

附录一：未更正错报

Kalzip Guangzhou Limited

	<u>Year 2016.3.31</u> per IFRS package	<u>Year 2015.3.31</u> per IFRS package
<b>Non current asset</b>		
Trade Debtor outside uk>1 yr	3,047,194	3,065,812
provn for Bad and Doubtful Debts>1 yr	-	(474,600)
PM&E-Cost Closing	22,965,413	23,833,237
PM&E-Depn Closing	(19,937,284)	(19,681,258)
Deferred Tax Assets		
Intangible Assets	1,521,776	1,521,776
Intangible Fixed Assets - Amortization	(1,351,859)	(1,265,655)
<b>Total non current asset</b>	<b>6,245,240</b>	<b>6,999,312</b>
<b>Current asset</b>		
Inventory	2,069,610	3,248,641
Inventories Provision	(902,495)	(1,741,553)
Amounts Owed by Group Co.< 1 Yr	3,927,465	2,985,305
Total Other Debtors < 1 Yr	868,691	1,048,947
Trade Debtors Outside UK < 1 yr	42,197,458	58,784,826
Provn for Bad and Doubtful Debts < 1 Yr	(8,511,863)	(10,482,499)
Cash at Bank and In Hand	37,907,266	36,215,059
External Interest Receivable < 1 Yr	5,520	75,016
<b>Total current asset</b>	<b>77,561,652</b>	<b>90,133,741</b>
<b>Current Liabilities</b>		
Trade Creditors-For Goods Supplied	4,177,418	3,903,525
Trade Creditors-Other	67,907	247,722
Amounts Owed to Group COS	5,756,341	20,452,943
Other Credit Balances	16,479,229	24,332,162
Payments Received on Account fr.Custome	2,306,524	940,380
Other Payroll Provisions	2,333,436	3,310,087
Holiday Pay Provisions	86,561	190,655
Employment Taxes	101,991	43,184
Social Security Taxes	-	3,007
VAT	513,898	745,964
Non UK Taxes		-
<b>Total current liabilities</b>	<b>31,823,303</b>	<b>54,169,628</b>
<b>Net assets</b>	<b>51,983,589</b>	<b>42,963,425</b>
<b>Equity</b>		
Group share capital	25,239,122	25,239,122
Retained earning opening	17,724,303	32,713,856
Statutory Reserve	-	-
Result for current year	9,020,164	(14,989,553)
<b>Total equity</b>	<b>51,983,589</b>	<b>42,963,425</b>

	<u>Year 2016.3.31</u>	<u>Year 2015.3.31</u>
External group turnover	14,323,561	45,910,889
Intercompany group turnover	1,503,808	4,896,764
<b>Total Group Turnover</b>	<b>15,827,370</b>	<b>50,807,653</b>
Total raw materials and consumables	7,356,366	24,580,246
Changes in stock of finished goods and wip	339,973	5,419,497
Maintenance costs excluding labour	344,907	220,698
Other external charges	(3,148,804)	1,772,803
Total employment costs	7,008,342	11,461,135
Depreciation and amortisation	617,792	1,056,848
Other operating charges	12,249,229	21,407,795
Total P/L on sale of fixed assets	592,262	468,407
<b>Total Operating Costs</b>	<b>25,360,068</b>	<b>66,387,428</b>
Interest and dividends receivable	463,735	838,732
<b>Profit/Loss Before Tax</b>	<b>(9,068,964)</b>	<b>(14,741,043)</b>
Other Rationalisation Costs	(18,089,128)	
Taxation	-	248,510
<b>Profit/Loss for Financial Year</b>	<b>9,020,164</b>	<b>(14,989,553)</b>