

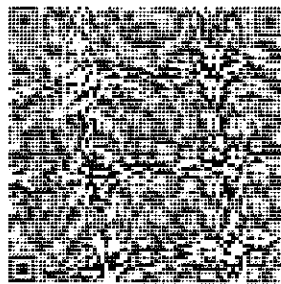
Apr 2018
Mar 2017

博扬高宝（常州）纺织科技有限公司
Pearl Global (Changzhou) Textile Technology Co., LTD

审计报告

Auditor Report

常永专审[2019]013 号
ChangYong Audit (2019) No. 013



05192019040009176575
报告文号：常永专审[2019]013号

常州永杰会计师事务所(普通合伙)
Changzhou Yongjie Certified Public Accountants (general partnership)



常州永杰会计师事务所(普通合伙)

Changzhou Yongjie Certified Public Accountants (general partnership)

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审计报告

Auditor's Report

常永专审[2019]013 号

ChangYong Audit(2019)No.013

博扬高宝（常州）纺织科技有限公司全体股东：

To the shareholders of Pearl Global (Changzhou) Textile Technology Co., LTD:

一、审计意见

I. Opinion

我们审计了博扬高宝（常州）纺织科技有限公司（以下简称博扬高宝公司）财务报表，包括2019年3月31日的资产负债表，2018年4月至2019年3月的利润表、现金流量表、股东权益变动表以及相关财务报表附注。

We have audited the accompanying financial statements of - Pearl Global (Changzhou) Textile Technology Co., LTD. (the "Company") , which comprise the balance sheet as of March 31, 2019, in April 2018 to March 2019 of the income statement, cash flow statement and explanatory notes of financial statements, and notes to the financial statements.

我们认为，后附的财务报表在所有重大方面按照小企业会计准则的规定编制，公允反映了博扬高宝公司2019年3月31日的财务状况以及2018年4月至2019年3月的公司经营成果和现金流量。

In our opinion, the financial statements present fairly, in all material respects, the financial position of Pearl Global (Changzhou) Textile Technology Co., LTD as at March 31, 2019, and its financial performance and cash flows from April 2018 to March 2019 in accordance with Accounting Standards for Small Business Enterprises.

二、形成审计意见的基础

II. Basis for Our Opinion

我们按照中国注册会计师审计准则的规定执行了审计工作。审计报告的“注册会计师对财务报表审计的责任”部分进一步阐述了我们在这些准则下的责任。按照中国注册会计师职业道德守则，我们独立于博扬高宝公司，并履行了职业道德方面的其他责任。我们相信，我们获取的审计证据是充分、适当的，为发表审计意见提供了基础。

We carried out the audit work according to the regulations of CPA auditing standards. The CPA's responsibility for auditing financial statements further explains our responsibilities under these guidelines. According to the code of professional ethics of CPA, we are independent of Pearl Global (Changzhou) Textile Technology Co., LTD and perform other responsibilities in terms of professional ethics. We believe that the audit evidence we obtained is sufficient and appropriate, which provides a basis for issuing audit opinions.

三、其他信息

III. Other information

博扬高宝公司管理层（以下简称管理层）对其他信息负责。其他信息包括博扬高宝公司2018年度报告中涵盖的信息，但不包括财务报表和我们的审计报告。

The management of the Company is responsible for the other information. The other information comprises information of the Company's annual report in 2018, but excludes the financial statements and our auditor's report.

我们对财务报表发表的审计意见不涵盖其他信息，我们也不对其他信息发表任何形式的鉴证结论。

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

结合我们对财务报表的审计，我们的责任是阅读其他信息，在此过程中，考虑其他信息是否与财务报表或我们在审计过程中了解到的情况存在重大不一致或者似乎存在重大错报。

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

基于我们已执行的工作，如果我们确定其他信息存在重大错报，我们应当报告该事实。在这方面，我们无任何事项需要报告。

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

四、管理层和治理层对财务报表的责任

IV. Responsibilities of Management and Those Charged with Governance for the Financial Statements

管理层负责按照小企业会计准则的规定编制财务报表，使其实现公允反映，并设计、执行和维护必要的内部控制，以使财务报表不存在由于舞弊或错误导致的重大错报。

The Company's management is responsible for preparing the financial statements in accordance with the requirements of Accounting Standards for Small Business Enterprises to achieve a fair presentation, and for designing, implementing and maintaining internal control that is necessary to ensure that the financial statements are free from material misstatements, whether due to frauds or errors.

在编制财务报表时，管理层负责评估博扬高宝公司的持续经营能力，披露与持续经营相关的事项（如适用），并运用持续经营假设，除非管理层计划清算博扬高宝公司、终止运营或别无其他现实的选择。

In preparing the financial statements, management of the Company is responsible for assessing the Company's ability to continue as a going concern, disclosing matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

治理层负责监督博扬高宝公司的财务报告过程。

Those charged with governance are responsible for overseeing the Company's financial reporting process.

