flow statement, April 1, 2014, for the year then ended March 31, 2015, and a summary of significant accounting policies and other explanatory notes.

### 一、管理层对财务报表的责任

按照企业会计准则的规定编制财务报表是奥鑫耐火材料管理层的责任。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)做出合理的会计估计。

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Chinese Accounting Standard. This responsibility includes: (i) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; (ii) selecting and applying appropriate accounting policies; and (iii) making accounting estimates that are reasonable in the circumstances.

### 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。

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with PRC auditing Standards. 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 from 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

本报告防伪标识号码为2015S39682。欢迎登录辽宁省注册会计师协会网站 [www.lncpa.org.cn](http://www.lncpa.org.cn) 查询



表意见。审计工作还包括评价管理层选用的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 and fair presentation 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 the reasonableness of a 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，奥鑫耐火材料财务报表已经按照企业会计准则的规定编制，在所有重大方面公允反映了奥鑫耐火材料 2015 年 3 月 31 日的财务状况以及 2014 年 4 月 1 日至 2015 年 3 月 31 日的经营成果和现金流量。

In our opinion, the financial statements give a true and fair view of (or "present fairly, in all material respects, " ) the financial position of OCL as of March 31, 2015, and of its financial performance and its cash flows for April 1, 2014 for the year then ended March 31, 2015 in accordance with Chinese Accounting Standards for Business Enterprises and China Accounting System for Business Enterprises.



Certified Public Accountants Co, Ltd



中国注册会计师  
China Certified Public Accountants  
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二〇一五年四月四日  
April 4, 2015

## 资产负债表

Balance Sheet

2015年3月31日

March 31, 2015

编制单位: 营口奥鑫耐火材料有限公司

Prepared by: OCL China Limited

资产	行次	期末余额	期初余额	负债和所有者权益(或股东权益)	行次	期末余额	期初余额
Assets	Line	At end of year	At beg. of period	Equity and Liabilities	Line	At end of year	At beg. of period
流动资产				流动资产			
Current assets:				Current liabilities:			
货币资金	1	5,520,374.56	5,260,832.52	短期借款	32		
Cash				Short-term loans			
交易性金融资产	2			交易性金融负债	33		
Financial assets held-for-trading				Financial liabilities held-for-trading			
应收票据	3			应付票据	34		
Notes receivable				Notes payable			
应收账款	4	6,170,834.79	10,434,906.02	应付账款	35	13,735,351.98	16,580,789.80
Accounts receivable				Accounts payable			
预付款项	5			预收款项	36	2,150,464.39	15,641.64
Prepaid expenses				Unearned revenue			
应收利息	6			应付职工薪酬	37	343,000.00	492,000.00
Interest receivable				Wages payable			
应收股利	7			应交税费	38	575,696.76	992,759.86
Dividend receivable				Taxes payable			
其他应收款	8	696,820.48	746,911.96	应付利息	39		
Other receivables				Interest payable			
Inventories	9	31,353,993.28	32,641,551.36	应付股利	40		
一年内到期的非流动资产	10			其他应付款	41	61,803.91	26,898.20
Non-current assets due within one year				Other payables			
其他流动资产	11			一年内到期的非流动负债	42		
Other current assets				Non-current liabilities due within one year			
流动资产合计	12	43,742,023.11	49,084,201.86	其他流动负债	43	172,715.38	293,128.38
Total of current assets				Other current liabilities			
非流动资产				流动负债合计	44	17,039,032.42	18,401,217.88
Non-current assets:				Total current liabilities			
可供出售金融资产	13			非流动负债			
Financial assets available-for-sale				Non-current liabilities:			

持有至到期投资 Financial assets held-to-maturity	14				长期借款 Long-term loans	45	27,850,105.62	33,855,565.78
长期应收款 Long-term receivable	15				应付债券 Bonds payable	46		
长期股权投资 Long-term share investment	16				长期应付款 long-term accounts payable	47		
投资性房地产 Investment property	17				专项应付款 Restricted payable	48		
固定资产 Fixed assets	18	40,950,346.26		45,590,611.63	预计负债 Accrued liabilities	49		
在建工程 Construction in Progress	19				递延所得税负债 Deferred tax liabilities	50		
工程物资 Construction inventory	20				其他非流动负债 Other non-current liabilities	51		
固定资产清理 Fixed assets disposal	21				非流动负债合计 Total of non-current liabilities	52		
生产性生物资产 Organic assets for manufactory	22				负债合计 Total liabilities	53	44,889,138.04	52,256,783.66
油气资产 Gas assets	23				所有者权益 (股东权益) Equity:			
无形资产 Intangible assets	24	11,034,313.73		11,292,571.37	实收资本(或股本) Issued capital	54	40,428,894.56	40,428,894.56
开发支出 Development expenditure	25				资本公积 Capital reserve	55	2,630,844.09	2,695,004.49
商誉 Goodwill	26				减: 库存股 less :treasury share	56		
长期待摊费用 Long-term prepaid expense	27		518,867.92		盈余公积 surplus reserve	57	1,629,888.56	1,629,888.56
递延所得税资产 Deferred tax assets	28				未分配利润 undistributed profit	58	6,666,785.77	8,956,813.59
其他非流动资产 Other non-current assets	29				所有者权益 (股东权益) 合计 Total shareholder's equity	59	51,356,412.98	53,710,601.20
非流动资产合计 Total of non-current assets	30		52,503,527.91	56,883,183.00				
资产总计 Total assets	31		96,245,551.02	105,967,384.86	负债和所有者权益 (或股东权益) 总计 Total Liabilities & Equity	60	96,245,551.02	105,967,384.86

