

CUMI Abrasives And Ceramics Co., Limited

Audit Report

December 31, 2017

Content

1. Audit Report
2. Balance Sheet
3. Profits and Profit statements
4. Note to Financial Statement

Entrusted Company: CUMI Abrasives And Ceramics Co., Limited

Audit unit: Shanghai Certified Public Accountants (Special General Partnership)

Beijing Branch

Contact telephone: (010) 84610090 82849952

Fax: (010) 82843315



Audit Report

SCPAR (2018) NO.0007

To whole shareholders of CUMI Abrasives And Ceramics Co.,Limited:

We have audited the accompanying financial statements of the CUMI Abrasives And Ceramics Co.,Limited (hereinafter referred to “ CUMI Company”), including the balance sheet of December 31, 2017, 2017 year's the profit statements and the notes to the financial statements.

I. Management responsibility

The management authorities of the Company are responsible for preparing these accounting report forms in accordance with the accounting standards and the responsibility includes: (1) design、perform and maintain the internal control related to the financial statement preparation, so as to make financial statement free of material misstatement due to fraud or mistake;(2) choose and use proper accounting policy ;(3) make reasonable accounting estimate.

II. CPA's responsibility

Our responsibility is to express an audit opinion on the accompanying financial statements based on our audit. We conducted our audit in accordance with provisions of the China's Auditing Standards for the Independent Registered Accountants. Those Standards require that we obey canons of professional ethics, plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes performing auditing procedure to acquire the audit evidence related to the amount and disclosure in the financial statement. The chosen auditing procedure depends on the judgment of certified accountant, including the evaluation on the material misstatement of the financial statement due to fraud or mistake. When carrying through estimate on risk, we take the internal control related to the financial statement preparation into account, so as to plan proper auditing procedure but not give any opinion on the validity of internal control. An audit also includes assessing

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

We believe that our audit is enough and proper, and provides a reasonable basis for our opinion.

III. Auditing opinion

In our opinion, the financial statements produced by the Company are presented fairly, in all material respects, the financial position of CUMI Abrasives And Ceramics Co., Limited as of December 31, 2017, and the 2017 year's operating results.

Shanghai Certified Public Accountants
(Special General Partnership) Beijing Branch

Beijing, China



Chinese CPA:
(Seal and Signature)

杨淳



Chinese CPA:
(Seal and Signature)

刘庆



Jan.6, 2018

Balance Sheet

December 31, 2017

KQ Table 01

Unit: RMB Yuan

Made by: CUMI Abrasives And Ceramics Co., Limited

Assets	Note. 14	Balance at the end of the year	Balance at the beginning of the year	Liabilities and owner's equity	Note. 14	Balance at the end of the year	Balance at the beginning of the year
Current assets:				Current liabilities:			
Currency assets		1,421,428.38	1,325,934.85	Short-term borrowing			16,090,000.00
Financial assets that are measured at fair value and change into the current profit and loss				Financial liabilities that are measured at fair value and changed into current profits and losses			
Derivative financial assets				Derivative financial liabilities			
Notes receivable			130,000.00	Note payable			
Amount receivable		5,274,696.30	8,016,322.00	Amounts payable		10,103,394.42	14,862,979.57
Advance payment		1,286,809.66	1,283,083.50	Advance from client		177,132.95	257,024.34
Interest receivable				Employee pay payable			
Dividends receivable				Tax payable		387,219.46	435,418.05
Other receivables	1	1,122,733.14	945,936.95	Interest in red			
Inventories		7,120,343.66	7,257,072.69	Dividends payable			
To hold assets for sale				Other amounts payable		853,089.24	1,713,262.61
Non-current assets that are due within one year				Divided into liabilities for sale			
Other current assets				Non-current liabilities due within one year			
Total current assets		16,226,011.14	18,958,349.99	Other current liabilities		11,520,836.07	33,358,684.57
Long-term investment :				Total current liabilities			
Available-for-sale financial assets				Long-term liabilities:			
Held-to-maturity investment				Long-term borrowings			
Long-term receivables				Payable bond			
Long-term equity investment	2			Among them: preferred stock			
Investment property				perpetual bond			
Fixed assets		223,446.58	1,790,138.67	Long-term payable			
Project in progress				Long-term compensation for employees			
Engineering materials				Account payable special funds			
Fixed asset liquidation			756,215.94	Anticipation liabilities			
Productive biological asset				Deferred income			
Oil and gas assets				Deferred income tax liabilities			
Intangible assets				Other non-current liabilities			
Development expenditure				Total non-current liabilities			
business reputation				Total liabilities		11,520,836.07	33,358,684.57
Long-term unamortized expenses				owner's equity(or shareholders' equity):			
Deferred income tax assets				Paid-in capital (or capital stock)		100,649,172.00	81,149,172.00
Other non-current assets				other equity instruments			
Total non-current assets		223,446.58	2,546,354.61	Among them: preferred stock			
				perpetual bond			
				Capital reserves		426,581.04	229,030.14
				Minus: inventory stock			
				Other Comprehensive Income			
				Reasonable reserve			
				Surplus reserve			
				Undistributed profits			
				Total owner's equities(or shareholders' equities):		-96,147,131.39	-93,232,182.11
				Total liabilities and owner's equities(or shareholders' equities)		4,928,621.65	-11,853,979.97
Total assets		16,449,457.72	21,504,704.60			16,449,457.72	21,504,704.60

