

报 告 书

REPORT

烟台银基联合会计师事务所

YANTAI YINJI UNITED CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Special Purpose Financial Information Prepared for Consolidation Purposes 独立审计师为整合而编制的特殊目的财务信息报告

To
B S R & Co. LLP
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Sector V, Saltlake, Kolkata - 700 091,
India

As requested in your instructions "Himadri Speciality Chemical Limited ('the Group'), Group Audit Instructions" dated 30 November 2021, we have audited, for purposes of your audit of the consolidated financial statements of Himadri Speciality Chemical Limited, the accompanying special purpose standalone financial information of Shandong Dawn Himadri Chemical Industry Ltd as of 31 March 2022 and for the year then ended on pages [05] to [34] of the accompanying financial reporting package of Himadri Speciality Chemical Limited Group. This special purpose financial information has been prepared solely to enable Himadri Speciality Chemical Limited to prepare its consolidated financial statements.

根据您在 2021 年 11 月 30 日的指示 "Himadri Specialty Chemical Limited ('本集团'), 集团审计指示" 中的要求, 为了您对 Himadri Specialty Chemical Limited 的合并财务报表的审计, 我们审计了随附的特殊目的山东道恩海玛德里化工有限公司截至 2022 年 3 月 31 日及该日终了年度的独立财务信息, 载于海玛德里特种化工有限公司集团随附财务报告包的第 [05] 至 [34] 页。编制此特殊目的财务信息的唯一目的是使 Himadri Specialty Chemical Limited 能够编制其合并财务报表。

Management's Responsibility for the Special Purpose Financial Information

Management is responsible for the preparation of this special purpose financial information in accordance with policies and instructions contained in the accounting policies as disclosed in the Annual Report for the year ended 31 March 2022 of the Himadri Speciality Chemical Limited ('Holding Company'), and for such internal control as management determines is necessary to enable the preparation of special purpose financial information that is free from material misstatement, whether due to fraud or error.

管理部门对特殊目的财务信息的责任

管理层对于海玛德里特种化工有限公司根据截至2022年3月31日的年度报告中披露的会计政策和指示编制本专用财务信息所准备的特殊目的财务信息负责, 为了编制不因舞弊或错误而造成重大错报, 管理层确定的内部控制是必要的。

Auditors' Responsibility

Our responsibility is to express an opinion on this special purpose financial information based on the audit. We conducted our audit in accordance with the Independent Auditing Standards for Chinese Certified Public Accountants. According to your request, our audit procedures also include the additional procedures mentioned in your instructions. The Independent Auditing Standards for Chinese Certified Public Accountants require us to comply with professional ethics requirements, plan and perform the audit to obtain reasonable assurance that there is no material misstatement of the financial information for specific purposes. At your request, we plan and execute the audit work in accordance with the level of importance specified in your instructions, which is different from the level of importance used when we design the audit only to express opinions on the special-purpose financial information of the content.

审计师责任

我们的责任是在审计的基础上对这一特殊目的财务信息发表意见。我们按照中国注册会计师独立审计准则进行了审计。根据您的要求，我们的审计程序还包括您的指示中提到的附加程序。中国注册会计师独立审计准则要求我们遵守职业道德要求，计划和执行审计工作以合理保证财务信息不存在特定用途的重大错报。应你方要求，我们按照你方指示中规定的重要性级别计划和执行审计工作，这与我们设计审计仅对公司特殊目的财务信息发表意见时使用的重要性级别不同。内容。

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the special purpose financial information. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the special purpose financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the special purpose financial information 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 accounting estimates made by management, as well as evaluating the overall presentation of the special purpose financial information.

审计包含在过程中去获取有关特殊目的财务信息的数额和披露的审计证据。所需要的程序取决于审计师的判断，包括对由于舞弊或错误导致的特殊目的财务信息重大错报风险的评估。在这些风险评估中，审计师考虑与公司准备特殊财务信息有关的内部控制，以设计适当的审计程序，但其目的并非对公司内部控制的有效性发表意见。审计还包括评价管理层所采用会计政策的适当性和所作会计估计的合理性，以及评价特殊目的财务信息的总体列报。

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The conclusions reached in forming our opinion are based on the component materiality level specified by you in the context of the audit of the consolidated financial statements of the group.

我们相信，我们所获得的审计证据是充分、适当的，为我们发表审计意见提供了依据。我们在形成意见时所达成的结论，乃基于贵公司在审核本集团综合财务报表时所指明的内容重要性水平。

Opinion

In our opinion, the accompanying special purpose standalone financial information for Shandong Dawn Himadri Chemical Industry Ltd as of 31 March 2022 and for the year then ended has been prepared, in all material respects, in accordance with the policies and instructions issued by Himadri Speciality Chemical Limited's management and disclosed accounting policies.

意见

在我们看来，随附的2022年3月31日的山东道恩海玛德里化工有限公司的特殊目的独立财务信息到今年已经准备结束，在所有材料方面，已按照政策和指示签发，并依据会计政策披露。

Restriction on Use and Distribution

This special purpose financial information has been prepared for purposes of providing information to Himadri Speciality Chemical Limited to enable it to prepare the consolidated financial statements of the group. The special purpose financial information is a complete set of financial statements of Shandong Dawn Himadri Chemical Industry Ltd in accordance with applicable financial reporting framework underlying the group's accounting policies and is intended to give a true and fair view of the financial position of Shandong Dawn Himadri Chemical Industry Ltd as of 31 March 2022, and of its financial performance, and its cash flows for the year then ended in accordance with applicable financial reporting framework underlying the group's accounting policies.

This report is intended solely for B S R & Co. LLP and should not be used by (or distributed to) other parties.

限制使用和分发

本特殊目的财务信息是为了向海玛德里特种化工有限公司提供信息，使其能够编制集团的整合财务报表而编制。特殊目的财务信息是山东道恩海玛德里化工有限公司按照集团的适用财务报告框架以及会计政策编制的一套完整的财务报表，是为了在真正的和公平的视角上表现山东道恩海玛德里化工有限公司截至2022年3月31日的财务状况，财务表现及其在当年终了时的现金流。

本报告仅供B S R & Co. LLP使用，不得向其他各方分发。

烟台银基联合会计师事务所

Yantai Yinji United Certified Public Accountants



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



中国·龙口

Longkou, China

报告日期：2022年7月11日

Report date: 11th July 2022

SHANDONG DAWN HEMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛德星化工有限公司
 Standalone Balance Sheet as at 31st March 2022 截至2022年03月31日的独立资产负债表