制表人: Made by:

单位负责人: Person in charge:

## 利润表

## INCOME STATEMENT

会企02表

编制单位: 营口奥鑫耐火材料有限公司

2014年4月1日至2015年3月31日

单位: 人民币元

Prepared by: OCL China Limited April 1, 2014 For the year ended March 31, 2015

项目 Item	行数 Line No.	本年数 Amount of current year	上年数 Amount of prior year
一、营业收入 Revenue	1	74,649,797.69	98,382,662.37
减: 营业成本 Less: Operating costs	2	65,830,369.05	88,509,108.93
营业税金及附加 Operating tax and surcharges	3	221,986.97	99,629.94
销售费用 Sales expense	4	4,003,700.73	3,064,160.42
管理费用 Administrative expense	5	4,714,993.06	3,044,066.96
财务费用 Financial expense	6	2,142,198.96	3,081,342.61
资产减值损失 Loss of impairment of assets	7		
加: 公允价值变动收益 (损失以“-”号填列)	8		
Add: Changes of fair value of assets			
投资收益 (损失以“-”号填列) Investment income	9		
其中: 对联营企业和合营企业的投资收益	10		
Including: Income from associates			
二、营业利润 (亏损以“-”号填列) Operating profit	11	-2,263,451.08	584,353.51
加: 营业外收入 Add: Income from non-operating activities	12	4,504.60	2,346.38
减: 营业外支出 Less: Expense for non-operating activities	13	16,201.36	80,281.37
其中: 非流动资产处置损失	14		
Including: Loss on disposal of non-current assets			
三、利润总额 (亏损总额以“-”号填列) Profit	15	-2,275,147.84	506,418.52
减: 所得税费用 Less: Income tax	16		373,455.88
四、净利润 (净亏损以“-”号填列) Net profit	17	-2,275,147.84	132,962.64
五、每股收益: Earnings per share	18		
(一) 基本每股收益 1.Basic EPS	19		
(二) 稀释每股收益 2.Dilute EPS	20		

制表人: Made by:

单位负责人: Person in charge:

## 现金流量表

Cash Flow Statement

会企03表

编制单位: 营口奥鑫耐火材料有限公司

2015年3月31日

单位: 人民币元

Prepared by: OCL China Limited

For the year ended March 31, 2015

Monetary unit: RMB Yuan

项目 Items	行次 Line No.	金额 Amount	项目 Items	行次 Line No.	金额 Amount
一、经营活动产生的现金流量: I. cash flows from operating activities:	1		补充资料 Supplemental Information	35	
销售商品、提供劳务收到的现金 Cash received from the sale of goods or rendering of services	2	91,604,334.53	1. 将净利润调节为经营活动现金流量: Reconciliation of net profit to cash flows from operating activities	36	
收到的税费返还 Refunds of taxes	3		净利润 Net profit	37	-2,275,147.84
收到的其他与经营活动有关的现金 Other cash receipts relating to operating activities	4	4,504.60	加: 计提的资产损失准备 Add: Provision for impairment of assets	38	
现金流入小计 Sub-total of cash inflows	5	91,608,839.13	固定资产折旧 Depreciation of fixed assets	39	4,866,127.11
购买商品、接受劳务支付的现金 Cash paid for goods and services	6	68,131,051.25	无形资产摊销 Amortization of intangible assets	40	258,257.64
支付给职工以及为职工支付的现金 Cash paid to and on behalf of employees	7	5,301,874.49	长期待摊费用摊销 Amortization of long-term prepaid and deferred	41	
支付的各项税费 Payments of all types of taxes	8	3,629,945.11	待摊费用减少(减: 增加) Decrease in prepaid and deferred expense (or deduct: increase)	42	
支付的其他与经营活动有关的现金 Other cash payments relating to operating activities	9	5,315,824.86	预提费用增加(减: 减少) Increase in accrued expense(or deduct: decrease)	43	

