



中广润
Zhong Guang Run

广东中广润会计师事务所（普通合伙）
地址：广州市黄埔区敏兴街3号1503房（仅限办公）
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电话：020-38917725
邮箱：zgrcpa@163.com

Audit Report

ZGRSZ (2025) No. A018

ECU WORLDWIDE (GUANGZHOU) LIMITED of Directors:

We have audited the attached financial statement of ECU WORLDWIDE (GUANGZHOU) LIMITED (hereinafter referred to as the “Company”), including the balance sheet on Dec. 31st 2024, the income statement, profit and loss account and the notes to financial statement of 2024.

I . Responsibilities of Management for the Financial Statement

It's the responsibilities of the management of the Company to prepare the financial statement according to the Accounting Standards and the “Enterprise Accounting System”, including (1) design, implementation and maintenance of the internal controls related to the preparation of the financial statement in order to avoid major mistakes in the financial statement because of fraud or errors; (2) choosing and using appropriate accounting policies; (3) making reasonable accounting estimates.

II . Responsibilities of Certified Public Accountants

It is our responsibility to give audit opinions on the financial statement on the basis of the implementation of audit work. We have conducted the audit work according to the regulations of Chinese Certified Public Accountants Auditing Standards. The Chinese Certified Public Accountants Auditing Standards require us to abide by professional ethics, design and implement the audit work using whether the financial statement is free of major mistakes as the reasonable assurance.

The audit work involves the implementation of audit procedure to obtain audit evidence on the amounts and disclosures in the financial statement. And the selected audit procedure depends on the judgments of the Certified Public Accountants, including assessments of major misstatement risks of the financial statement due to fraud or errors. While conducting risk assessments, we take the internal

controls related to the preparation of the financial statement into consideration in order to design a proper audit procedure but not to express any opinion on the effectiveness of the internal controls. The audit work also includes assessing the appropriateness of the accounting policies chosen by the management and the reasonableness of the accounting estimates, as well as the overall presentation of the financial statement.

We believe that the audit evidence we've obtained is sufficient and appropriate, which provides the basis for audit opinions.

III. Audit Opinions

We think the financial statement of the Company has been prepared according to the regulations of the Enterprise Accounting Standards and the "Enterprise Accounting System", and it in all material respects has fairly reflected the Company's financial position on Dec. 31st 2024 as well as the operating results in 2024.

Attachments:

1. Balance Sheet
2. Profit and Loss Account
3. Notes to Accounting Statements



Chinese Certified Public Accountants



Chinese Certified Public Accountants



27 February 2025

ECU WORLDWIDE (GUANGZHOU) LIMITED

For the Year Ended 31 December 2024

BALANCE SHEET

ASSETS	Opening Balance	Closing Balance	LIABILITIES AND OWNERS' EQUITY	RMB	
				Opening Balance	Closing Balance
CURRENT ASSETS :			CURRENT LIABILITIES:		
Monetary fund	24,492,379.10	34,996,795.22	Short-term loans		
Short term investments			Note payable		
Note receivable			Creditors(Accounts payable)	31,327,338.31	37,333,143.33
Interest receivable			Accruals of Inoives to be received	78,956,024.75	108,141,803.46
Debtors(Accounts receivable)	77,645,834.03	121,220,611.14	Accrued expense	1,380,048.94	1,678,522.86
Less: provision for bad debts	-354,720.80	-392,054.33	Other payables	1,488,489.00	1,937,027.20
Other receivables	1,684,796.40	3,092,054.90	Receipts in Advance	144,239.67	-
Accruals of Inoives to be made	11,780,882.87	18,261,251.15	Dividend		
Prepayments	14,191.00	-	Salary payable	7,213,287.80	7,143,403.76
Deferred charges	1,117,757.32	1,079,253.42	Welfare payable		
Advances to subsidiaries	57,102,299.68	36,383,440.35	Advances from ShareHolders		
Inventories			Taxes payable	2,561,723.65	3,286,957.53
Total current assets	173,483,419.60	214,641,351.85	Total current Liabilities	123,071,152.12	159,520,858.14
Long-term investments			Long-term accounts payable		
Long-term share			Long-term loans payable		
rights investment			Other long-term liabilities		
Fixed assets:			Total long term liabilities		
Fixed assets at cost	2,789,439.42	2,815,826.94	Total Liabilities	123,071,152.12	159,520,858.14
Less:Accumulated depreciation	2,194,872.80	2,264,213.92			
Net value of fixed assets	594,566.62	551,613.02			
Disposal of fixed assets					
			OWER'S EQUITY :		
Construction in Progress					
Unsettled G/L on fixed assets			Issued and Paid up Capital	10,569,468.48	10,569,468.48
			Capital surplus		
Total Fixed Assets	594,566.62	551,613.02	Surplus reserve	5,452,422.42	5,452,422.42
			Undistributed profit	34,984,943.20	39,650,215.83
Intangible assets					
Long-term deferred expense					
Total intangible assets			Total ower's equity	51,006,834.10	55,672,106.73
expense					
TOTAL ASSETS	174,077,986.22	215,192,964.87	TOTAL LIABILITIES AND OWER'S EQUITY	174,077,986.22	215,192,964.87