	Note注	Amount in RMB				
		Mar'22 Qtr Ended	Dec'21 Qtr Ended	Mar'21 Qtr Ended	Mar'22 Yearly	Mar'21 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	4,83,06,878	7,01,30,324	7,15,03,661	4,83,06,878	7,15,03,661
(b) Capital work-in-progress 进展中的资产	1	-	-	-	-	-
(c) Right To Use 使用权	1	63,15,789	64,89,327	70,09,939	63,15,789	70,09,939
(d) Other intangible assets 其他无形资产	1	-	-	-	-	-
Total non-current assets		5,46,22,667	7,66,19,651	7,85,13,600	5,46,22,667	7,85,13,600
(2) Current assets 流动资产						
(a) Inventories 库存	2	-	44,16,519	44,16,519	-	44,16,519
(b) Financial assets 金融资产						
(i) Trade receivables 应收账款	3	-	-	-	-	-
(ii) Cash and cash equivalents 现金及现金等价物	4	1,925	93,097	6,05,480	1,925	6,05,480
(c) Other current assets 其他流动资产	5	20,39,874	20,00,154	24,00,237	20,39,874	24,00,237
Total current assets 流动资产		20,41,799	65,09,770	74,22,236	20,41,799	74,22,236
TOTAL ASSETS 总资产		5,66,64,466	8,31,29,421	8,59,35,836	5,66,64,466	8,59,35,836
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	(8,76,24,047)	(6,23,26,572)	(6,02,97,854)	(8,76,24,047)	(6,02,97,854)
Total equity 权益总额		(3,76,24,047)	(1,23,26,572)	(1,02,97,854)	(3,76,24,047)	(1,02,97,854)
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
(ii) Lease liabilities 租赁负债	11a	33,39,216	34,42,110	39,81,393	33,39,216	39,81,393
(b) Other Non-current liabilities 其他非流动负债	11	-	-	-	-	-
Total non-current liabilities 非流动负债总额		5,51,70,243	5,52,73,137	5,58,12,420	5,51,70,243	5,58,12,420
(2) Current liabilities 流动负债						
(a) Financial liabilities 金融负债						
(i) Trade payables 贸易应付款项	9	6,51,698	25,58,049	22,97,987	6,51,698	22,97,987
(ii) Borrowings 借款	10	1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639
(iii) Lease liabilities 租赁负债	11a	7,82,550	7,82,550	7,82,550	7,82,550	7,82,550
(b) Other current liabilities 其他流动负债	11	2,37,38,382	2,28,96,618	2,33,95,093	2,37,38,382	2,33,95,093
Total current liabilities 流动负债总额		3,91,18,270	4,01,82,856	4,04,21,269	3,91,18,270	4,04,21,269
TOTAL EQUITY AND LIABILITIES 权益负债合计		5,66,64,466	8,31,29,421	8,59,35,836	5,66,64,466	8,59,35,836

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

SHANDONG DAWN HEMADRI CHEMICAL INDUSTRY LTD 山东道恩玛特基化工有限公司
 Standalone Statement of Profit and Loss for the period ended 31st March 2022 截至2022年03月31日的独立损益表

		Amount in RMB					
		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21	
		Note注	Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
I.	Revenue from operations 业务收入	12	-	-	-	4,850	-
II.	Other income 其他收入	13	-	-	-	4,850	-
III.	Total income (I + II) 总计(I+II)		-	-	-	4,850	-
IV.	Expenses 花费						
	Cost of Material Consumed 材料成本	14	8,51,069	-	-	8,51,069	-
	Change in inventories of finished goods and work-in-progress 成品和在制品存货的变	15	18,21,254	0	26,979	1,68,863	1,91,683
	Employee Benefit Expenses 员工福利费用	16	66,506	42,118	37,666	1,42,736	1,60,857
	Finance costs 财务费用	17	32,661	37,921	6,34,666	25,25,260	25,28,784
	Depreciation and amortization expense 折旧及摊销费用	1	6,31,316	6,31,316	6,34,849	8,49,511	12,84,561
	Net Foreign Exchange Loss/(Gain) 外汇净损益		(1,48,236)	(3,26,194)	(3,97,123)	(8,49,511)	(2,84,561)
	Other expenses 其他费用	18	6,77,238	(24,899)	1,64,183	13,05,710	5,58,872
	Total expenses 费用总计		39,31,808	3,60,562	4,79,753	89,65,376	32,24,799
V.	Profit / (Loss) before exceptional item and tax		(39,31,808)	(3,60,562)	(4,79,753)	(59,60,526)	(32,24,799)
VI.	Exceptional item						
	Impairment loss on property plant and equipments	19	(2,13,65,667)	-	-	(2,13,65,667)	-
V.	Profit before tax (III-FV) 税前利润(III-IV)		(2,52,97,475)	(3,60,562)	(4,79,753)	(2,73,26,193)	(32,24,799)
VI.	Tax expenses 税费						
	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 与往年有关的所得税		-	-	-	-	-
VII.	Profit for the year (V-VI) 本年度利润(V-VI)		(2,52,97,475)	(3,60,562)	(4,79,753)	(2,73,26,193)	(32,24,799)
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 重新计量净确定收益计划		-	-	-	-	-
	(b) Net gain/(loss) on investment in equity instruments accounted at fair value		-	-	-	-	-
	投资于以公允价值计量的权益工具净损益		-	-	-	-	-
	(c) Income taxes relating to items that will not be reclassified to profit or loss		-	-	-	-	-
	涉及不能重新分类为损益的项目的所得税		-	-	-	-	-
	Net other comprehensive income not to be reclassified subsequently to profit or loss		-	-	-	-	-
	其他综合收益收入净额，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		-	-	-	-	-
	与损益重新分类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)		(2,52,97,475)	(3,60,562)	(4,79,753)	(2,73,26,193)	(32,24,799)



SHANDONG DAWN HEMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛基化工有限公司

Statement of Changes in Equity for the Period ended 31 March 2022
2022年03月31日终了期间的权益变动表



A. Equity share capital 股本

Particulars 细节	Note 注意	Amount 量
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
Changes in equity share capital during the period 期内权益股本变动		
Balance as at 30th June 2021 截至2021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	6	
Balance as at 30th Sept 2021 截至2021年9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 31st Dec 2021 截至2021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 2022 截至2022年03月31日的余额		5,00,00,000

B. Other equity 其他权益

SHANDONG DAWN HEMADRI CHEMICAL INDUSTRY LTD 山东道恩海玛基化工有限公司
Statement of Changes in Equity for the Period ended 31 March 2022
2022年03月31日终了期间的权益变动表

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
		Retained earnings 留存收益	Reassessment of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 Jun 2022 2022年01月1日余额		(6,23,26,572)				(6,23,26,572)
Total comprehensive income during the period 期内综合收益总额		(2,52,97,475)				(2,52,97,475)
Profit for the period 本期利润		(2,52,97,475)				(2,52,97,475)
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		(2,52,97,475)	-	-	-	(2,52,97,475)
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 43 (d)						-
Share based payments- Equity settled 39						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 结转至债券赎回准备金						-
Balance at 31 March 2022 2022年03月31日余额		(8,76,24,047)	-	-	-	(8,76,24,047)