10	现金流出小计Sub-total of cash out flows	82,378,695.71	处置固定资产、无形资产和其他长期资产的损失(减:收益) Losses on the sale of fixed assets, intangible assets and other long-term assets (or deduct: gains)	44	-827.78
11	经营活动产生的现金流量净额 Net cash flows from operating activities	9,230,143.42	固定资产报废损失 Losses on scrapping of fixed assets	45	
12	二、投资活动产生的现金流量: II. Cash flows from investing activities:		财务费用 Financial expenses	46	2,142,198.96
13	收回投资所收到的现金 Cash received from return of investments		投资损失(减:收益) Losses arising from investments (or deduct: gains)	47	
14	取得投资收益所收到的现金 Cash received from return on investment		递延税款贷项(减:借项) Deferred tax credit (or deduct: debit)	48	
15	处置固定资产、无形资产和其他长期资产所收回的现金净额 Net cash received from the sale of fixed assets, intangible assets and other long-term assets	827.78	存货的减少(减:增加) Decrease in inventories (or deduct: increase)	49	1,287,558.08
16	收到的其他与投资活动有关的现金 Other cash receipts relating to investing activities		经营性应收项目的减少(减:增加) Decrease in operating receivables (or deduct: increase)	50	4,314,162.71
17	现金流入小计 Sub-total of cash inflows	827.78	经营性应付项目的增加(减:减少) Increase in operating payables (or deduct: decrease)	51	-1,362,185.46
18	购建固定资产、无形资产和其他长期资产所支付的现金 Cash paid to acquire fixed assets, intangible assets and other long-term assets	768,367.90	其他 others	52	
19	投资所支付的现金 Cash paid to acquire investments		经营活动产生的现金流量净额 Net cash flows from operating activities	53	9,230,143.42
20	支付的其他与投资活动有关的现金 Other cash payments relating to investing activities		2. 不涉及现金收支的投资和筹资活动: Investing and financing activities that do not involve in cash receipts and payments	54	

现金流出小计 Sub-total of cash outflows	21	768,367.90	债务转为资本 Debts to capital	55	
投资活动产生的现金流量净额 Net cash flows from investing activities	22	-767,540.12	一年内到期的可转换公司债券 Convertible bond due within one year	56	
三、筹资活动产生的现金流量： III. Cash flows from financing activities:	23		融资租入固定资产 Lease financing of fixed assets	57	
吸收投资所收到的现金 Cash received from investments by others	24		其他 others	58	
借款所收到的现金 Cash received from borrowings	25	33,074,961.10	3. 现金及现金等价物净增加情况 Net Increase in cash and cash equivalents	59	
收到的其他与筹资活动有关的现金 Other cash receipts relating to financing activities	26		现金的期末余额 cash at the end of the period	60	5,520,374.56
现金流入小计 Sub-total of cash inflows	27	33,074,961.10	减：现金的期初余额 Less: Cash at the beginning of the period	61	5,260,832.52
偿还债务所支付的现金 Cash repayments of amounts borrowed	28	39,080,421.26	加：现金等价物的期末余额 Plus: Cash equivalents at the end of the period	62	
分配股利、利润和偿付利息所支付的现金 Cash paid for distribution of dividends or profits and for interest expenses	29	2,142,198.96	减：现金等价物的期初余额 Less: Cash equivalents at the beginning of the period	63	
支付的其他与筹资活动有关的现金 Other cash payments relating to financing activities	30	55,402.14	现金及现金等价物净增加额 Net increase in cash and cash equivalents	64	259,542.04
现金流出小计 Sub-total of cash outflows	31	41,278,022.36			
筹资活动产生的现金流量净额 Net cash flows from financing activities	32	-8,203,061.26			
四、汇率变动对现金的影响 IV. Effect of changes in foreign exchange rate on cash	33				
五、现金及现金等价物净增加额 V. Net Increase in Cash and Cash Equivalents	34	259,542.04			



营口奥鑫耐火材料有限公司

OCL China Limited

会计报表附注

Auxiliary notes

二〇一五年三月三十一日

For the year ended March. 31, 2015

单位：人民币元

Monetary unit: RMB Yuan

一、公司简介

Company profile

营口奥鑫耐火材料有限公司（以下简称本公司），系经辽宁省人民政府批准并颁发外经贸辽府资字[2006]08042号《中华人民共和国外商投资企业》批准证书，由宁丰国际投资有限公司和OCL环球有限公司投资设立，于2006年6月22日成立，并取得营口市工商行政管理局颁发的注册号210800400020354《企业法人营业执照》，注册资本560万美元，投资总额1200万美元；经济性质为有限责任公司（台港澳与外国投资者合资）。

OCL China Limited (the "company") was approved by the government of Liaoning province and got the approval certificate, Liao Gov. Financing No.[2006]08042, a foreign investment company, being invested by the PEACE HARVEST INTERNATIONAL INVESTMENT CO, LTD., Hongkong and OCL Global Co. LTD. It established on June 22, 2006 and obtained the Legal Entity Business License No.210800400020354 issued by the Yingkou Industrial and Commercial Administration Bureau, with registered capital 5,600,000 US dollars and total investment 12 million US dollars. It's a limited liability company (a joint venture with Taiwan, Hongkong, Macau and foreign investors).