五、注册会计师对财务报表审计的责任

V. Auditor's Responsibilities for the Audit of the Financial Statements

我们的目标是对财务报表整体是否不存在由于舞弊或错误导致的重大错报获取合理保证，并出具包含审计意见的审计报告。合理保证是高水平的保证，但并不能保证按照审计准则执行的审计在某一重大错报存在时总能发现。错报可能由于舞弊或错误导致，如果合理预期错报单独或汇总起来可能影响财务报表使用者依据财务报表作出的经济决策，则通常认为错报是重大的。

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the audit standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or

material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(5) 评价财务报表的总体列报、结构和内容（包括披露），并评价财务报表是否公允反映相关交易和事项。

(5) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

我们与治理层就计划的审计范围、时间安排和重大审计发现等事项进行沟通，包括沟通我们在审计中识别出的值得关注的内部控制缺陷。

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit matters, including any significant deficiencies in internal control that we identify during our audit.

此报告的中英文若有差异，以中文为准。

The report is written in Chinese and English. If there is any divergence, the Chinese edition has the binding force.



中国注册会计师：
Chinese Certified Public Accountants:

中国注册会计师：
Chinese Certified Public Accountants:

中国·江苏·常州
Changzhou Jiangsu China

二〇一九年四月十二日
Apr 12, 2019

2018 年度外商投资企业财务会计决算报表

2018 annual accounting statement of enterprises with foreign investment

编制单位 博扬高宝（常州）纺织科技有限公司

Name of enterprise Pearl Global (Changzhou) Textile Technology Co., Ltd

单位负责人 KANTHARIA VINOD RAMANLAL

Head of unit KANTHARIA VINOD RAMANLAL

主管会计工作负责人（总会计师） KANTHARIA VINOD RAMANLAL

Director (chief accountant) KANTHARIA VINOD RAMANLAL

会计（财务）机构负责人 秦黎

Accounting Agencies LI QIN

填报人 秦黎

Informant LI QIN

通讯地址 常州市新北区太湖东路 9 号创意园 D 座 706 室

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邮政编码 213000

Postal code 213000

电话号码 0519-85150589

Phone number 0519-85150589

填报日期 2019 年 4 月 12 日

Fill in the date 12 April 2019

报表审计机构 常州永杰会计师事务所（普通合伙）

Statements audit institutions Changzhou Yongjie Certified Public Accountants (general partnership)

审计报告签字人 陆永俊、夏炳杰

The audit report signatory Yong Jun Lu, Bing Jie Xia

注册会计师审计意见类型 无保留意见审计报告

Certified public accountants audit opinion type No reservations about the audit report

组织机构代码 91320411MA1MYU0H5E

Unified organization code 91320411MA1MYU0H5E

企业类型 台港澳法人独资

Business category Sole proprietorship from Taiwan, Hong Kong and Macao

外方投资来源地 香港

Source of foreign investment Hong Kong

企业所在地区 江苏省常州市

Business area Changzhou city, Jiangsu Province, China

产品出口企业 否

Enterprise with exportable products No

企业状况 已投产（经营）企业

Business conditions The enterprise has been put into operation.