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
		Retained earnings 留存收益	Reassessment of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 Oct 2021 2021年10月1日余额		(6,19,66,811)				(6,19,66,811)
Total comprehensive income during the period 期内综合收益总额		(3,60,562)				(3,60,562)
Profit for the period 本期利润		(3,60,562)				(3,60,562)
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		(3,60,562)	-	-	-	(3,60,562)
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 43 (d)						-
Share based payments- Equity settled 39						-
Transfer from debenture redemption reserve 从债券赎回准备金中转出						-
Transfer to debenture redemption reserve 结转至债券赎回准备金						-
Balance at 31 Dec 2021 2021年12月31日余额		(6,23,26,572)	-	-	-	(6,23,26,572)

B. Other equity (Continued)

Particulars 细节	Note 注意	Reserve and surplus 储备和盈余	Items of Other comprehensive income			Total
		Retained earnings 留存收益	Reassessment of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 Jan 2021 2021年01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)						
Transfer from debenture redemption reserve 从债券赎回准备金中转出						
Transfer to debenture redemption reserve 转往债券赎回准备金						
Balance at 31 Mar 2021 2021年03月31日余额		(6,02,97,854)				(6,02,97,854)

Standalone Statement of Changes in Equity for the Period ended 31 March 2022

2022年03月31日终了期间的独立权益变动表

B. Other equity (Continued)

Particulars 细节	Note 注意	Reserve and surplus 储备和盈余	Items of Other comprehensive income			Total
		Retained earnings 留存收益	Reassessment of defined benefit plan	Effective portion of cash flow hedge	Equity instruments through other comprehensive income	
Balance at 1 Apr 2021 2021年4月1日余额		(6,02,97,854)				(6,02,97,854)
Total comprehensive income during the period 期内综合收益总额						
Profit for the period 本期利润		(2,73,26,193)				(2,73,26,193)
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		(2,73,26,193)				(2,73,26,193)
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 转往债券赎回准备金						
Balance at 31 March 2022 2022年03月31日余额		(8,76,24,047)				(8,76,24,047)

附注37

Standalone Statement of Changes in Equity for the Period ended 31 March 2022

2022年03月31日终了期间的独立权益变动表

B. Other equity (Continued)

Particulars 细节	Note 注意	Reserve and surplus 储备和盈余	Items of Other comprehensive income			Total
		Retained earnings 留存收益	Reassessment 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		(5,70,63,055)				(5,70,63,055)
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 转往债券赎回准备金						
Balance at 31 March 2021 2021年3月31日余额		(6,02,97,854)				(6,02,97,854)

Significant accounting policies 重要会计政策

3

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

SHANDONG BAWEN CHEMICAL INDUSTRY LTD. 山东博威化工有限公司

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

Particulars	Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
	Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
A. CASH FLOW FROM OPERATING ACTIVITIES 经营活动产生的现金流量					
Net Profit before Tax 税前净利润	(2,12,97,475)	(1,90,543)	(4,74,734)	(3,73,26,197)	(30,34,799)
Adjustments to: 调整为					
Finance costs 财务费用					
Depreciation 折旧	6,31,316	6,31,216	4,55,049	25,29,268	29,28,784
Loss on disposal of Fixed Asset 固定资产处置损失	-	-	-	-	6,235
Impairment of Property, Plant and Equipments 资产/设备及减值	2,11,65,667	-	-	2,11,65,667	-
Operating Cash Flow before Working Capital changes 经营活动现金流量	(33,06,491)	3,70,754	1,64,259	(14,14,260)	(6,97,780)
Adjustments to: 调整为					
(Increase)/Decrease in Inventories (增加)/减少库存	46,16,519	-	-	46,16,519	-
(Increase)/Decrease in Trade Receivables 贸易应收的增加/减少	-	-	-	-	-
(Increase)/Decrease in Short Term Loans and Advances (增加)/减少短期贷款和垫款	(9,719)	33,633	2,43,159	3,60,363	1,34,791
Increase/(Decrease) in Trade payables 贸易应付账款的增加/减少	(19,06,551)	(26,000)	(25,12,822)	(16,46,289)	(22,17,848)
Increase/Decrease in Other Liabilities 其他流动负债增加/减少	7,34,876	(2,81,208)	11,98,453	(2,98,288)	6,05,483
Cash Generated from operations 经营产生的现金流	(21,172)	(3,296)	(6,67,915)	16,02,251	(21,14,517)
Net Cash Inflow From operating Activities 经营产生的净现金流量	(21,172)	(3,296)	(6,67,915)	16,02,251	(21,14,517)
B. CASH FLOW FROM INVESTING ACTIVITIES 投资活动产生的现金流量					
Purchase of Fixed Assets 购建资产	-	-	-	-	-
(Including capital work in progress) (包括进行中的资本工作)	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	2,598
	-	-	-	-	2,598
C. CASH FLOW FROM FINANCING ACTIVITIES 筹资活动产生的现金流量					
Secured Loan Taken (Repayment of Loan) 有担保贷款(偿还贷款)	-	-	-	-	-
Interest Paid 利息	-	-	-	-	-
Net Increase/(Decrease) in Cash /Cash Equivalents 现金/现金等价物净增加/减少	(91,172)	(2,296)	(6,67,415)	(6,05,555)	(21,11,857)
Cash/Cash Equivalents at the beginning of the year 年初的现金/现金等价物	93,697	96,367	12,72,886	6,05,489	27,17,537
Cash/Cash Equivalents at the end of the year 年末的现金/现金等价物	1,925	93,697	6,05,486	1,925	6,05,489



Notes to the Standalone financial statements for the year ended 31st March 2022 截至2022年03月31日的独立财务报表附注

Note 1 - Fixed Assets 附注1-固定资产

Yonghe Food assets (in RMB thousands) (人民币千元)