主要经营范围包括：生产、加工镁碳砖、烧成砖及其他耐火材料产品（出口产品不含许可证管理目录产品）（涉及行政许可的，凭许可证经营）

Business scope: To manufacture, process Magnesia-Carbon bricks and other refractory materials products (The exports don't contain license management products) (those related to administrative licensing, with the operating permit).

二、主要会计政策

Main accounting policy

1. 会计制度：本公司执行《企业会计准则》及其补充规定。

Enterprise system: The executive "accounting standards for business enterprises" and its supplementary provisions.

2. 会计年度：本公司会计年度自2014年4月1日起至2015年3月31日止。

Accounting year: The accounting year of the company starts from 1 April, 2014, to 31 March, 2015, as per the solar calendar.

3. 记账本位币：以人民币为记账本位币。

Standard currency of accounting: The Company uses RMB as standard currency of accounting.

4. 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。

The accounts booking principle and valuation basis: The company adopts internationally adopted accrual system and debit-credit book-keeping.

5. 外币业务核算方法：会计年度内涉及外币的经济业务，按业务发生当月初中国人民银行公布的市场汇率中间价折合为记账本位币记账，在回款时根据结汇与应收账款差额调整该笔汇兑损益，年末各种外币账户余额按年末中国人民银行公布的市场汇率中间价进行调整，由此产生年末的汇兑差额，与购建固定资产有关的借款费用按资本化原则进行处理；属于筹建期间的计入长期待摊费用；属于生产经营期间的计入当期损益。

Foreign currency business accounting method: Accounting year involving foreign economic business, by business occurs when on the people's Bank of China announced at the beginning of the market rate middle rate equivalent to the standard accounting currency account according to the settlement and payment, in accounts receivable balance adjustment of the exchange gains and losses at the end of the year, various foreign currency account balance according to the people's Bank of China announced at the end of the market rate middle rate adjustment at the end of the year, the resulting exchange difference, and the purchase and construction of fixed assets related to the borrowing cost capitalization according to principles; belongs to the preparation period included in a long-term deferred expenses; belongs to the production and operation period included in the current profits and losses.

6. 现金等价物的确定标准：本公司将持有的期限短（一般指从购入日起不超过3个月内到期）、流动性强、易于转换为已知金额现金、价值变动风险很小的投资确定为现金等价物。

Standard of cash and cash equivalents: The company will hold a short duration (usually from the purchase date does not exceed due within 3 months), liquidity is strong, readily convertible into known amounts of cash, changes in the value of the investment risk is identified as cash and cash equivalents.

7. 坏账核算方法：（1）坏账确认标准：因债务人破产或者死亡，以其破产财产或者遗产清偿后仍然无法收回的款项；债务人逾期未履行其偿债义务且有确凿证据表明确实无法收回的款项。（2）坏账损失核算方法：直接转销法。

Accounting method of the bad debit: (1): Due to the debtor's bankruptcy bad recognition criteria or death, the bankruptcy property or estate liquidation still unable to recover the sum; the debtor fails to perform its obligations and there is strong evidence of being unable to recover the money. (2) Bad debt losses accounting methods: direct write-off method.

8. 存货核算方法：（1）存货的分类：分为原材料、包装物、低值易耗品、在产品、库存商品等。（2）存货取得和发出的计价方法：采用实际成本法对库存材料和低值易耗品进行核算；库存商品发出采用加权平均法计价。（3）存货的盘存制度：存货采用永续盘存制。（4）低值易耗品和包装物的摊销方法：低值易耗品领用时采用“一次摊销法”核算，生产领用包装物直接计入成本费用。

Inventory calculation method: (1) Inventory classification: divided into raw materials, packaging materials, consumables, in product, inventory goods. (2) Inventory valuation method: made and issued by the actual cost method of inventory material and a low value consumable accounting; stock issued by weighted average method of valuation. (3) Inventory system: using the perpetual inventory system inventory. (4) Low value consumables and packaging method of amortization: low value consumable for using "a method of amortization" accounting, production, packaging, direct plan into cost cost.

9. 固定资产及累计折旧：（1）固定资产确认标准：使用期超过1年的房屋及建筑物、机器设备、运输工具以及其他与生产经营有关的重要设备、器具、工具等；不属于生产经营主要设备的物品，单位价值在2,000元以上，并且使用年限超过2年的，也作为固定资产。（2）固定资产的分类：房屋及建筑物、机器设备、运输工具、电子设备及其他。（3）固定资产的计价方法：按取得时的实际成本计价。（4）固定资产的折旧方法：采用年限平均法。根据各类固定资产的原值或账面价值、预计使用年限和预计净残值率（原值或账面价值的5%）确定其折旧率。各类固定资产折旧年限和折旧率如下：