所属行业代码 0839

Industry code 0839

经营规模 小型

Scale of operation Small

企业初始设立方式 新设

Initial establishment of the enterprise A new

组织形式 有限责任公司 股票代码 无

Organizational form Limited liability company Stock code No

未参加任何社会保险 否 基本养老保险 是

Not participating in any social security No Basic endowment insurance Yes

失业保险 是 基本医疗保险 是

Unemployment insurance Yes Basic medical insurance Yes

工伤保险 是 生育保险 是

Industrial injury insurance Yes Birth insurance Yes

成立年份 2016 年 管理级次 区县级

Set up the year 2016 Management grades The district

资产负债表

Balance Sheet

2019年3月31日

As at 31 March 2019

会外年企01表

FROM API -01

单位: 元

编制单位: 博扬高宝(常州)纺织科技有限公司

Name of enterprise: Pearl Global (Changzhou) Textile Technology Co., Ltd

Monetary Unit: RMB Yuan

项 目 Item	行次 Line No.	期末余额 Ending Balance	年初余额 Beginning Balance
流动资产: Current assets:	01		
货币资金 Cash and bank balances	02		
衍生金融资产 Derivative financial	03		
应收票据 Notes receivable	04		
应收账款 Accounts receivable	05		
预付款项 Prepayments	06		
应收利息 Interest receivable	07		
应收股利 Dividends receivable	08		
其他应收款 Other receivables	09		
存货 Inventories	10	4,900.00	14,500.00
其中: 原材料 Including: Raw material	11		
库存商品(产成品) Inventory goods(Finished product)	12		
一年内到期的非流动资产 Non-current assets	13		
其他流动资产 Other current assets	14		
流动资产合计 Total current assets	15	53,653.30	109,057.87
非流动资产: Non-current assets:	16		
可供出售金融资产 Available-for-sale financial	17		
持有至到期投资 Held-to-maturity investments	18		
长期应收款 Long-term receivables	19		
长期股权投资 Long-term equity investment	20		
投资性房地产 Investment	21		
固定资产原价 Fixed assets	22		
减: 累计折旧 Reduction: accumulated depreciation	23		
固定资产净值 Net value of fixed assets	24		
减: 固定资产减值准备 Reduction: Devaluation Preparation for fixed assets	25		
固定资产净额 Net fixed assets	26		
在建工程 Construction-in-progress	27		
工程物资 Construction materials	28		
固定资产清理 Disposal of fixed assets	29		
生产性生物资产 Productive biological assets	30		
油气资产 Oil and gas assets	31		
无形资产 Intangible assets	32		
开发支出 Development expenditures	33		
商誉 Goodwill	34		
长期待摊费用 Long-term deferred expenses	35		
递延所得税资产 Deferred tax assets	36		
其他非流动资产 Other non-current	37		
其中: 特准储备物资 Including: special reserve materials	38		
非流动资产合计 Total non-current assets	39		
	40		
	41		
	42		
	43		
	44		
	45		
	46		
	47		
	48		
	49		
	50		
	51		
	52		
	53		
	54		
	55		
	56		
资产总计 Total assets	57	53,653.30	109,057.87

资产负债表(续) Balance Sheet(continued)

2019年3月31日
As at 31 March 2019

会外年企01表

FROM AP1 -01

单位: 元

编制单位: 博扬高宝(常州)纺织科技有限公司

Name of enterprise: Pearl Global (Changzhou) Textile Technology Co., Ltd



项 目 Item	行次 Line No.	期末余额 Ending Balance	年初余额 Beginning Balance
流动负债: Current liabilities:	58		
短期借款 Short-term loans	59		
衍生金融负债 Derivative financial liabilities	60		
应付票据 Notes payable	61		
应付账款 Accounts payable	62		
预收款项 Advances from customer	63		
应付职工薪酬 Employee benefits payable	64		
其中: 应付工资 Including: Accrued payroll	65		-1,105.00
应付福利费 Welfare benefits payable	66		
#其中: 职工奖励及福利基金 Including: Staff and workers' bonus and welfare fund	67		
应交税费 Taxes payable	68	154.53	1,231.72
其中: 应交税金 Including: Taxes payable	69	154.53	498.69
应付利息 Interest payable	70		
应付股利 Dividends payable	71		
其他应付款 Other payables	72		
一年内到期的非流动负债 Non-current liabilities due within one year	73		
其他流动负债 Other current liabilities	74		
流动负债合计 Total current liabilities	75	154.53	126.72
非流动负债: Non-current liabilities:	76		
长期借款 Long-term loan	77		
应付债券 Debentures payable	78		
长期应付款 Payables due after one year	79		
专项应付款 Government grants payable	80		
预计负债 Estimated liabilities	81		
递延所得税负债 Deferred tax liabilities	82		
其他非流动负债 Other non-current liabilities	83		
其中: 特准储备基金 Including: special reserve fund	84		
非流动负债合计 Total non-current	85		
负债合计 Total liabilities	86	154.53	126.72
所有者权益(或股东权益): Shareholders' equity	87		
实收资本(股本) Share capital	88	790,928.00	278,000.00
其中: 国家资本 Including: State-owned capital	89		
其中: 国有法人资本 Including: State-owned legal person capital	90		
集体资本 Collectively owned capital	91		
民营资本 Private capital	92		
其中: 个人资本 Including: Personal capital	93		
外商资本 Foreign investment	94	790,928.00	278,000.00
#减: 已归还投资 Less: Returned investment	95		
实收资本(或股本)净额 Registered capital--net book value	96	790,928.00	278,000.00
资本公积 Capital reserve	97		
△减: 库存股 Less: Treasury stocks	98		
专项储备 Special reserves	99		
盈余公积 Surplus reserve	100		
其中: 法定公积金 Including: Statutory accumulation reserve	101		
任意公积金 Discretionary accumulation	102		
#储备基金 Reserved funds	103		
#企业发展基金 Enterprise expansion funds	104		
#利润归还投资 Profits capitalised on return of investment	105		
未分配利润 Undistributed profit	106	-737,429.23	-169,068.85
*外币报表折算差额 Currency exchange difference	107		
归属于母公司所有者权益合计 Total shareholders' equity attributable to shareholders of the parent company	108		
*少数股东权益 Minority shareholders' interests	109		
所有者权益合计 Total shareholders' equity	110	53,498.77	108,931.15
	111		
	112		
	113		
负债和所有者权益总计 Total liabilities and shareholders' equity	114	53,653.30	109,057.87