ECU WORLDWIDE (GUANGZHOU) LIMITED

For the Year Ended 31 December 2024

PROFIT AND LOSS ACCOUNT

	RMB
ITEMS	CURRENT YEAR CUMULATIVE
Turnover	1,305,260,513.72
Less: Cost of operation	1,187,974,679.81
Gross profit	117,285,833.91
Add: Income from other operations	12,492,175.37
Less: Operating expense	
General and administrative expense	83,189,530.04
Financial expense	-2,492,940.88
Including: Interest expense	
Exchange gain & loss	
Operating profits	49,081,420.12
Add: Investment earning	
Allowance revenue	
Non-operating revenue	
Less: Non-operating expenses	19,099.66
Income before tax	49,062,320.46
Less: Income tax	12,397,047.83
Net income	36,665,272.63
Add: Dividends received	
Less: Dividends paid	32,000,000.00
Net result for the year	4,665,272.63

Attachment

Name of Enterprise : ECU WORLDWIDE (GUANGZHOU) LIMITED

I. Basic Information of Enterprise:

A: Total institutions basic situation

1.ECU WORLDWIDE (GUANGZHOU) LIMITED was founded on 1 Sep.2005 ,with the business operation period of 20 years. ECU WORLDWIDE (GUANGZHOU) LIMITED has gained the business registration license, the reference code is No. 91440101717855284Y. The legal representative: Huang Xiu Lan.

2. The registered capital RMB10.5 million, By the parties:

Name of Investors	Investment	Investment proportion
ECU WORLDWIDE (HONG KONG) LTD.	10.5million	100%
Total	10.5million	100%

3.Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, insurance, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved).

4. Duration of operation: since 01.Sep.2005 to 01.Sep.2025.

B: Branches basic situation

1. ECU WORLDWIDE (GUANGZHOU) LIMITED SHENZHEN BRANCH was founded on 01 Feb 2008, with the business operation period of 18 years. ECU WORLDWIDE (GUANGZHOU) LIMITED SHENZHEN BRANCH has gained the business registration license, the reference code is No. 91440300671877815J. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, insurance, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 01.Feb.2008 to 01.Sep.2025.

2. ECU WORLDWIDE (GUANGZHOU) LIMITED XIAMEN BRANCH was founded on 16 Feb 2009, with the

business operation period of 17 years. ECU WORLDWIDE (GUANGZHOU) LIMITED XIAMEN BRANCH has gained the business registration license, the reference code is No. 91350200678294444R. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 16.Feb.2009 to 01.Sep.2025.

3. ECU WORLDWIDE (GUANGZHOU) LIMITED FUZHOU BRANCH was founded on 07 Sep 2010, with the business operation period of 15 years. ECU WORLDWIDE (GUANGZHOU) LIMITED FUZHOU BRANCH has gained the business registration license, the reference code is No. 91350100561678620G. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, insurance, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 07.Sep.2010 to 06.Sep.2025.

4. ECU WORLDWIDE (GUANGZHOU) LIMITED ZHONGSHAN BRANCH was founded on 27 Sep. 2010, with the business operation period of 15 years. ECU WORLDWIDE (GUANGZHOU) LIMITED ZHONGSHAN BRANCH has gained the business registration license, the reference code is No. 91442000562618793L. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, insurance, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 27.Sep.2010 to 01.Sep.2025.