Fixed assets and accumulated depreciation: (1) Fixed assets confirmation criteria: use of period of more than 1 years of buildings and structures, machinery and equipment, transport equipment and other production of major equipment, appliances, tools; do not belong to production to run main equipment items, unit value is in 2000yuan of above, and the useful life of more than 2 years, as well as fixed asset. (2) The classification of fixed assets: buildings and structures, machinery and equipment, transportation, and other electronic equipment. (3) Valuation method for fixed assets: according to the obtained when the actual cost. (4) Fixed assets depreciation method: using the straight-line method. According to the various types of fixed assets original value or book value, the expected useful life and the expected net salvage value rate (original value or book value 5%) to determine the rate of depreciation. Various types of the period of depreciation of fixed assets and depreciation rates are as follows:

资产类别	折旧年限 (年)	残值率	年折旧率
Fixed assets category	Depreciation life	Residual rate	Annual depreciation rate
房屋及建筑物 House and building	20	5%	4.75%
机器设备类 Machiner and mechanic	10	5%	9.5%
运输工具 Means of transportation	4	5%	23.75%
电子设备及其他 Electronic equipment	3	5%	31.67%

10. 在建工程的核算：（1）在建工程计价及结转为固定资产的时点：在建工程按实际成本计价。当工程已达到预定可使用状态时结转为固定资产。

Accounting of construction in progress: (1) In build project valuation and carry-over of fixed assets in construction time: according to actual cost. When the project has reached a predetermined status can be used when the carry-over of fixed assets.

## 11. 借款费用的会计处理方法 Borrowing costs accounting treatment method

(1) 借款费用资本化的确认原则：为生产经营活动借入的款项所发生的借款费用计入当期损益，为购建固定资产而专门借入的款项，所发生的借款费用，在所购建固定资产达到预定可使用状态前发生的，予以资本化并计入所购建固定资产价值；在所购建固定资产达到预定可使用状态后发生的，于发生时直接计入当期损益。

(1) The capitalization of the borrowing costs to affirm the principle: For the production and operating activities for the money borrowed the borrowing costs incurred in the current profits and losses. For the purchase or construction of fixed assets and specifically borrowed money, borrowing costs incurred, in the purchase and construction of fixed assets to be used before a state, be capitalised as part of the purchase or construction of fixed assets value; in the purchase and construction of fixed assets to be used after the occurrence of the state, to occur directly included profit or loss for the current period.

(2) 资本化期间：从为购建固定资产而专门借入的款项投入到在建项目起，到所购建固定资产达到预定可使用状态止，确认为资本化期间。如果固定资产的购建活动发生非正常中断，并且中断时间连续超过3个月，则暂停借款费用的资本化，直至资产的购建活动重新开始；如果中断是使购建的固定资产达到预定的可使用状态所必要的程序，则借款费用的资本化连续进行。

(2) From the capitalization period for the purchase or construction of fixed assets and specially borrowed money into the project under construction, to purchase and construction of fixed assets is ready for the intended use, recognized as the capitalization period. If the fixed assets purchase and construction activity is interrupted abnormally, and the interruption time continuously for more than 3 months, the capitalization of the borrowing costs are suspended, until the assets activity begins again; if the interrupt is to make the purchase or construction of fixed assets has reached a predetermined status can be used as the necessary procedures, the capitalization of the borrowing costs continuous.

## 12. 无形资产核算方法 Intangible assets accounting method

(1) 无形资产计价方法：无形资产按取得时的实际成本计价。

(1) Intangible assets intangible assets valuation method according to the obtained when the actual cost.

(2) 无形资产摊销年限和摊销方法：以无形资产法定有效年限或受益年限或二者中孰短原则确定；无法确定有效年限或受益年限的，按不超过10年确定。在确定年限内，采用直线法摊销。

(2) The intangible assets amortization period and the amortization method: the intangible-assets in the legal period or benefit period or two in which short principle; unable to determine the effective limit or benefit life, by not more than 10 years to determine. In the setting of period, using the straight-line amortization method.

## 13. 长期待摊费用的核算方法 Long-term deferred expenses accounting methods

(1) 摊销方法：在预计受益期内平均摊销。

(1) The amortization method: in the expected benefit period average amortization.

(2) 摊销年限：按预计受益期确定；在筹建期间发生的开办费，从开始生产经营的当月起一次性计入损益。

(2) The amortization period: according to the expected benefit period identified; in construction occurred during the start-up costs, from the beginning of the production and operation of the disposable losses.

## 14. 所得税的会计处理方法 Methods of accounting treatment of income tax

采用应付税款法 With the introduction of the tax law.