Particulars	注释	Land	Leasehold land	Buildings	Plant and equipment	Furniture and fixtures	Others	Subtotal	Impairment
Cost									
Balance at 1 April 2021	截至2021年4月1日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Additions	添置								
Other adjustments	其他调整								
Exchange differences	汇兑差额								
Long term deferred acquisition	长期递延收购				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 30 June 2021	截至2021年6月30日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 1 July 2021	截至2021年7月1日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Additions	添置								
Disposals	处置								
Other adjustments	其他调整								
Exchange differences	汇兑差额								
Long term deferred acquisition	长期递延收购				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 30 Sep 2021	截至2021年9月30日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 1 Oct 2021	截至2021年10月1日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Additions	添置								
Disposals	处置								
Other adjustments	其他调整								
Exchange differences	汇兑差额								
Long term deferred acquisition	长期递延收购				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 31 Dec 2021	截至2021年12月31日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 1 Jan 2022	截至2022年1月1日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Additions	添置								
Disposals	处置								
Other adjustments	其他调整								
Exchange differences	汇兑差额								
Long term deferred acquisition	长期递延收购				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Balance at 31 Mar 2022	截至2022年3月31日的余额				4,181,463.43	2,721,275.15	5,564.79	8,908,303.37	
Impairment	减值								
Balance at 1 April 2021	截至2021年4月1日的余额				59,512,871.16	1,268,832.28	6,262.32	60,787,965.76	74,271.12
Disposals for the quarter	季度处置				83,448,891.46	1,368,838.58	4,267.71	84,822,997.75	31,211.12
Accumulated depreciation at the quarter end	季度末累计折旧				1,612,985.74	1,744,282.12	14,448	3,371,715.96	1,844.51
Balance at 30 June 2021	截至2021年6月30日的余额				81,262,856.28	1,212,822.71	4,411.33	82,480,090.32	71,866.61
Balance at 1 July 2021	截至2021年7月1日的余额				81,262,856.28	1,212,822.71	4,411.33	82,480,090.32	71,866.61
Disposals for the quarter	季度处置				8,274,993.20	1,014,672.22	6,417.11	9,296,082.53	21,281.12
Accumulated depreciation at the quarter end	季度末累计折旧				1,612,985.74	1,744,282.12	14,448	3,371,715.96	1,844.51
Balance at 30 Sep 2021	截至2021年9月30日的余额				81,367,871.21	1,206,878.21	5,697.32	82,580,446.74	71,509.12
Balance at 1 Oct 2021	截至2021年10月1日的余额				81,367,871.21	1,206,878.21	5,697.32	82,580,446.74	71,509.12
Disposals for the quarter	季度处置				1,612,985.74	1,744,282.12	14,448	3,371,715.96	1,844.51
Accumulated depreciation at the quarter end	季度末累计折旧				81,367,871.21	1,206,878.21	5,697.32	82,580,446.74	71,509.12
Balance at 31 Dec 2021	截至2021年12月31日的余额				80,884,885.47	1,211,112.11	5,262.22	82,099,259.80	71,571.12
Balance at 1 Jan 2022	截至2022年1月1日的余额				80,884,885.47	1,211,112.11	5,262.22	82,099,259.80	71,571.12
Disposals for the quarter	季度处置				1,612,985.74	1,744,282.12	14,448	3,371,715.96	1,844.51
Accumulated depreciation at the quarter end	季度末累计折旧				80,884,885.47	1,211,112.11	5,262.22	82,099,259.80	71,571.12
Balance at 31 March 2022	截至2022年3月31日的余额				79,271,897.73	1,215,837.23	5,810.22	80,493,545.18	71,571.12
Disposals for the quarter	季度处置				1,612,985.74	1,744,282.12	14,448	3,371,715.96	1,844.51
Accumulated depreciation at the quarter end	季度末累计折旧				79,271,897.73	1,215,837.23	5,810.22	80,493,545.18	71,571.12
Balance at 31 Mar 2022	截至2022年3月31日的余额				79,271,897.73	1,215,837.23	5,810.22	80,493,545.18	71,571.12
Impairment	减值								
Balance at 1 April 2021	截至2021年4月1日的余额				1,324,874.12	1,864,444.45	1,000.07	3,190,318.64	74,174.12
Balance at 30 Jun 2021	截至2021年6月30日的余额				1,324,874.12	1,864,444.45	1,000.07	3,190,318.64	74,174.12
Balance at 30 Sep 2021	截至2021年9月30日的余额				1,324,874.12	1,864,444.45	1,000.07	3,190,318.64	74,174.12
Balance at 31 Dec 2021	截至2021年12月31日的余额				1,324,874.12	1,864,444.45	1,000.07	3,190,318.64	74,174.12
Balance at 31 Mar 2022	截至2022年3月31日的余额				1,324,874.12	1,864,444.45	1,000.07	3,190,318.64	74,174.12





Table 1 - Equity Account (Continued) (RMB)	项目 (人民币)	Carrying value 12/31/2012	Change in carrying value	Total
2009 年 12 月 31 日余额	股本	1,000,000	-	1,000,000
2010 年 1 月 1 日余额	股本	1,000,000	-	1,000,000
2010 年 1 月 1 日余额	资本公积	20,000,000	-	20,000,000
2010 年 1 月 1 日余额	盈余公积	10,000,000	-	10,000,000
2010 年 1 月 1 日余额	未分配利润	10,000,000	-	10,000,000
2010 年 12 月 31 日余额	股本	1,000,000	-	1,000,000
2010 年 12 月 31 日余额	资本公积	20,000,000	-	20,000,000
2010 年 12 月 31 日余额	盈余公积	10,000,000	-	10,000,000
2010 年 12 月 31 日余额	未分配利润	10,000,000	-	10,000,000
2011 年 1 月 1 日余额	股本	1,000,000	-	1,000,000
2011 年 1 月 1 日余额	资本公积	20,000,000	-	20,000,000
2011 年 1 月 1 日余额	盈余公积	10,000,000	-	10,000,000
2011 年 1 月 1 日余额	未分配利润	10,000,000	-	10,000,000
2011 年 12 月 31 日余额	股本	1,000,000	-	1,000,000
2011 年 12 月 31 日余额	资本公积	20,000,000	-	20,000,000
2011 年 12 月 31 日余额	盈余公积	10,000,000	-	10,000,000
2011 年 12 月 31 日余额	未分配利润	10,000,000	-	10,000,000
2012 年 1 月 1 日余额	股本	1,000,000	-	1,000,000
2012 年 1 月 1 日余额	资本公积	20,000,000	-	20,000,000
2012 年 1 月 1 日余额	盈余公积	10,000,000	-	10,000,000
2012 年 1 月 1 日余额	未分配利润	10,000,000	-	10,000,000
2012 年 12 月 31 日余额	股本	1,000,000	-	1,000,000
2012 年 12 月 31 日余额	资本公积	20,000,000	-	20,000,000
2012 年 12 月 31 日余额	盈余公积	10,000,000	-	10,000,000
2012 年 12 月 31 日余额	未分配利润	10,000,000	-	10,000,000

Table 2	项目	2012 12/31	2011 12/31	2010 12/31	2009 12/31
Capital and other reserves	资本和其他权益	-	-	-	-
Capital reserve	资本公积	-	-	-	-
Reserve for contingencies	预计负债	-	-	-	-
Other reserves	其他权益	-	-	-	-
Total	合计	-	-	-	-