5. ECU WORLDWIDE (GUANGZHOU) LIMITED NINGBO BRANCH was founded on 15 Oct. 2010, with the business operation period of 15 years. ECU WORLDWIDE (GUANGZHOU) LIMITED NINGBO BRANCH has gained the business registration license, the reference code is No. 91330203563850017K. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air

transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 15.Oct.2010 to 01.Sep.2025.

6. ECU WORLDWIDE (GUANGZHOU) LIMITED QINGDAO BRANCH was founded on 20 Oct 2010, with the business operation period of 15 years. ECU WORLDWIDE (GUANGZHOU) LIMITED QINGDAO BRANCH has gained the business registration license, the reference code is No. 91370200561186052H. The legal representative: Huang Xiu Lan. Business scope: Non-vessel operation common carrier. Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, insurance, correlative short-distance transportation service and transportation services. (Operations that need to be approved according to law may not carry out until they are approved).Duration of operation: since 20.Oct.2010 to 01.Sep.2025.

7. ECU WORLDWIDE (GUANGZHOU) LIMITED DALIAN BRANCH was founded on 06 Dec 2011, with the business operation period of 14 years. ECU WORLDWIDE (GUANGZHOU) LIMITED DALIAN BRANCH has gained the business registration license, the reference code is No. 91210200582049305M. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, correlative short-distance transportation service and transportation services. Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 06.Dec.2011 to 05.Dec.2025.

8. ECU WORLDWIDE (GUANGZHOU) LIMITED YANTAI BRANCH was founded on 28 Mar. 2014 , with the business operation period of 11 years. ECU WORLDWIDE (GUANGZHOU) LIMITED YANTAI BRANCH has gained the business registration license, the reference code is No. 91370600493600281C. The legal representative: Huang Xiu Lan. Business scope: Undertake transportation by sea, land and air transportation agency of import and export of goods, international business including sales, booking space, warehousing and storage, baggage, transfer, container FCL and LCL, settlement, customs declaration, quarantine, insurance, correlative short-distance transportation service and transportation services.

Non-vessel operation common carrier. (Operations that need to be approved according to law may not carry out until they are approved). Duration of operation: since 28. Mar.2014 to 01.Sep.2025.

II. Principal Accounting Policies

1. Accounting system: Subject to the Accounting System for Enterprise.
2. Fiscal year: Annual accounting period is subject to the Gregorian calendar from Jan. 1 to Dec. 31 of each year.
3. Bookkeeping principle and base of pricing: Accounting bookkeeping is based on Accruals Principle and the pricing is based on real cost.

4. Accounting currency unit and foreign exchange

The accounting currency unit is using RMB YUAN.

Transactions in foreign currencies during the year are translated at exchange rates ruling at the transaction dates. Monetary assets and liabilities expressed in foreign currencies at the balance sheet date are translated at rates of exchange ruling at the balance sheet date. All exchange differences are dealt with in the income statement.

5. Bad debt of trade receivables

Provision is made against trade receivables to the extent they are considered to be doubtful. Trade receivables in the balance sheet are stated net of such provision.

6. Fixed Assets: Pricing and depreciating method of fixed assets

Valuation of Fixed Assets and Depreciation Method: Fixed assets depreciation calculated using the straight-line method on average . The depreciated rate and classified depreciated rate, which are confirmed according to balance (10% of original value) calculated with the original cost and estimating leaving using age, are as follow:

<u>Sort</u>	<u>Using Age</u>	<u>Annual Depreciation Rate</u>
furniture	5	18%
Electronic equipment	3	30%

7. Revenue recognition:

Revenue from the sale of goods or services is recognized on the transfer of risks and rewards of ownership, which generally coincides with the time when the goods or services are delivered to customers and title has passed.

III. Taxes:

The taxes are calculated according to the related tax law and regulation of PRC, the detail tax rate are as follow.