利 润 表

Income Statement

2018年4月-2019年3月

In April 2018 - March 2019

会外年企02表

FROM AFI -02

单位: 元

编制单位: 博扬高宝(常州)纺织科技有限公司

Name of enterprise: Pearl Global (Changzhou) Textile Technology Co., Ltd

项 目 Item	行次 Line No.	本年累计 Cumulative amount in this year	上期金额 Amount in last year
一、营业总收入 Total Revenue	01		126,152.54
其中: 营业收入 Incl. Operating income	02		126,152.54
其中: 主营业务收入 Incl. Prime operating revenue	03		126,152.54
其他业务收入 Other operating revenue	04		
二、营业总成本 Total Cost	05	568,359.19	295,221.39
其中: 营业成本 Incl. Operating cost	06		
其中: 主营业务成本 Cost of prime operating	07		
其他业务成本 Other operating expense	08		
营业税金及附加 Business tax and surcharges	09	255.10	78.80
销售费用 Selling and distribution expense	10		
管理费用 Administrative expenses	11	566,412.55	294,272.50
其中: 业务招待费 Incl. Business entertainment	12	1,159.00	575.40
研究与开发费 Research and development fee	13		
财务费用 Financial expenses	14	1,691.54	870.09
其中: 利息支出 Incl. Interest expense	15		
利息收入 Interest income	16	-259.46	-64.91
汇兑净损失(汇兑净收益以“-”号填列) Net loss of exchange (net income of remittance) is filled with "-"	17		
资产减值损失 Asset impairment loss	18		
其他 other	19		
加: 公允价值变动收益 Plus: gain (loss) from changes in fair value	20		
投资收益(损失以“-”号填列) Investment gain	21		
其中: 对联营企业和合营企业的投资收益 Incl. gain from investment in associates and jointly controlled	22		
三、营业利润(亏损以“-”号填列) Operating profit (losses are listed by "-")	23	-568,359.19	-169,068.85
加: 营业外收入 Plus: Non-operating income	24		
其中: 非流动资产处置利得 Non-current assets disposal gains	25		
非货币性资产交换利得 Gains on a non-monetary assets transaction	26		
政府补助 Government subsidy	27		
债务重组利得 Gains from debt restructuring	28		
减: 营业外支出 Less: Non-operating expenses	29	1.19	
其中: 非流动资产处置损失 Non-current assets disposition of losses	30		
非货币性资产交换损失 Non-monetary assets transaction	31		
债务重组损失 Loss on arrangement	32		
四、利润总额(亏损总额以“-”号填列) Profit before income tax (total losses are listed by "-")	33	-568,360.38	-169,068.85
减: 所得税费用 Plus: Non-operating income	34		
五、净利润(净亏损以“-”号填列) Net profit (net loss "-") on the list	35	-568,360.38	-169,068.85
归属于母公司所有者的净利润 Net profit attributable to shareholders of the parent company	36	-568,360.38	-169,068.85
* 少数股东损益 Profit (loss) attributable to minority shareholders	37		
六、每股收益: Earnings per share	38		
基本每股收益 Basic EPS	39		
稀释每股收益 Diluted EPS	40		
七、其他综合收益 Other comprehensive earnings	41		
八、综合收益总额 Total comprehensive income	42		
归属于母公司所有者的综合收益总额 Total comprehensive income attributable to shareholders of the parent company	43		
* 归属于少数股东的综合收益总额 Total comprehensive income attributable to minority	44		