legal representative:

Responsible for accounting work:

leading member of the accounting body:

Profits and Profit statements

Year 2017

KQ Table 01
Unit: RMB Yuan

Made by: CIMI Abrasives And Ceramics Co., Limited

Item	Note. 14	Current period	Year-earlier period	Item	Note. 14	Current period	Year-earlier period
一、Operation revenue		21,442,474.54	20,744,164.31	四、Net profits (net loss as in "一")		-2,858,474.96	-10,620,728.51
Less: operation cost		17,187,765.94	16,539,734.25	五、Net after tax of other comprehensive income			
Fee and commission income		42,886.67	116,962.61	(一) Other comprehensive benefits that cannot be reclassified into profit and loss in the future			
operating expenses		1,552,818.58	2,015,256.03	1. Remeasurement of net liabilities or changes in net assets of the benefit plan			
Management expenses		3,901,245.33	5,545,906.50	2. The share of other comprehensive income that the investment unit cannot reclassify into profit and loss under the equity law			
Financial expenses		261,516.69	1,933,226.22	(二) Other comprehensive gains that will be reclassified into profit and loss			
Assets Impairment loss				1. The share of other comprehensive income that the investment unit will reclassify into the profit and loss after being invested			
Plus: fair value variable income (loss is filled with "-")				2. The profit and loss of fair value of financial assets can be sold			
Net exposure hedging loss (loss with "-")				3. The holding to maturity investment is classified as a profit or loss for the sale of financial assets			
Return on investment (loss is filled with "-")	3			4. The effective part of cash flow hedging profit and loss			
Among them: the investment income of the joint venture and the joint venture				5. The balance of foreign currency financial statements			
二、Operating profit (loss as in "一")		-1,503,758.67	-5,406,921.30	6. Else			
Plus: Non-operating income		770,804.21	10,247,329.92	六、Total comprehensive income		-2,858,474.96	-10,620,728.51
Among them: non-current assets disposal profit				七、Earnings per share:			
Less: non-operating expense		2,125,520.50	15,461,137.13	(一) Basic earnings per share (yuan/shares)			
Where: non-current assets disposal losses				(二) Diluted earnings per share (yuan/shares)			
三、Total profits (loss as in "一")		-2,858,474.96	-10,620,728.51				
Minus: income tax expense							

legal representative:

Responsible for accounting work:

leading member of the accounting body:

CUMI Abrasives And Ceramics Co.,Limited

Notes to Financial Statements

December 31, 2017

(unless specified otherwise, Unit is RMB Yuan)

I . Basic Conditions of Company

CUMI Abrasives And Ceramics Co., Limited (herein refer to “Company”) is a joint venture invested by CARBORUNDUM UNIVERSAL LIMITED in India and CUMI INTERNATIONAL LIMITED in Cyprus with the approval of Hebei Province People’s Government; got the Approval Certificate for Foreign Enterprise of the People’s Republic of China with the approval No. S.W.Z.J.L.B.Z[2009]No. 0003 issued by Hebei Province People’s Government on Dec. 30,2009; got “*Business License for Enterprise Legal Person*” (Registration No. 911310826975571310) issued by Sanhe Administration Bureau for Industry and Commerce on Dec. 31,2009. The registered capital is RMB 100,649,172.00 and the legal representative is Wufeng. The company’s category is a joint venture. The company’s domicile is East Side of East Ring Rd, and South Side of Guihua Rd, Yanjiao Development Zone, Sanhe City. Mar.10, 2012, CARBORUNDUM UNIVERSAL LIMITED transferred all shares to CUMI INTERNATIONAL LIMITED. The subscribed registered capital and contribution proportion is as follows:

Investors	Subscribed registered capital(RMB)	Contribution proportion %
CUMI INTERNATIONAL LIMITED	100,649,172.00	100.00
Total	100,649,172.00	100.00

Business: The Company is classified to be industry.