## 三、税项 In three tax

本公司适用的主要税种及其税率如下：The company applies the main categories of taxes and tax rates are as follows:

税种 Tax category	税率 Tax rate	税基 Tax base
增值税 Value added tax	17%	增值额 Added value
所得税 Income tax	25%	应纳税所得额 The amount of taxable income

## 四、会计报表有关项目注释

## Comments about the project accounting statements

## 1. 货币资金 Cash

项 目 Item	期末余额 At end of period	期初余额 At beg period
现金 Cash in hand	3,759,923.69	3,900,634.41
银行存款 Cash in bank	1,760,450.87	1,360,198.11
合 计 Total	5,520,374.56	5,260,832.52

## 2. 应收账款 Accounts receivable

账龄 Aging	期末余额 At end of period		期初余额 At beg period	
	金额 Amount	比例 Proportion	金额 Amount	比例 Proportion
1年以内 Aging under 1 year	6,170,834.79	100%	10,434,906.02	100%
1-2年 Aging 1 to 2 years				
2-3年 Aging 2 to 3 years				
3年以上 More than 3 years				
合计 Total	6,170,834.79	100%	10,434,906.02	100%

主要客户 (major customers) :

金额 Amount

OCL GLOBAL LIMITED

6,109,008.06

## 3. 其他应收款 Other Accounts Receivable

账龄 Aging	期末余额 At end of period		期初余额 At beg period	
	金额 Amount	比例 Proportion	金额 Amount	比例 Proportion
1年以内 Aging under 1 year	2,309.10	0.33%	41,400.58	5.54%
1-2年 Aging 1 to 2 years	670,724.00	96.25%	-	
2-3年 Aging 2 to 3 years	23,787.38	3.41%	705,511.38	94.46%
3年以上 More than 3 years				
合计 Total	696,820.48	100%	746,911.96	100%

## 4. 存货 Inventory

项目 Item	期末余额 At end of period		期初余额 At beg period	
	金额 Amount	比例 Proportion	金额 Amount	比例 Proportion
原材料 Raw material	13,168,059.74	42%	15,000,484.59	46%
库存商品 Merchandize inventory	15,599,586.14	50%	14,739,194.35	45%
生产成本 Work In Progress	2,586,347.40	8%	2,901,872.42	9%
合计 Total	31,353,993.28	100%	32,641,551.36	100%

## 5. 固定资产及累计折旧 Fixed asset Accumulated Depreciation

类别 Category	期初余额 At beg period	本期增加 Increase during the period	本期减少 Decrease of current period	期末余额 At end of period
固定资产原值: Original value of the fixed assets	63,151,087.16	249,499.98	97,840.00	63,302,747.14
1. 房屋及建筑物 House and building	18,763,821.40	63,800.00		18,827,621.40
2. 机器设备 Machinery equipment	42,178,026.35	33,135.90		42,211,162.25
3. 运输设备 Means of transportation	1,202,678.42	149,572.63	97,840.00	1,254,411.05
4. 电子设备及其他 Electronic equipment and others	1,006,560.99	2,991.45		1,009,552.44
累计折旧: Accumulated Depreciation	17,560,475.53	4,866,127.11	74,201.76	22,352,400.88
1. 房屋及建筑物 House and building	3,713,563.55	894,936.26		4,608,499.81
2. 机器设备 Machinery equipment	12,541,582.59	3,688,798.98		16,230,381.57
3. 运输设备 Means of transportation	614,990.53	167,617.94	74,201.76	708,406.71
4. 电子设备及其他 Electronic equipment and others	690,338.86	114,773.93		805,112.79
固定资产净值 Net value of fixed assets	45,590,611.63	-4,616,627.13	23,638.24	40,950,346.26

## 6. 无形资产 Intangible assets

项目 Item	期初余额 At beg period	本期摊销 Decrease of current period	期末余额 At end of period	取得方式 Owned by
1. 土地 Land use rights	11,292,571.37	258,257.64	11,034,313.73	购买 Purchase
合计 Total	11,292,571.37	258,257.64	11,034,313.73	

## 7. 应付账款 Accounts payable

账龄 Aging	期末余额 At end of period		期初余额 At beg period	
	金额 Amount	比例 Proportion	金额 Amount	比例 Proportion
1年以内 Aging under 1 year	13,587,306.03	98.92%	16,525,591.63	99.67%
1-2年内 Aging 1 to 2 years	148,045.95	1.08%	55,198.17	0.33%
2年以上 More than 2 years				
合计 Total	13,735,351.98	100%	16,580,789.80	100%

其中: Including: 主要供应商: Main suppliers 金额 Amount of money

营口宁丰集团有限公司 Yingkou Ning Feng Group Co., Ltd.	4,470,165.28
营口圣泉高科材料有限公司 Yingkou ShengQuan getek material Co., Ltd	418,112.48
营口德盛碳素有限公司 Yingkou Desheng Carbon Co., Ltd	1,758,355.20
大石桥市晟华耐火材料有限公司 Dashiqiao city Shenghua refractories Co., LTD	1,935,004.55

## 8. 预收款项 Unearned revenue

账龄 Aging	期末余额 At end of period		期初余额 At beg period	
	金额 Amount	比例 Proportion	金额 Amount	比例 Proportion
1年以内 Aging under 1 year	2,150,464.39	100%	15,641.64	100%
1-2年内 Aging 1 to 2 years				
合计 Total	2,150,464.39	100%	15,641.64	100%