		Amount in RMB				
		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
2 Inventories	存货					
<i>(Values at the lower of cost and net realizable 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
Work In Progress	工作正在进行中					
Finished Goods	产成品	-	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
Packing Material	包装材料	-	99,616	99,616	-	99,616
		-	44,16,519	44,16,519	-	44,16,519
3 Trade receivables	贸易应收款项					
		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
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	应收账款坏账呆账-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'22	Dec'21	Mar'21	Mar'22	Mar'21
Cash on hand	手上的现金	144	24,879	1,207	144	1,207
Balances with banks	银行存款					
- On current accounts	- 经常账户	1,781	69,018	6,84,273	1,781	6,84,273
		1,925	93,897	6,85,480	1,925	6,85,480
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'22	Dec'21	Mar'21	Mar'22	Mar'21
Advances for supplies	耗材预付款					
Unsecured, considered good	无抵押, 认为不错	11,25,703	11,25,703	11,27,903	11,25,703	11,27,903
Unsecured, considered doubtful	无抵押, 有疑问	-	-	-	-	-
Less: Allowances for unsecured doubtful advances	减: 无担保可疑垫款准备金	11,25,703	11,25,703	11,27,903	11,25,703	11,27,903
		11,25,703	11,25,703	11,27,903	11,25,703	11,27,903
Others	其他					
Other Account Receivable	其他应收款	4,57,478	5,19,623	9,28,852	4,57,478	9,28,852
Others	其他	4,56,693	3,54,828	3,43,482	4,56,693	3,43,482
		20,39,874	20,36,154	24,00,237	20,39,874	24,00,237

Amount in RMB

		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
		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
		<u>5,00,00,000</u>	<u>5,00,00,000</u>	<u>5,00,00,000</u>	<u>5,00,00,000</u>	<u>5,00,00,000</u>
7 Other Equity	其他权益					
Retained Earnings	留存收益	(8,76,24,047)	(6,23,26,372)	(6,02,97,854)	(8,76,24,047)	(6,02,97,854)
		<u>(8,76,24,047)</u>	<u>(6,23,26,372)</u>	<u>(6,02,97,854)</u>	<u>(8,76,24,047)</u>	<u>(6,02,97,854)</u>



		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
		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	付息长期贷款	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					
		6,51,698	25,58,049	22,97,987	6,51,698	22,97,987
		6,51,698	25,58,049	22,97,987	6,51,698	22,97,987
Non-current	非当前	-	-	-	-	-
Current	当前	6,51,698	25,58,049	22,97,987	6,51,698	22,97,987
		6,51,698	25,58,049	22,97,987	6,51,698	22,97,987
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	1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639
		1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639	1,39,45,639
11 Other liabilities	其他流动负债					
Current						
Statutory Dues	法定会费					
Advances From Customers	客户预付款	2,35,78,695	2,28,56,931	2,33,51,302	2,35,78,695	2,33,51,302
Other Current Liabilities	其他流动负债	1,59,687	39,687	43,791	1,59,687	43,791
		2,37,38,382	2,28,96,618	2,33,95,093	2,37,38,382	2,33,95,093
Non-Current	非当前	-	-	-	-	-
Current	当前	2,37,38,382	2,28,96,618	2,33,95,093	2,37,38,382	2,33,95,093
		2,37,38,382	2,28,96,618	2,33,95,093	2,37,38,382	2,33,95,093
11A. Lease liabilities	租赁负债					
Lease Obligation	租赁义务	41,21,766	42,24,008	47,63,943	41,21,766	47,63,943
		41,21,766	42,24,008	47,63,943	41,21,766	47,63,943
Non-Current	非当前	33,39,216	34,42,110	39,81,393	33,39,216	39,81,393
Current	当前的	7,82,550	7,82,550	7,82,550	7,82,550	7,82,550
		7,82,550	7,82,550	7,82,550	7,82,550	7,82,550

		Amount in RMB				
		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
12 Revenue from operations	营业收入					
- Carbon materials and chemicals	碳材料和化学物料	-	-	-	-	-
Sale of products	产品销售	-	-	-	-	-
Other operating revenue	其他营业收入	-	-	-	-	-
- Other (including export incentive etc.)	其他 (包括出口退税等)	-	-	-	-	-
Total revenue from operations	营业总收入	-	-	-	-	-
Revenue disaggregation is as follows:		收入分类如下:				
(a) Type of goods	商品种类					
- Carbon materials and chemicals	碳材料和化学物料	-	-	-	-	-
Total revenue from contracts with customers	来自客户合同的总收入	-	-	-	-	-
(b) Geographical market	地理市场					
India	印度	-	-	-	-	-
Domestic	国内	-	-	-	-	-
Export (Other than India)	出口 (印度以外)	-	-	-	-	-
Total revenue from contracts with customers	来自客户合同的总收入	-	-	-	-	-
(c) Reconciliation of Revenue from sale of products with the contracts	合同规定的产品销售收入对账					
Contracted price	合同约定价	-	-	-	-	-
Less: adjustment for variable consideration	减: 调整为可变考虑	-	-	-	-	-
(d) Information about major customers	有关主要客户的信息					
AAT Global Ltd	AAT全球有限公司	-	-	-	-	-
Shouxi Densu Carbon	耐和电工业	-	-	-	-	-
13 Other income	其他的收入					
Miscellaneous	杂项收入	Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
		-	-	-	4,850	-
		-	-	-	4,850	-
		Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
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	8,51,009	8,51,009	8,51,009	8,51,009	8,51,009
Add: Purchases	添加: 购买	-	-	-	-	-
Rates and taxes (VAT on AAT sale)	税率和税费 (AAT出售的增值税)	-	-	-	-	-
Inventory of raw materials at the end of the year	年末原材料库存	-	8,51,009	8,51,009	-	8,51,009
Cost of materials consumed	材料消耗成本	8,51,009	-	8,51,009	8,51,009	-
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'22	Dec'21	Mar'21	Mar'22	Mar'21
Finished goods	产成品	18,21,254	18,21,254	18,21,254	18,21,254	18,21,254
Closing inventories	期末存货	18,21,254	18,21,254	18,21,254	18,21,254	18,21,254
Finished goods	产成品	-	18,21,254	18,21,254	-	18,21,254
Change in inventories of finished goods	产成品存货变动	18,21,254	0	-	18,21,254	-
16 Employee Benefit Expenses	员工福利费					
Salaries and wages	工资	34,240	514	(528)	54,070	1,39,940
Staff welfare expenses	员工福利费	28,266	41,584	27,408	1,14,753	51,713
		62,506	42,118	26,979	1,68,823	1,91,653
17 Finance costs	财务费用					
Interest expense on financial liabilities	金融负债利息支出	Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
- Interest paid to Holding Company	- 支付给控股公司的利息	-	-	-	-	-
- Other	- 其他	-	-	-	-	-
Finance Lease	融资租赁	32,196	36,300	36,898	1,40,373	1,59,329
Other borrowing costs	其他借款成本	555	1,561	707	2,361	729
		32,751	37,861	37,605	1,42,734	1,60,057