现金流量表

Cash Flow Statement

2018年4月-2019年3月

In April 2018 - March 2019

会外单企03表

FROM AFI -03

单位: 元

编制单位: 博扬高宝(常州)纺织科技有限公司

Name of enterprise: Pearl Global (Changzhou) Textile Technology Co., Ltd

Monetary Unit: RMB Yuan

项 目 Item	行次 Line No.	本年累计 Cumulative amount in this	上期金额 Amount in last year
一、经营活动产生的现金流量: Cash flows from operating activities:	01		
销售商品、提供劳务收到的现金 Cash received from sales of goods or rendering of services	02		126,014.20
收到的税费返还 Cash received from refund of taxes	03		
收到其他与经营活动有关的现金 Cash received from other operating activities	04	259.46	3,129.14
经营活动现金流入小计 Subtotal of cash inflows from operating	05	259.46	129,143.34
购买商品、接受劳务支付的现金 Cash paid for purchasing goods and services	06		
支付给职工以及为职工支付的现金 Cash paid to and for employees	07	380,863.01	198,658.82
支付的各项税费 Cash paid for taxes and surcharges	08	255.10	78.80
支付其他与经营活动有关的现金 Cash paid for other operating activities	09	177,873.92	113,847.85
经营活动现金流出小计 Subtotal of cash outflows in operating activities	10	558,992.03	312,585.47
经营活动产生的现金流量净额 Net cash flows from operating activities	11	-558,732.57	-183,442.13
二、投资活动产生的现金流量: Cash flows from investing activities	12		
收回投资收到的现金 Cash received from disposal of investments	13		
取得投资收益收到的现金 Cash received from returns on investments	14		
处置固定资产、无形资产和其他长期资产所收回的现金净额 Net cash received from disposal of fixed assets, intangible assets and	15		
处置子公司及其他营业单位收回的现金净额 Cash received from disposal of subsidiaries and other	16		
收到其他与投资活动有关的现金 Net cash received from other investing activities	17		
投资活动现金流入小计 Subtotal of cash inflows from investing	18		
购建固定资产、无形资产和其他长期资产所支付的现金 Cash paid to acquire fixed assets, intangible assets and other long-term	19		
投资支付的现金 Cash paid to acquire investments	20		
取得子公司及其他营业单位支付的现金净额 Net cash paid to acquire subsidiaries and other business	21		
支付其他与投资活动有关的现金 Cash paid for other investing activities	22		
投资活动现金流出小计 Subtotal of cash outflows in investing	23		
投资活动产生的现金流量净额 Net cash flows from investing activities	24		
三、筹资活动产生的现金流量: Cash flows from financing activities:	25		
吸收投资收到的现金 Cash received from capital contributions	26	512,928.00	278,000.00
其中: 子公司吸收少数股东投资收到的现金 Including: Cash received from capital contributions by minority	27		
取得借款所收到的现金 Cash received from loans	28		
发行债券收到的现金 Cash received from issuing of bonds	29		
收到其他与筹资活动有关的现金 Cash received from other financing activities	30		
筹资活动现金流入小计 Sub-total of cash inflows from financing	31	512,928.00	278,000.00
偿还债务所支付的现金 Cash repayments of borrowings	32		
分配股利、利润或偿付利息所支付的现金 Cash payments for dividends and profits distribution and interests	33		
其中: 子公司支付给少数股东的股利、利润 Including: Cash payments for dividends or profit to minority shareholders	34		
支付其他与筹资活动有关的现金 Cash payments to other financing activities	35		
筹资活动现金流出小计 Sub-total of cash outflows in financing	36		
筹资活动产生的现金流量净额 Net cash flows from financing activities	37	512,928.00	278,000.00
四、汇率变动对现金及现金等价物的影响 Effect of foreign exchange rate changes on cash and cash	38		
五、现金及现金等价物净增加额 Net Increase in cash and cash equivalents	39	-45,804.57	94,557.87
加: 期初现金及现金等价物余额 Plus: cash and cash equivalents at the beginning of year	40	94,557.87	
六、期末现金及现金等价物余额 Cash and cash equivalents at the end of year	41	48,753.30	94,557.87

所有者权益变动表

Consolidated Statement of Changes in Shareholders' Equity

2018年4月-2019年3月

In April 2018 - March 2019

编制单位: 博场高宝(常州)纺织科技有限公司
Name of enterprise: Pearl Global (Changzhou) Textile Technology Co., Ltd

会外年企04表
FROM AFI -04

单位: 元

Monetary Unit: RMB Yuan

行次 Line No.	项 目 Item	2019年3月31日							所有者权益合计		
		实收资本(或股本) Share capital	资本公积 Capital reserve	减:库存股 Less:treasury	专项储备 Special reserve	盈余公积 Surplus Reserve	未分配利润 Undistributed profit	其他 Other	小计 Subtotal	少数股东权益 Minority Interest	所有者权益合计 Total shareholders' equity
1	一、上年年末余额 Balance at the end of prior year	278,000.00					-169,068.85		108,931.15		108,931.15
2	加:会计政策变更 Add: Changes in accounting policies										
3	前期差错更正 Correction of prior period errors										
4	二、本年初余额 Balance at the beginning of current year	278,000.00					-169,068.85		108,931.15		108,931.15
5	三、本年增减变动金额(减少以“-”号填列) Changes in equity for the year ("-" for decrease)						-568,360.38		-568,360.38		-568,360.38
6	(一) 净利润 Net profit						-568,360.38		-568,360.38		-568,360.38
7	(二) 其他综合收益 Total comprehensive income for the year										
8	综合收益小计 Subtotal of comprehensive income										
9	(三) 所有者投入和减少资本 Capital contributed by owners and capital decreases	512,928.00					-568,360.38		-568,360.38		-568,360.38
10	1.所有者投入资本 capital invested by owners	512,928.00							512,928.00		512,928.00
11	2.股份支付计入所有者权益的金额 The amount of share-based payments recorded in owners' equity										
12	3.其他 Others										
13	(四) 专项储备提取和使用 Extraction and use of special reserves										
14	1.提取专项储备 Extraction of special reserves										
15	2.使用专项储备 Use of special reserves										
16	(五) 利润分配 Profit distribution										
17	1.提取盈余公积 Appropriation of surplus reserve										
18	其中:法定公积金 Including: Statutory reserves										
19	任意公积金 Discretionary fund										
20	储备基金 Reserve fund										
21	企业发展基金 Expansion fund of enterprise										
22	利润归还投资 Expansion fund of enterprise										
23	2.提取一般风险准备 Extraction of general risk reserves										
24	3.对所有者(或股东)的分配 Profit distributed to owners (or stockholders)										
25	4.其他 Others										
26	(六) 所有者权益内部结转 Transfers within the owners' equity										
27	1.资本公积转增资本(或股本) Capital (or stock) transferred from capital surplus										
28	2.盈余公积转增资本(或股本) Capital (or stock) transferred from surplus reserve										
29	3.盈余公积弥补亏损 Recovery of losses by surplus reserve										
30	4.其他 Others										
31	四、本年年末余额 Balance at the end of current year	790,928.00					-737,429.23		53,498.77		53,498.77