## 主要客户 (major customers):

序号 The serial number	单位名称 Name of the entity	金额 The amount
1	OCL GLOBAL LTD欧元户 The euro account of OCL GLOBAL LIMITED	33,447.65
2	OCL GLOBAL LTD美元户 The usd account of OCL GLOBAL LIMITED	2,117,016.74

## 9. 应交税费 Tax payable

税种 Tax types	期末余额 At end of period	期初余额 At beg period	法定税率% The statutory tax rate %
应交增值税 VAT	652,437.48	840,587.27	17%
应交所得税 Income tax payable	-206,161.61		25%
应交房产税 Property tax	12,962.75	11,741.29	1.20%
应交土地使用税 Tax for using land	47,687.50	47,687.50	¥ 6元/m <sup>2</sup>
应交个人所得税 Personal income tax payable		-2,870.14	
应交印花税 Should pay stamp duty	3,526.90	5,005.05	计税收入 The tax revenue
城市维护建设税 City Maintenance and Construction Tax	32,621.87	42,029.36	增值税税额的5% VAT amount*5%
教育费附加 Educational Surtax	19,573.12	25,217.62	增值税税额的3% VAT amount*3%

地方教育附加费 Local education extra charges	13,048.75	16,811.75	增值税税额的2% VAT amount*2%
河道费 River fee		6,550.16	营业收入的1% Operating income * 1%
合计 Total	575,696.76	992,759.86	

## 10. 其他应付款 Other accounts payable

账龄 Aging	期末余额 At end of period		期初余额 At beg period	
	金额 Amount	比例 Proportion	金额 Amount	比例 Proportion
1年以内 Aging under 1 year	34,905.71	56.48%	5,479.76	20.37%
1-2年内 Aging 1 to 2 years	26,898.20	43.52%	21,418.44	79.63%
2-3年内 Aging 2 to 3 years		-		
合计 Total	61,803.91	100%	26,898.20	100%

## 11. 长期借款 Long-term loans

项目 Item	期初余额 At beg period	本期增加 Increase during the period	本期减少 Decrease of current period	期末余额 At end of period
OCL GLOBAL LTD	6,706,590.00	24,310.00		6,730,900.00
巴鲁达银行 Bob bank	8,892,048.88	53,152.50	3,590,645.76	5,354,555.62
印度国家银行上海分行 State Bank of India Shanghai branch	18,256,926.90	32,997,498.60	35,489,775.50	15,764,650.00
合计 Total	33,855,565.78	33,074,961.10	39,080,421.26	27,850,105.62

## 12. 其他流动负债 Other current liabilities

项目 Item	期末余额 At end of period	期初余额 At beg period
加工费 Processing fee		293,128.38
电费 power rate	172,715.38	
合计 Total	172,715.38	293,128.38

## 13. 股本 (实收资本) Subscribed capital

投资人 Investor	期末余额 At end of period	期初余额 At beg period
OCL 环球有限公司 OCL Global Co., LTD	36,009,905.84	36,009,905.84
香港宁丰国际投资有限公司 Peace Harvest International Investment Co., LTD	4,418,988.72	4,418,988.72
合计 Total	40,428,894.56	40,428,894.56

## 14. 资本公积 Capital reserve

项目 Item	期初余额 At beg period	本期增加 Increase during the period	本期减少 Decrease of current period	期末余额 At end of period
外币资本折算差额 Foreign currency transaction difference	266.89			266.89
土地评估价值 Land value-added assessment	2,694,737.60		64,160.40	2,630,577.20
合计 Total	2,695,004.49	-	64,160.40	2,630,844.09

## 15. 盈余公积 Surplus reserve

项 目 Item	期初余额 At beg period	本期增加 Increase during the period	本期减少 Decrease of current period	期末余额 At end of period
法定盈余公积 The statutory surplus reserves	1,086,592.37			1,086,592.37
任意盈余公积 Any surplus reserves	543,296.19			543,296.19
合 计 Total	1,629,888.56	-	-	1,629,888.56

## 16. 未分配利润 Undistributed profit

项 目 Item	期末余额 At end of period	期初余额 At beg period
净利润 Net profit	-2,275,147.84	132,962.64
加：年初未分配利润 Plus: the beginning of the undistributed profits	8,956,813.59	9,315,120.24
其他 Others	-14,879.98	-370,948.33
减：提取盈余公积 Less: surplus reserve	-	120,320.96
未分配利润 Undistributed profit	6,666,785.77	8,956,813.59

## 17. 营业收入\营业成本 Operating income\Operating cost

收入/成本类别名称 Income/the cost Category name	营业收入 Operating income		营业成本 Operating cost	
	本年数 Amount of current year	上年数 Amount of prior year	本年数 Amount of current year	上年数 Amount of prior year
出口产品收入 Export income	74,497,956.52	98,382,662.37	65,695,770.70	88,509,108.93
其他业务 Other business	151,841.17		134,598.35	
合 计 Total	74,649,797.69	98,382,662.37	65,830,369.05	88,509,108.93