		Mar'22 Qtr Ended	Dec'21 Qtr Ended	Mar'21 Qtr Ended	Mar'22 Yearly	Mar'21 Yearly
18 Other expenses	其他费用					
Consumption of stores and spares*	商店和备件的消耗*	2,14,165	212	225	2,14,952	2,110
Power and fuel	电力和燃料	11,183	5,144	6,759	26,364	31,761
Rates and taxes	差及税项	39,687	39,687	39,687	1,58,747	1,63,614
Repairs to Machinery	机械维修	-	-	-	-	-
Payment to auditor's	付给核数师的款项	-	15,000	8,000	45,000	32,000
Insurance	保险	-	-	-	-	-
Packing Expenses	包装费用	-	-	-	-	-
Freight and forwarding expenses	货运费用	3,99,775	(1,07,016)	71,713	4,06,992	71,713
Travelling and conveyance expenses	差旅费	-	430	450	38,956	33,386
Miscellaneous expenses	杂项开支	12,428	22,044	41,349	4,14,698	2,24,288
		<u>6,77,238</u>	<u>(24,499)</u>	<u>1,68,183</u>	<u>13,05,710</u>	<u>5,58,872</u>
		Mar'22 Qtr Ended	Dec'21 Qtr Ended	Mar'21 Qtr Ended	Mar'22 Yearly	Mar'21 Yearly
19 Impairment Loss	减值损失					
On Property Plant and Equipments	论物业厂房及设备	2,13,65,667	-	-	2,13,65,667	-
		<u>2,13,65,667</u>	<u>-</u>	<u>-</u>	<u>2,13,65,667</u>	<u>-</u>



RELATED PARTY DISCLOSURES 关联方披露

(A)

List of Related Parties where control exists

Name of Related Party 关联方名称	Principal place of business 营业地点	(Percentage)				
		Mar'22 Qtr Ended	Dec'21 Qtr Ended	Mar'21 Qtr Ended	Mar'22 Yearly	Mar'21 Yearly
AAT GLOBAL LIMITED(AAT) 安源晨晖有机硅有限公司 Holding Company of Shandong Dawn Hemsol Chemical Industry Limited (SINCE) 山东晨晖有机硅化工有限公司的控股公司	Hongkong 中国香港	94	94	94	94	94
HEMADRE SPECIALTY CHEMICAL LIMITED(ISC) 晨晖特种有机硅有限公司 Holding Company of AAT 安源晨晖有机硅有限公司之控股公司	Indonesia	100	100	100	100	100

(B)

The following transactions were carried out with related parties in ordinary course of business 下列交易是在日常业务过程中与关联方进行的

(Amount in RMB)

Name of Related Party 关联方名称	Nature of Transaction 交易本质	Mar'22	Dec'21	Mar'21	Mar'22	Mar'21
		Qtr Ended	Qtr Ended	Qtr Ended	Yearly	Yearly
AAT GLOBAL LIMITED 安源晨晖有机硅有限公司	Goods sold to holding Co(AAT)	-	-	-	-	-
	安源晨晖公司(AAT)向晨晖	-	-	-	-	-
	Reimbursement of Support service from AAT	-	-	-	-	-
	晨晖提供的支持服务	90,000	90,000	90,000	360,000	360,000
	Interest holding Co paid(reversed) 支付给AAT的利息	-	-	-	-	-
	Long Term Loan (Interest Free)	-	-	-	-	-
	Amount Due to Holding Co(AAT)	-	-	-	-	-
HEMADRE SPECIALTY CHEMICAL LIMITED	欠控股公司借款(AAT)	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027	5,18,31,027
	- For Long Term Loan 长期借款	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) 短期借款 (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 materials) 其他借款 (材料)	2,35,78,695	2,28,56,931	2,33,81,302	2,35,78,695	2,33,81,302
	其他预付款 (材料费)	1,20,000	-	-	1,20,000	-
	Amount payable 应付金额	-	-	-	-	-



Fair Value Assessment: Recipients 公允价值计量基础

The fair value of the financial assets and liabilities are included in the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.
金融资产的公允价值是指该资产在资产负债表日与交易对手之间以公允价值交换的金额，即公允价值。

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的账面价值和公允价值，包括它们符合公允价值等级的中国水平。

As at 31st March 2022	Note no.	Amortised cost	Carrying value		Total carrying amount
			Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	
Financial assets: 金融资产:					
Trade receivables 贸易应收账款	3	-	-	-	-
Cash and cash equivalents 现金及现金等价物	4	1,923	-	-	1,923
Total 总计					
Financial liabilities: 金融负债:					
Borrowings (Non Current) 借款 (非流动)	8	5,183,637	-	-	5,183,637
Trade payables 贸易应付账款	9	4,514,098	-	-	4,514,098
Borrowings (Current) 借款 (流动)	10	1,394,639	-	-	1,394,639
Loan liabilities 租赁负债	11a	43,317,966	-	-	43,317,966
Total 总计					
		7,936,340	-	-	7,936,340

Note - No Fair Value Measurement is applicable. Hence No disclosure of Level 1,2,3
注: - 不适用公允价值计量。因此, 不披露 1,2,3 级

As at 31st Dec 2021	Note no.	Amortised cost	Carrying value		Total carrying amount
			Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	
Financial assets: 金融资产:					
Trade receivables 贸易应收账款	3	-	-	-	-
Cash and cash equivalents 现金及现金等价物	4	53,697	-	-	53,697
Total 总计					
		53,697	-	-	53,697
Financial liabilities: 金融负债:					
Borrowings (Non Current) 借款 (非流动)	8	5,183,637	-	-	5,183,637
Trade payables 贸易应付账款	9	25,98,049	-	-	25,98,049
Borrowings (Current) 借款 (流动)	10	1,394,639	-	-	1,394,639
Loan liabilities 租赁负债	11a	43,317,966	-	-	43,317,966
Total 总计					
		7,269,317	-	-	7,269,317

Note - No Fair Value Measurement is applicable. Hence No disclosure of Level 1,2,3
注: - 不适用公允价值计量。因此, 不披露 1,2,3 级

As at 31st March 2021	Note no.	Amortised cost	Carrying value		Total carrying amount
			Financial assets/liabilities at FVTPL	Financial assets/liabilities at FVOCI	
Financial assets: 金融资产:					
Trade receivables 贸易应收账款	3	-	-	-	-
Cash and cash equivalents 现金及现金等价物	4	6,05,480	-	-	6,05,480
Total 总计					
		6,05,480	-	-	6,05,480
Financial liabilities: 金融负债:					
Borrowings (Non Current) 借款 (非流动)	8	5,183,637	-	-	5,183,637
Trade payables 贸易应付账款	9	22,97,967	-	-	22,97,967
Borrowings (Current) 借款 (流动)	10	1,394,639	-	-	1,394,639
Loan liabilities 租赁负债	11a	47,63,943	-	-	47,63,943
Total 总计					
		7,269,317	-	-	7,269,317