博扬高宝（常州）纺织科技有限公司
Pearl Global (Changzhou) Textile Technology Co., LTD
会计报表附注

NOTES TO THE FINANCIAL STATEMENTS

2019 年 3 月 31 日

FOR THE YEAR ENDED MARCH 31, 2019

(单位：人民币元)

(All amounts in RMB Yuan)

一、 公司基本情况

I. Company Profile

博扬高宝（常州）纺织科技有限公司（以下简称“公司”或“本公司”）由 Pearl Global (HK) Limited 出资组建，于 2016 年 11 月 14 日成立，取得常州国家高新技术产业开发区（新北区）行政审批局颁发的《营业执照》统一社会信用代码：91320411MA1MYU0H5E。于 2019 年 1 月 8 日由原法定代表人 KANTHARIA VINOD RAMANLAL 变更为 SARKER SANJAY KUMAR。公司股东原认缴注册资本 10 万元人民币，于 2018 年 2 月 7 日增加认缴注册资本 17.8 万元人民币，于 2018 年 6 月 8 日再次增加认缴注册资本 63 万元人民币，累计认缴注册资本 90.8 万元人民币，已实缴注册资本为 79.0928 万元人民币。公司类型为有限责任公司（台港澳法人独资），经营范围：纺织技术研发，纺织产品的研发；自营和代理各类商品和技术的进出口业务，但国家限定公司经营或禁止进出口的商品和技术除外。（涉及国家特别管理措施的除外；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）。

Pearl Global (Changzhou) Textile Technology Co., LTD (hereinafter referred to as the "Company") was established by Pearl Global (HK) Limited on November 14, 2016, Obtain the business license issued by the administrative examination and approval bureau of changzhou national high-tech industrial development zone (xinbei district), Unified organization code: 91320411MA1MYU0H5E. On January 8, 2019, it was changed from the original legal representative KANTHARIA VINOD RAMANLAL to SARKER SANJAY KUMAR. The original registered capital of the company's shareholders was RMB 100,000, and the registered capital was increased by RMB 178,000 on February 7, 2018. On June 8, 2018, the registered capital was again increased by RMB 630,000, and the cumulative registered capital was RMB 908,000, the actual registered capital is RMB 790,928. The type of company is a limited liability company (Taiwan, Hong Kong, Macao, and Hong Kong), and its business scope is: research and development of textile technology, research and development of textile products; The import and export business of all kinds of commodities and technologies shall be carried out on its own account and on behalf thereof, with the exception of commodities and technologies whose import and export are limited or prohibited by the State. (except those involving special measures of State administration; Projects subject to approval according to law shall be subject to approval by the relevant departments before they can carry out business activities.

二、 公司主要会计政策、会计估计和前期差错

II. The main accounting policies, accounting estimates and prior period errors

(一) 财务报表的编制基础

本公司执行《小企业会计准则》及其解释和补充规定。本会计年度内发生的交易或者事项《小企业会计准则》未作规范的，参照《企业会计准则》中的相关规定进行处理。

The basis for the preparation of financial statements

The Company implements the Accounting Standards for Small Business Enterprises and its interpretation and supplementary provisions. If the accounting standards for small enterprises are not standardized in this accounting year, it will be dealt with in the light of the relevant provisions of the Accounting Standards for Business Enterprises.

(二) 遵循企业会计准则的声明

公司编制的财务报表符合财政部 2011 年 10 月 18 日颁布的《小企业会计准则》的要求，真实、完整地反映了公司的财务状况、经营成果和现金流量等有关信息。

Declaration on following Accounting Standard for Business Enterprises

The financial statements made by the Company are in accordance with the requirements of Accounting Standards for Small Business Enterprises issued by the Ministry of Finance in October 18, 2011, which reflects the financial position, financial performance and cash flow of the Company truly and completely.

(三) 会计期间

会计年度自公历本年 4 月 1 日起至次年 3 月 31 日止。

Accounting period

The Company adopts the calendar year as its fiscal year, from this year on April 1, to the next year on March 31.

(四) 记账本位币

采用人民币为记账本位币。

Recording currency

The company uses RMB as the recording currency.