Business scope: manufacture of bonded abrasives,coated abrasives, non-woven abrasive, super-hard abrasive; industrial ceramics products, fireproofing materials and abrasives; sales of the company’s own produced products with after-sales technical service. Import and export abrasives and other similar or related products,included wholesale,commission agent(Except for auction) and provide the related ancillary services; import and export steel products, grinding equipment and attachment.(The above scope does not involve the management of state-run trade goods; according to the relevant provisions of the state apply for involved quota, license management of goods)

II. Make-up basis for the financial statements

The company takes continuous operation as make-up basis.

III. Notes for accounting policies and estimates

(1) Existing accounting standard and system of the company

The company implements "Accounting Standards for Business", "Business Accounting System" and relevant supplementary provisions issued by the Ministry of Finance.

(2) Fiscal year

The fiscal year of the company is from 1st of January to 31st of December of the same year.

(3) Recording currency

Company takes RMB as recording currency.

(4) Bookkeeping basis and valuation principle

The company takes debit-credit bookkeeping basis and accrual basis and historic cost method as the main method.

(5) Conversion method of foreign currency business

1. The company records the economic business involving foreign currency in RMB in terms of exchange rate released by People's Bank of China; and converses the balance of various foreign accounts into RMB according to the exchange rate. The difference between the conversed amount and the book amount is confirmed to be exchange gain or loss.

2. Treatment method for exchange gain or loss: The exchange gain or loss during the preparation period is calculated into long-term deferred expense, and calculated into gain or loss of the current month after production since the current month of the production. The exchange gain or loss produced by the special foreign borrowings related to long-term assets should be dealt according to the handling principle of borrowings. Except the above situations, the exchange gain or loss is calculated in current financial expense.

3 The calculation for foreign financial statements adopts current exchange method. It means that the owner's equity items (excluding "undistributed profit" items) are calculated in historical exchange rate and the assets, liability items in the foreign financial statements are calculated according to market exchange rate at the end of the term, income, expense items are calculated according to average exchange rate during the term. The difference produced in the foreign financial statements is reflected in "calculated difference in foreign financial statements" under the item of "undistributed profit".

(6) Standard of confirmation of cash and cash equivalents

Cash refers to the cash in the company's stock and deposit that could be paid anytime.

The cash equivalents refer to short-term investment in a short period (generally mature in three months from the date of purchase), strong in liquidity, easy to be converted into known amount in cash and less value change risk.

(7) Receivables

1. Confirmation standard of bad debt: the unrecoverable receivables due to reasons that the debtor is bankrupt after liquidation according to law; or the debtor is dead, there is no heritage to pay off and also

there is no person to assume the duty; or the debtor does not perform the payment duty over three years and it has been listed as bad debt with the approval of shareholder's meeting or board of director; and other depreciated claim that is assessed to be unrecoverable could be terminated the confirmation.

2. Calculation method for the bad debt loss: with allowance method to calculate the bad debt loss.

3. Confirmation standard for bad debt provision: it should be reasonably estimated according to past bad debt amount and proportion, actual financial status of the debt unit and cash flow situation, etc.

4. Withdrawal method and proportion of bad debt provision:

The company adopts direct write-off method to handle bad debt.

(8) Inventories

1. Classification of inventories: include raw materials, sent products, low value consumables, goods in transit, consigned processing materials, packages, finished products, unfinished products, and trading products.

2 Valuation method of inventory: planned in actual cost, and valued in weighted average method in delivery.

The amortization method of low value consumables: The Company adopts one-time amortized method. The received low value consumables from investment are amortized within 12 months.

3. The inventory system adopts the field checking method.

(9) Fixed assets

1. The fixed assets refer to the tangible assets owned for producing the goods, rendering the labor, leasing or operation managing with service life exceeding one fiscal year. The objects not belonging to the important equipment for production with unit value of over RMB 2000 and use years exceeding 2 years are also belonged into fixed assets.