Note - No Fair Value Measurement is applicable. Hence No disclosure of Level 1,2,3
注: - 不适用公允价值计量。因此, 不披露 1,2,3 级

The management assessed that trade receivables, cash and cash equivalent, bank balances other than cash and cash equivalent, loans, trade payables 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 recorded at market value of interest. Accordingly, the carrying value of such borrowings approximate fair value.
管理层评估认为应收账款、现金及现金等价物、银行存款余额(除现金及现金等价物外)、贷款、贸易应付账款及其他金融资产和负债的账面价值与其公允价值近似, 主要是因为这些金融工具的期限较短。因此, 这些金融工具的账面价值与其公允价值近似。
- 贷款具有公允价值, 因为它们基于当前利率和未来的现金流量, 但利率和未来的现金流量在资产负债表日与当前利率和未来的现金流量近似。

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 value that approximate to their carrying amounts due to their short-term nature.
现金及现金等价物、贸易应收账款、定期存款投资、其他金融资产(衍生金融资产除外)、贸易应付账款及其他金融负债由于短期性质, 其公允价值与其账面价值近似。

Loans have fair value 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 of similar terms, credit risk and remaining maturities.
贷款具有公允价值, 因为它们基于当前利率和未来的现金流量, 但利率和未来的现金流量在资产负债表日与当前利率和未来的现金流量近似。

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) 流动性风险 |
| (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 minimize 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 movement and policies and processes 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几个客户的风险集中度影响。

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。

定期评估风险评价，管理政策流程，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 an 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，并且主要源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）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 analyzed 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。我们收取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 it is for 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状况进行管理。

按照简化方法，本公司使用预期信用损失矩阵为贸易应收账款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。本公司使用预期信用损失模型来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 流动性风险

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.

流动性风险是指公司无法按时或以合理的价格偿还其义务的风险。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、融资和结算管理。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控制公司的流动性状况。

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案是，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值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。市场风险是金融工具价值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。

(e) 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 expenditures, 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。该风险影响外币汇率变化的敞口。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。该风险影响外币汇率变化的敞口。公司所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、产成品出口有关。这些交易的主要货币为美元和人民币。公司在规定的限制内管理货币风险。

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。

(f) 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。利率风险是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利率变动风险为固定利率，利率变动的风险为零。

Segments Information 分部信息

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.

“运营分部是公司的一个组成部分，它从事可能赚取收入和产生费用的业务活动，包括与任何集团公司的交易相关的收入和费用，并且可以获得离散财务信息。公司只有一个报告分部，因此未单独披露报告分部信息。”

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.

本公司的政策是维持强大的资本基础，以维持投资者、债权人和市场的信心，并确保业务的未来发展。管理层监测资本回报。

本公司管理资本的目标是维持符合业务需要的最佳资本结构。

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测和资本，即总债务减去投资除以总权益。

Particulars	附注		Mar'22	Dec'21	Mar'21
Debt	A		6,57,76,667	6,57,76,667	6,57,76,667
Liquid investments including bank deposits	B		-	-	-
TOTAL	C = A-B		6,57,76,667	6,57,76,667	6,57,76,667
Equity	D		(3,76,34,047)	(1,23,26,572)	(1,02,97,854)
Debt to Equity	E = A / D		(1.75)	(5.34)	(6.59)
Debt to Equity (net)	F = C / D		(1.75)	(5.34)	(6.59)



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 2022
 以下是截至2022年3月31日止的承租人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 2021 截至2021年04月1日的余额	72,00,939	70,09,939
Additions 增加	-	-
Deletions 删减	-	-
Depreciation 折旧	(6,94,151)	(6,94,151)
Balance as of 31st March 2022 截至2022年3月31日的余额	65,15,789	63,15,789

Movements in lease liabilities:

Particulars	Amount-RMB
Balance as of 1 April 2021 截至2021年04月1日的余额	47,63,943
Additions during the period	-
Finance cost accrued during the period	1,40,373
Payment of lease liabilities during the period	(7,82,550)
Balance as of 31st March 2022 截至2022年3月31日的余额	41,21,766

The aggregate depreciation expense on right-of-use assets is included under depreciation and amortisation 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 2022

以下金额按2022年03月31日的流动和非流动负债分类

Particulars 细节	As at 31 March 2022 截至2022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	33,39,216
Total 总计	41,21,766

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

Maturity analysis - contractual undiscounted cash flows 期限分析——合同未贴现现金流	As at 31 March 2022 截至2022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 超过五年	6,20,850
Total undiscounted lease liabilities as at 31 March 2022 截至2022年3月31日的未贴现租赁负债总额	45,33,600

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	1,40,373
Amortisation during the period 本期摊销	6,94,151

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

Particulars 细节	Amount
Interest expenses recognised during the period 本期确认的利息支出	1,40,373
Lease payments reflected in Standalone Statement of Cash Flows 独立现金流量表中反映的租赁付款	6,42,177



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 quarter ended 31 March 2022
以下是在截至2022年3月31日的季度使用权资产和折旧价值的变化。

Particulars 细节	Land	Right to use assets 使用权资产
Balance as of 1 Jan 2022 截至2022年01月1日的余额	64,89,327	64,89,327
Additions 增加	-	-
Deletion 删除中	(1,73,538)	(1,73,538)
Depreciation 折旧	-	-
Balance as of 31 March 2022 截至2022年03月31日的余额	63,15,789	63,15,789

Movement in lease liabilities: 租赁负债的变动:

Particulars 细节	Amount-RMB
Balance as of 1 Jan 2022 截至2022年01月1日的余额	42,14,664
Additions during the period 期间新增	-
Finance cost accrued during the period 本期计提财务费用	32,106
Payment of lease liabilities during the period 本期支付租赁负债	(1,35,080)
Balance as of 31st March 2022 截至2022年03月31日的余额	41,21,766

The aggregate depreciation expense on right-of-use assets is included under depreciation and amortisation 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 2022
以下是截至2022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 2022 截至2022年03月31日
Current lease liabilities 流动租赁负债	7,62,650
Non-current lease liabilities 非流动租赁负债	33,59,116
Total 总计	41,21,766

Maturity analysis of lease liabilities: 租赁负债的到期分析

Maturity analysis - contractual undiscounted cash flows 期限分析——合同未贴现现金流	As at 31 March 2022 截至2022年03月31日
Less than one year 不到一年	7,62,650
One to five years 一到五年	31,30,200
More than five years 超过五年	6,29,856
Total undiscounted lease liabilities as at 31 March 2022 截至2022年03月31日的未折现租赁负债总额	45,33,606