## 18. 销售费用 Sales expense

项 目 Item	本年数 Amount of current year	上年数 Amount of prior year
一期包装费 Phase I packing charges	1,093,467.18	396,393.91
一期港杂费 Phase I Port miscellaneous expense	1,441,958.57	557,447.10
二期运输费 Phase II transportation costs	148,668.18	157,550.59
二期包装费 Phase II packing charges	91,130.07	238,274.53
二期港杂费 Phase II port miscellaneous expense	137,152.78	1,415,748.20
二期其他 Phase II others		49,729.55
一期运输费 Phase I transportation costs	1,091,323.95	249,016.54
合 计 Total	4,003,700.73	3,064,160.42

## 19. 管理费用 Administrative expense

项 目 Item	本年数 Amount of current year	上年数 Amount of prior year
工资、福利费 Salary, welfare funds	1,320,533.84	862,908.82
业务招待费 Business entertainment	35,764.90	20,650.70
社保费 Endowment premium	845,447.93	482,978.88
税金 Tax and duties	757,741.15	829,854.91
折旧费 Depreciation charge	187,467.31	197,231.34
无形资产摊销 Amortization Of intangible assets	194,097.24	194,658.24
行车费用 Running costs	181,352.57	179,690.53
差旅费 Travel expense	62,341.26	23,064.10

修理费 Repair costs	129,156.63	14,115.00
通讯费 Communication costs	16,886.47	14,942.45
办公费用 Office expenses	88,246.63	32,594.43
保险费 premium	4,364.00	
工会经费 Union funds	57,452.56	32,458.94
其他 Miscellaneous	834,140.57	158,918.62
合计 Total	4,714,993.06	3,044,066.96

## 20. 财务费用 Financial expenses

项 目 Item	本年数 Amount of current year	上年数 Amount of prior year
减: 利息收入 Less: Interest income	4,247.24	3,568.19
利息支出 Interest expenditure	2,319,225.29	2,209,449.99
手续费 Handling fee	264,268.81	236,917.76
汇兑损益 Exchange gains and losses	-437,047.90	638,543.05
其他 Miscellaneous		
合计 Total	2,142,198.96	3,081,342.61

注意: 汇兑收益以负数形式标示

Note: Exchange gain marked as negative

## 21. 营业外收入 Operating income

项 目 Item	本年数 Amount of current year	上年数 Amount of prior year
收到国税返代扣代缴手续费 Tax return receipt withholding fees	3,269.82	2,346.38
其他 Miscellaneous	1,234.78	
合计 Total	4,504.60	2,346.38

## 22. 所得税费用 Income tax expense

项 目 Item	本年数 Amount of current year	上年数 Amount of prior year
当期所得税费用 Tax Exp.-Current		373,455.88
递延所得税费用 Deferred income tax charge		
合计 Total	-	373,455.88

五. 或有事项: 无 Or has the item : no.

六. 资产负债表日后事项的非调整事项: 无. Events after the balance sheet date the non-adjusting events: No.

七. 其他重要事项: 无 Other important matters: No.

营口奥鑫耐火材料有限公司

OCL China Limited

二〇一五年四月四日

April,4,2015





# 企业法人营业执照

(副本) (副本号:1-1)

注册号 210882004013760

名称 辽宁华泰会计师事务所有限责任公司

住所 大石桥市裕大路28号

法定代表人姓名 车荣奎

注册资本 人民币伍拾万元

实收资本 人民币伍拾万元

公司类型 有限责任公司

经营范围 审计查证; 会计咨询; 工程造价咨询; 生产技术咨询; 验资; 鉴证发行。



## 须知

1. 《企业法人营业执照》是企业法人资格和合法经营的凭证。
2. 《企业法人营业执照》分为正本和副本, 正本和副本具有同等法律效力。
3. 《企业法人营业执照》正本应当置于住所的醒目位置。
4. 《企业法人营业执照》不得伪造、涂改、出租、出借、转让。
5. 登记事项发生变化, 应当由公司登记机关申请变更登记, 领取《企业法人营业执照》。
6. 每年三月一日起至六月三十日, 应当参加年度检验。
7. 《企业法人营业执照》被吊销后, 不得开展经营活动或办理经营活动。
8. 办理注销登记, 应当交回《企业法人营业执照》正本和副本。
9. 《企业法人营业执照》遗失或者毁损, 应当在公司登记机关指定的报刊上声明作废, 申请补领。

## 年度检验情况

2001年	2002年	2003年	2004年
合格	合格	合格	合格

请于每年三月一日起至六月三十日参加年检, 不另通知

成立日期 二〇〇一年三月二十二日  
营业期限 至二〇二〇年三月二十二日