2. Fixed assets price

The purchased fixed assets are calculated at the actual cost in purchase.

The costs of the fixed assets from non-cash assets exchange, debt reorganization, enterprise combination and financing lease are confirmed according to "Accounting Standards for Business---non-cash assets exchange", "Accounting Standards for Business---debt reorganization" and "Accounting Standards for Business--lease".

3. The fixed assets adopt the straight line basis.

The fixed assets depreciation is calculated in average year method. The estimated use years, predicated net residual value and annual depreciation rate of various fixed assets are as follows:

Category of fixed assets	Estimated economic use years (year)	Predicated residual value rate (%)	Annual depreciation rate (%)
Housing building	30	10	3
Machines and equipments	10	10	9
Transportation device	5	10	18
other devices	5	10	18

(10) Intangible assets

1 Confirmation and original price of intangible assets

Confirmation standard of intangible assets:

- (1) the recognizable non-cash assets in kind the company has or controls.
- (2) The predicated future economic benefit related to the assets may flow in the company.
- (3) The cost of the asset could be reliable measured.

The intangible assets include land use right and software.

The intangible assets are originally calculated with the cost.

2. Amortization of intangible assets: The land use right is amortized in 586 months according to straight line method and the software is averagely amortized in 36 months according to straight line method and trademark registration fee amortized in 120 months according to straight line method.

(11) Long-term deferred expense

The long-term deferred expense is the mould invested.

The long-term deferred expense is averagely amortized in 20 months according to straight line method.

(12) Income confirmation principles

1. The income for sales products could be confirmed under satisfying the following conditions:

① The Company has transferred the principal risk and remuneration of the product ownership into purchaser.

② The Company does not retain the continuous management right connected to the ownership nor implement control on the sold products.

③ The economic benefits related to the transaction flow into the company.

④ The related income and cost could be reliably measured.

2. Income confirmation on rendering labor

① the income of the labor that is began and completed within the same fiscal year is confirmed at the completion time.

② If the labor begins and completes in different years, under the condition that the results of rendered labor could be reliably measured, the income is confirmed according to the completion percentage method at the date of balance sheet; under the condition that the results of rendered labor could not be reliably measured, the income is confirmed according to the labor cost that has occurred and could be predictably compensated at the date of balance sheet;

3. Income confirmation for transfer assets

① The economic benefit related to the transaction may flow in the company.

② The income amount could be reliably measured.

(When writing the policy for this part, please reveal according to industry feature and actual principles of income confirmation.)

(13) Accounting treatment method for income tax

1. The accounting treatment method for income tax: Balance Sheet Liability Approach

2. Income tax settlement method

(1) Collection period for enterprise income tax: in quarterly requisitions in advance and annual settlement method

(2) Income tax settlement method: general application and application according to rates to taxable income.

(3) Income tax settlement scope: independent tax payment.

IV. Notes for important items in the financial statements**(1) Cash**

Item	Initial balance	Ending balance
Cash	6,080.93	1,900.93
Bank deposit	1,319,853.92	1,419,527.45
Total	1,325,934.85	1,421,428.38

(2) Receivable

Item	Initial balance	Ending balance
Accounts receivable	8,016,322.00	5,274,696.30
Accounts receivable-others	945,936.95	1,122,733.14
Prepayments	1,283,083.50	1,286,809.66
Notes receivable	130,000.00	0.00

(3) Inventory

Item	Initial balance		Ending balance		Ending balance for more than three years of inventory
	Amount	Allowance for Inventory Devaluation	Amount	Allowance for Inventory Devaluation	
Goods in transit	0.00	0.00	0.00	0.00	0.00
Raw Material	16,782.08	0.00	22,279.67	0.00	0.00
Goods on Hand	6,050,933.35	0.00	6,418,747.91	0.00	0.00
Low value consumables	0.00	0.00	0.00	0.00	0.00
Materials in transit	1,189,357.27	0.00	679,316.08	0.00	0.00
Total	7,257,072.69	Not counting and drawing	7,120,343.66	Not counting and drawing	0.00

(4) Fixed assets

Item	Initial balance	Increase at current period	Decrease at current period	Ending balance
1. Total cost	3,685,020.35	0.00	3,232,361.65	452,658.70
Including: housing building	0.00	0.00	0.00	0.00