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	32,106
Amortisation during the period 本期摊销	(1,73,538)

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

Particulars 细节	Amount
Interest expenses recognised during the period 本期确认的利息支出	32,106
Lease payments reflected in Standalone Statement of Cash Flows 独立现金流量表中反映的租赁付款	1,02,894



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 quarter ended 31 Dec 2021

以下表格列示2021年12月31日的年度使用资产的账面价值的变化。

Particulars 细节	Land	Right to use assets 资产使用权
Balance as of 1 Oct 2021 截至2021年10月1日的余额	86,62,864	66,62,864
Additions 加法		-
Deletion 删除中		-
Depreciation 折旧	(1,73,538)	(1,73,538)
Balance as of 31 Dec 2021 截至2021年12月31日的余额	64,89,327	64,89,327

Movement in lease liabilities: 租赁负债的变动:

Particulars 细节	Amount-RMB
Balance as of 1 Oct 2021 截至2021年10月1日的余额	45,65,858
Additions during the period 期间新增	-
Finance cost accrued during the period 本期计提财务费用	36,360
Payment of lease liabilities during the period 期间支付租赁负债	(2,77,550)
Balance as of 31 Dec 2021 截至2021年12月31日的余额	43,24,668

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利润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 Dec 2021

以下表格列示2021年12月31日流动和非流动租赁负债的构成

Particulars 细节	As at 31 Dec 2021 截至2021年12月31日
Current lease liabilities 流动租赁负债	7,82,590
Non-current lease liabilities 非流动租赁负债	34,42,110
Total 总计	42,24,699

Maturity analysis of lease liabilities 租赁负债到期分析

Maturity analysis - contractual undiscounted cash flows 期限分析——合同未折现现金流	As at 31 Dec 2021 截至2021年12月31日
Less than one year 不到一年	7,82,590
One to five years 一到五年	31,36,240
More than five years 超过五年	9,98,480
Total undiscounted lease liabilities as at 31 Dec 2021 截至2021年12月31日的未折现租赁负债总额	49,11,150

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	36,360
Amortisation during the period 本期摊销	1,73,538

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

Particulars 细节	Amount
Interest expenses recognised during the period 本期确认的利息支出	36,360
Lease payments reflected in Standalone Statement of Cash Flows 独立现金流量表中反映的租赁付款	3,41,190



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
以下列载截至2021年3月31日止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	77,04,000	77,04,000
Additions 加法	-	-
Deletions 删减	(6,94,149)	(6,94,149)
Depreciation 折旧	-	-
Balance as of 31st March 2021 截至2021年3月31日的余额	70,09,851	70,09,851

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	1,59,329
Finance cost accrued during the period	(7,82,850)
Payment of lease liabilities during the period	47,63,943
Balance as of 31st March 2021 截至2021年3月31日的余额	

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
以下列载截至2021年3月31日的流动和非流动租赁负债的分解

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	7,82,510
Non-current lease liabilities 非流动租赁负债	39,81,393
Total 总计	47,63,943

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

Maturity analysis - contractual undiscounted cash flows 期限分析——合同未贴现现金流	As at 31 March 2021 截至2021年3月31日
Less than one year 不到一年	7,82,510
One to five years 一到五年	31,30,200
More than five years 超过五年	14,03,400
Total undiscounted lease liabilities as at 31 March 2021 截至2021年3月31日的未贴现租赁负债总额	53,16,110

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	1,59,329
Amortisation during the period 本期摊销	6,94,149

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

Particulars 细节	Amount
Interest expense recognised during the period 本期确认的利息支出	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



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 Quarter ended 31st March 2021
以下列载截至2021年3月31日止的与使用权资产账面价值的变动。

Particulars 项目	Land 土地	Right to use assets 使用权资产
Balance as of 1 Jan 2021 截至2021年1月1日的余额	71,83,477	71,81,479
Additions 增加	-	-
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:

租赁负债的变动:

Particulars 项目	Amount-RMB
Balance as of 1 Jan 2021 截至2021年1月1日的余额	49,25,190
Additions during the period 期内新增	-
Finance cost accrued during the period 本期计提的财务费用	36,898
Payment of lease liabilities during the period 本期支付租赁负债	(1,98,145)
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 amortisation 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

以下列载截至2021年3月31日的流动和非流动租赁负债分类

Particulars 项目	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 总计	47,63,943

Maturity analysis of lease liabilities 租赁负债期限分析

Maturity analysis – contractual undiscounted cash flows 期限分析——合同未贴现现金流量	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	31,39,200
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日的未贴现租赁负债总额	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 项目	Amount
Interest on lease liabilities 租赁负债利息	36,898
Amortisation during the period 本期摊销	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 在独立现金流量表中确认的金额

Particulars 项目	Amount
Interest expense recognised during the period 本期确认的利息费用	36,898
Lease payments reflected in Standalone Statement of Cash Flows 在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

截止 2022 年 3 月 31 日年度会计报表附注

Foot-notes of financial statements for the period ended 31st March, 2022

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,China

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 affairs.

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 2021 年 04 月 1 日起，2022 年 03 月 31 日止。

Fiscal year: From April 1st 2021 to Mar 31st 2022

- 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.

- 7、 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 realizable value.

- 8、 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.

- 9、 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.

- 10、 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.

- 11、 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.

- 12、 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.

- 13、 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(2018-19) 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%
Office Equipment 电子设备	3	5%

14、 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.

15、 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.

16、 此报告为了管理的目的, 只限于公司内部使用。

This Financial Statement is being prepared not for the general purpose, this financial statement is prepared for the management purpose only.

17、 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.

18、 截至 2021 年 3 月 31 日的比较期数字提取自我们 2021 年 6 月 02 日的审计报告。

The figure for comparative period ended on 31st March, 2021 are extracted from our audit report dated 2nd June 2021

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 :



2022 年 7 月 11 日

Date: 11th July 2022



姓名	姜明芳
Full name	
性别	女
Sex	
出生日期	1986-02-16
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: 370500060004
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



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



2015年 3月 13日
年 月 日



中华人民共和国
注册会计师法

The People's Republic of China
Certification of Certified Public Accountants



姓名	郑继平
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.	



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



证书编号: 370500090003
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



2015年 3月 13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

证书序号: NO.005783

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》。



二〇〇六年 三月 三日

中华人民共和国财政部制



会计师事务所 执业证书

名称: 烟台银基联合会计师事务所

主任会计师:

郑绪平

办公场所:

龙口市通海路85号

组织形式:

合伙制

会计师事务所编号:

37050044

注册资本(出资额):

50

批准设立文号:

鲁财会[2006]49号

批准设立日期:

2006-11-23