(五) 记账基础和计价原则

以权责发生制为记账基础，以历史成本为计价原则。

Accounting principle and the valuation basis

The accounting principle is accrual basis and the valuation basis is historical cost method.

公司长期待摊费用包括已提足折旧的固定资产的改建支出、经营租入固定资产的改建支出、固定资产的大修理支出等。

长期待摊费用按实际支出入账,并在受益期内按年限平均法平均摊销。

Accounting method of long-term deferred expense

The long-term deferred expense of the company include the reconstruction of the fixed assets that have been raised to the depreciation, the reconstruction of the fixed assets and the large repair expenses of the fixed assets.

The long-term deferred expenses are accounted for according to actual expenditures and are amortized on average according to the average age in the period of benefit.

(九) 应付职工薪酬核算方法

1. 应付职工薪酬包括: 职工工资、奖金、津贴和补贴; 职工福利费; 医疗保险费、养老保险费、失业保险费、工伤保险费和生育保险费等社会保险费; 住房公积金; 工会经费和职工教育经费; 非货币性福利; 因解除与职工的劳动关系给予的补偿; 其他与获得职工提供的服务相关的支出等。

2. 应付职工薪酬在确认为负债的同时, 应根据职工提供服务的受益对象, 分别下列情况进行会计处理:

(1) 应由生产产品、提供劳务负担的职工薪酬, 计入产品成本或劳务成本。

(2) 应由在建工程、无形资产开发项目负担的职工薪酬, 计入固定资产成本或无形资产成本。

(3) 其他职工薪酬 (含因解除与职工的劳动关系给予的补偿), 计入当期损益。

Accounting method of salary payable to staff

1. Employee compensation shall include: salary, bonus, allowance and subsidy; Employee benefits; Medical insurance premium, endowment insurance, unemployment insurance premium, industrial injury insurance and maternity insurance premium; Housing accumulation fund; Union funds and staff education funds; Non-monetary benefits; Compensation for the termination of labor relations with the workers; Other expenses related to the services provided by the employee.

2. In the event that employee compensation is recognized as a liability, the following situations shall be handled according to the beneficiary of the employee's provision of services:

(1) it shall be paid by the employees who produce the products and provide labor services, which shall be included in the product cost or labor cost.

(2) employees' compensation shall be included in the cost of fixed assets or intangible assets, which shall be borne by the construction project and intangible assets development project.

(3) other employees' compensation (including compensation for the termination of labor relations with employees) shall be included in the current profits and losses.

III. Taxes Items

(一) 主要税种及税率 Main taxes and tax rates

税种 Tax	计税依据 Tax basis	税率 Tax rate
增值税 Value-added tax	销项税额扣除当期允许抵扣的进项税额后的差额 VAT is paid after offset the output tax with input tax allowed at current period	3%
城市维护建设税 Urban maintenance and construction tax	应缴纳增值税额 VAT	7%
教育费附加 Educational surcharges	应缴纳增值税额 VAT	5%
企业所得税 Corporate income tax	应纳税所得额 Taxable income	25%

四、 财务报表项目注释

IV. Notes to items of the financial statements

1. 货币资金 Cash and bank balances

项 目 Item	期末数 Ending Balance		期初数 Beginning Balance	
	外币 Foreign currency	人民币 RMB	外币 Foreign currency	人民币 RMB
现金 Cash		2,072.49		1,149.20
银行存款 bank balances		46,680.81		93,408.67
其中：美元 Incl.: USD	0.03	0.20	0.03	0.20
合 计 Total		48,753.30		94,557.87

2. 其他应收款 Other receivables

(1) 其他应收款分类 Other receivables presented by types

账 龄 Aging	期末余额 Ending Balance			期初数 Beginning Balance		
	金额 Amount	占总额比例% Percentage%	坏账准备 Bad debt provision	金额 Amount	占总额比例% Percentage%	坏账准备 Bad debt provision
1年以内 Within 1 year	4,900.00	100.00%		14,500.00	100.00%	
合 计 Total	4,900.00	100.00%		14,500.00	100.00%	

(2) 其他应收账款年末余额明细

Other receivable balance details at the end of the year

欠款单位 Item	年末余额 Ending Balance	期初余额 Beginning Balance
房租 Housing rental	4,800.00	14,400.00
朱桂平 GuiPing Zhu	100.00	100.00

(3) 其他应收款中无持有本公司 5%以上股份的股东欠款。

No arrearage from the shareholders holding over 5% (including 5%) of the equity of the Company existed in the ending balance of other accounts receivable.