Item	Initial balance	Increase at current period	Decrease at current period	Ending balance
Machines and equipments	3,349,032.17	0.00	3,232,361.65	116,670.52
Transportation device	138,956.00	0.00	0.00	138,956.00
Electrical device	197,032.18	0.00	0.00	197,032.18
Other	0.00	0.00	0.00	0.00
2.Total accumulative depreciation	1,894,881.68	0.00	1,665,669.56	229,212.12
Including: housing building	0.00	0.00	0.00	0.00
Machines and equipments	1,732,369.05	0.00	1,665,669.56	66,699.49
Transportation device	31,265.04	0.00	0.00	31,265.04
Electrical device	131,247.59	0.00	0.00	131,247.59
Other	0.00	0.00	0.00	0.00
3. Total book value of fixed assets	1,790,138.67	0.00	1,566,692.09	223,446.58
Including: housing building	0.00	0.00	0.00	0.00
Machines and equipments	1,616,663.12	0.00	1,566,692.09	49,971.03
Transportation device	107,690.96	0.00	0.00	107,690.96
Electrical device	65,784.59	0.00	0.00	65,784.59
Other	0.00	0.00	0.00	0.00

Note:During the October 1, 2016 -2017 year in December 31th, the fixed assets depreciation.

(5) Accrued wages

Item	Initial balance	Ending balance
Salary, bonus, allowance and subsidy	0.00	0.00
Total	0.00	0.00

(6) Short-term borrowings

Creditor	Initial balance	Ending balance	Borrowing category
American Bank	16,090,000.00	0.00	Credit borrowing
Accrued interest of American Bank	-0.01	0.00	
HSBC	0.00	0.00	Credit borrowing
Accrued interest of HSBC	0.01	0.00	
Total	16,090,000.00	0.00	

(7) Payable amounts

Item	Initial balance	Ending balance
------	-----------------	----------------

Account Payable	14,862,979.57	10,103,394.42
Advances from Customer	257,024.34	177,132.95
Other Payables	1,713,262.61	853,089.24

(8) Payable taxes

Item	Initial balance	Ending balance
Value added tax payable	278,338.11	277,641.49
Housing property tax payable	-21,441.99	-21,441.99
Land use tax payable	-15,606.00	-15,606.00
Personal income tax payable	10,822.00	12,180.10
Custom Duty payable	92,166.94	44,838.45
Urban maintenance and construction tax	22,148.13	20,877.86
educational fee payable	9,492.06	8,947.66
Local educational fee payable	6,327.57	5,964.62
Corporate income tax	0.00	0.00
Value added tax payable-input VAT transfer out	53,171.23	53,171.23
Stamp tax	0.00	646.04
Total	435,418.05	387,219.46

(9) Paid-in capital

Name of investors	Initial balance		Increase at current period	Decrease at current period	Ending balance	
	Investment amount	proportion (%)			Investment amount	proportion (%)
CUMI International Limited	81,149,172.00	100.00	19,500,000.00	0.00	100,649,172.00	100.00
Total	81,149,172.00	100.00	19,500,000.00	0.00	100,649,172.00	100.00

Branch beauty international co., LTD. In 2017, on February 10, the company capital increase of \$2834302 to 1, conversion rate of 6.8588, 19500000.00 yuan

(10) Capital reserves

Item	Initial balance	Increase at current period	Decrease at current period	Ending balance	Changes in the reasons and basis for
Foreign currency translation differences	229,030.14	197,550.90	0.00	426,581.04	Foreign currency translation differences arising due to the shareholders'
Total	229,030.14	197,550.90	0.00	426,581.04	

(11) Undistributed profits

Item	Amount
Balance at the end of previous year	-93,232,182.11
Plus: adjusted amount of undistributed profits at the beginning of the year	0.00
Of which: accounting policy change	0.00
Important accounting error	0.00
Other adjusted factors	0.00
Balance at the beginning of the year	-93, 232, 182. 11
Increased amount in this year	-2, 914, 949. 28
Of which: transfer-in from the gross profit in the year	-2, 858, 474. 96
Other increases	-56, 474. 32
Decreased amount in this year	0. 00
Of which: withdrawal amount for surplus reserve	0. 00
Distributed cash dividends in the year	0. 00
Distributed share dividends in the year	0. 00
Other decreases	0. 00
Balance at the end of the year	-96, 147, 131. 39
Of which: cash dividend amount approved by the Board of Director	0.00