3. 应交税费 Taxes payable

税费项目 Item	期末账面余额 Ending Balance	期初账面余额 Beginning Balance
应交个人所得税 Individual income tax	154.53	498.69
工会经费 Expenditure for labor union		733.03
合 计 Total	154.53	1,231.72

4. 实收资本(股本) Share capital

投资者 investors	期初余额 Beginning Balance		本期增加 increase	本期减少 decrease	期末余额 Ending Balance	
	投资金额 investment	比例% Percentage%			投资金额 investment	比例% Percentage %
Pearl Global (HK) Limited	278,000.00	100%	512,928.00		790,928.00	100%
合 计 Total	278,000.00	100%	512,928.00		790,928.00	100%

上述投资未经会计师事务所验证。

The above investment is not verified by an accounting firm.

5. 未分配利润 Undistributed profit

项 目 Item	金 额 amount
年初未分配利润 Undistributed profit at the beginning of year	-169,068.85
加或减: 本期调整年初未分配利润 Adjustments to undistributed profit at the beginning of year	
调整后年初未分配利润 Undistributed profit at the beginning of year after adjustment	-169,068.85
加: 本期净利润 Plus: Net profit of the company for the year	-568,360.38
减: 提取法定盈余公积 Less: statutory surplus reserve drawn	
减: 应付普通股股利 Less: Dividends payable to ordinary shares	
期末未分配利润 Undistributed profit at the end of year	-737,429.23

6. 营业税金及附加 Operating Tax and Additional

项目 Item	本期发生额 amount in this year	上期发生额 amount in last year
印花税 Stamp duty	255.10	78.80
合 计 Total	255.10	78.80

7. 管理费用 Administrative expenses

费用项目 Item	本期发生额 amount in this year	上期发生额 amount in last year
工资 Payroll	370,324.80	122,213.51
邮电费 Posting and telecommunication expenses	22,923.88	7,059.00
水电费 Utilities	4,551.00	3,061.20
差旅费 Travel expense	72,258.68	24,823.55
办公费 Office expenses	9,978.44	1,059.70
其他 Others	32,809.40	7,911.00
业务招待费 Business entertainment	1,159.00	575.40
工会经费 Expenditure for labor union	2,212.35	1,370.91
房租 Housing rental	24,000.00	13,800.00
开办费 Organization expenses		102,075.75
社会保险 Social insurance	22,180.00	8,810.48
公积金 Accumulation fund	4,015.00	1,512.00
合 计 Total	566,412.55	294,272.50

8. 财务费用 Financial expenses

项 目 Item	本期发生额 amount in this year	上期发生额 amount in last year
利息支出 Interest expense		
减：利息收入 Less: Interest income	259.46	64.91
其他 Others	1,951.00	935.00
合 计 Total	1,691.54	870.09

9. 现金流量表项目注释 The annotations of main items in cash flow statement

项 目 Item	201804-201903	201709-201803
经营活动产生的现金流量净额 Cash flows from operating activities	-558,732.57	-183,442.13
投资活动产生的现金流量净额 Cash flows from investing activities		
筹资活动产生的现金流量净额 Cash flows from financing activities	512,928.00	278,000.00
现金净增加额 Net increase in cash	-45,804.57	94,557.87

五、 或有事项

截止 2019 年 3 月 31 日，本公司无需说明的或有事项。

Contingent events

Up to March 31, 2019, there are no other contingent events undisclosed.

六、 承诺事项

截止 2019 年 3 月 31 日，本公司无需说明的承诺事项。

Commitments

Up to March 31, 2019, no commitments need to be disclosed for the Company.

七、 资产负债表日后事项

截止 2019 年 3 月 31 日，本公司无需说明的资产负债表日后事项。

Post balance sheet events

Up to March 31, 2019, no post balance sheet events need to be disclosed for the Company.

八、 其他重要事项

截止 2019 年 3 月 31 日，本公司无需说明的其他重要事项。

Other important matters

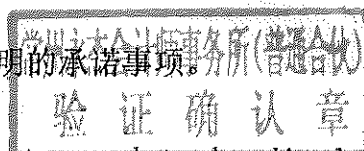
Up to March 31, 2019, no other important matters need to be disclosed for the Company.

博扬高宝（常州）纺织科技有限公司

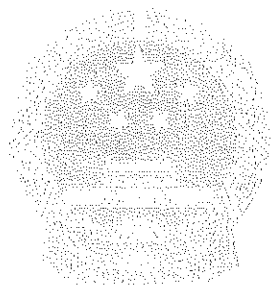
二〇一九年四月十二日

Pearl Global (Changzhou) Textile Technology Co., LTD

Apr 12, 2019



编号 320407000201711290300



营业执照

(副本)

统一社会信用代码 91320411MA1R96M68K (1/1)

名称 常州永杰会计师事务所(普通合伙)

类型 普通合伙企业

主要经营场所 常州市新北区太湖东路9号4幢706室

执行事务合伙人 陆永俊

成立日期 2017年09月30日

合伙期限 2017年09月30日至2037年09月29日

经营范围 审查企业会计报表,出具审计报告;验证企业资本,出具验资报告;办理企业合并、分立、清算事宜中的审计业务,出具有关的报告;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。(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 11月 29日