(12) Main operation income and cost

Item	Main operation income	Main operation cost
I. Trading goods	21, 368, 048. 60	17, 187, 765. 93
Total	21, 368, 048. 60	17, 187, 765. 93

V. Relationship and transaction with related party**(1) Relationship with associated party**

Company name	Registered place	Relationship with the company	Share proportion of the company
CUMI INTERNATIONAL LIMITED	India	Parent company	100%
CARBORUNDUM UNIVERSAL LIMITED	India	indirect holding the shares	
VOLZHSKY ABRASIVE WORKS	Russia	Wholly-owned subsidiary under the same control	
CUMI MIDDLE EAST FZE	Dubai	Wholly-owned subsidiary under the same control	
WENDT (INDIA) LIMITED	India	Wholly-owned subsidiary under the same control	

(2) Transaction with the associated parties

1. Sales goods

Name of associated party	Amount
CARBORUNDUM UNIVERSAL LIMITED	6, 228, 055. 91
VOLZHSKY ABRASIVE WORKS	0. 00
CUMI MIDDLE EAST FZE	268, 841. 54
Carborundum Universal Ltd CUMI DIRECT	4, 955. 56
WENDT (INDIA) LIMITED	623. 69
Total	6, 502, 476. 70

2. Purchasing goods

Name of associated party	Amount
CARBORUNDUM UNIVERSAL LIMITED	7, 079, 706. 29
WENDT (INDIA) LIMITED	934, 157. 02
Total	8, 013, 863. 31

3. Amount for unsettled items

Item	Ending balance	Percentage share of the project (%)
Accounts receivable	880, 238. 85	16. 69%
Account payable	4, 515, 337. 00	44. 69%
Other payables	12, 000. 00	1. 41%

VI. Other instructions**1.Non-operating income**

Project	The amount incurred in current period	Occurrence Reason
Fixed assets	770,804.21	Disposal of earnings
Total	770,804.21	

2.Non-business Expenditure

Project	The amount incurred in current period	Occurrence Reason
The raw materials	115,467.40	The inventory scrap
Fixed assets	904,712.12	The disposal of loss
Materials in transit	1,090,175.00	Inventory disposal
Total	2,110,354.52	

VII. Important instructions**VIII. Approval for financial statements**

The financial statements have been passed by the Board of Director and released upon approval.

Company name: CUMI Abrasives And Ceramics Co.,Limited

Principal person: Wu Feng

Financial principal: Sang Yuexia

Date: December 31, 2017

Date: December 31, 2017

证书序号: NO.504286

说明

- 1、《会计师事务所分所执业证书》是证明会计师事务所经财政部门依法审批, 准予设立分所执行业务的凭证。
- 2、《会计师事务所分所执业证书》记载事项发生变动的, 应当向财政部门申请换发。
- 3、《会计师事务所分所执业证书》不得伪造、涂改、出租、出借、转让。
- 4、会计师事务所分所终止, 应当向财政部门交回《会计师事务所分所执业证书》。

会计师事务所分所 执业证书

名称: 上会会计师事务所(特殊普通合伙)
北京分所

负责人: 杨滢

办公场所: 北京市朝阳区安苑路11号西办公楼
三层303

分所编号: 310000081101

批准设立文号: 京财会[2007]2775号

批准设立日期: 2007-11-09

印件同原件一致
件已经审核无误

经
办
人
字

发证机关

北京市财政局



二〇〇七年十二月

中华人民共和国财政部制



营业执照

(副本)⁽²⁻¹⁾

统一社会信用代码 911101050996421335

名称 上会会计师事务所（特殊普通合伙）北京分所

类型 特殊普通合伙企业分支机构

营业场所 北京市朝阳区安苑路11号西办公楼三层303

负责人 杨滢

成立日期 2014年05月06日

营业期限 2014年05月06日至 长期

经营范围 审查企业会计报表，出具审计报告；验证企业资本，出具验资报告；办理企业合并、分立、清算事宜中的审计业务，出具有关报告；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。（企业依法自主选择经营项目，开展经营活动；依法须经批准的项目，经相关部门批准后依批准的内容开展经营活动；不得从事本市产业政策禁止和限制类项目的经营活动。）

本复印件同原件一致
件已经审核无误



在线扫码获取详细信息

登记机关



提示：每年1月1日至6月30日通过企业信用信息公示系统报送上一年度年度报告并公示。

2016 年 11 月 23 日

qyxy.baic.gov.cn