VAT:	6%
Income tax:	25%

IV. Notes to Major Items of Accounting Statements

(I) Notes to Major Items of Balance sheet

Ending Balance

1. Monetary Fund:	RMB 34,996,795.22
There-into: Cash in hand	22,592.48
Bank Deposit	34,974,202.74

2. Accounts receivable	121,220,611.14
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One of the ten most large as follows:

WORLD-LINK (CHINA) LTD.	3,475,076.28
浙江德源国际货运代理有限公司	2,806,264.79
XIAN WORLD-LINK INTERNATIONAL LOGISTICS CO., LTD	1,201,311.23
义乌越达国际货运代理有限公司	1,133,775.38
DHL Danzas Exel	805,162.91
ATLAS CONTRACT MANUFACTURING LTD.	736,263.55
DHL GLOBAL FORWARDING (CHINA) CO., LTD. QINGDAO BRANCH	720,162.21
BOLLORE BEIJING BRANCH	634,383.19
WORLD JAGUAR LOGISTICS INC. SHENZHEN BRANCH	591,007.27
宁波赛福国际物流有限公司	584,051.37

3. Provision for bad debts	-392,054.33
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4. Others receivables	3,092,054.90
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There-into:

deposit of office rent	602,184.34
deposit of stuffing	117,000.00
deposit of copy machine	8,000.00
deposit of property	9,498.76
Tender deposit	430,000.00
other deposits	46,693.60

deposit of IATA	1,000,000.00
deposit for Swiss Air	737,307.67
rent of copy machine	4,400.00
deposit of electricity & water	13,220.00
deposit of property management fee	25,779.00
others - Document Center	97,971.53

5. Deferred charges

1,079,253.42

There-into:

office rent	563,488.37
Property management fee	27,788.09
accounting fee	6,900.00
prepayment to supplier	92,299.35
internet fee	6,500.00
decoration fee	164,567.70
recruitment fee	15,667.79
other office expenses	35,342.19
carrier fee	143,667.93
IT service fee	4,000.00
Legal Fees	5,000.00
Advertising expense	9,334.00
staff welfare	4,698.00

6.Fixed assets:

Regimentation	Opening	Additions	Disposals balance	Ending Balance	Accumulated depreciation	Net amount
Furniture & Office Equipment	2,789,439.42	202,053.11	175,665.59	2,815,826.94	2,264,213.92	551,613.02
Total	2,789,439.42	202,053.11	175,665.59	2,815,826.94	2,264,213.92	551,613.02

7.Accounts payable

37,333,143.33

One of the ten most large as follows:

简达物流集团股份有限公司	1,228,936.41
SINOTRANS GUANGDONG CO.,LTD SHENZHEN STORAGE & TRANSPORTATION BRANCH	1,074,112.11
QINGDAO WORLD-LINK INTERNATIONAL LOGISTICS CO., LTD	553,895.97
QINGDAO HUIHEYUEDA LOGISTICS A	300,357.82
宁波龙星物流有限公司	297,065.40

MAERSK(CHINA)SHIPPING CO., LTD.	285,792.43
QINGDAO ELINE TECHNOLOGY CO. LTD.	250,187.00
WAN HAI LINES	248,506.30
MAERSK LOGISTICS (SHANGHAI) CO., LTD	233,248.42
宁波百川港通国际物流有限公司	230,529.00

8. Salary payable 7,143,403.76

There-into:

salary payable	5,889,546.40
commission payable	1,253,857.36

9. Taxes payable 3,286,957.53

There-into:

Provision of income tax	3,266,245.86
Provision of tax surcharges	532.65
Provision of tax (VAT)	20,179.02

10. Other payable 1,937,027.20

There-into:

individual income tax	426,037.90
receipt in advance	415,383.80
social security	347,197.60
meeting fee	375,181.25
others	609.50
labor union fee	372,617.15

11. Advances to subsidiaries 36,383,440.35

There-into:

ECU WORLDWIDE (HONG KONG) LTD.	36,383,440.35
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12. Accrued expense 1,678,522.86

There-into:

audit fee	197,090.00
electric fee	28,630.30
tel fee	13,991.93
courier fee	2,835.74
printer leased rent	1,200.00
transport fee	1,300.00
annual dinner fee	341,062.13
labor union funds	17,441.92
ADP set up fee	76,648.94

accounting fee	45,800.00
staff welfare	156,938.10
handicapped employ security	134,200.00
meeting fee	3,000.00
outsourcing fee	36,352.08
staff training	22,000.00
staff expenses claim	25,000.00
housing fund	60,342.00
consulting fee	12,000.00
traveling fee	45,200.00
office equipment rent	23,040.00
Advertising expense	49,949.25
other office expenses	222,124.71
Insurance	43,710.00
entertainment fee	65,589.76
office rent	52,176.00
rent of copier	900.00

13. Issued and paid up capital	10,569,468.48
ECU WORLDWIDE (GUANGZHOU) LIMITED	10,569,468.48

14. Surplus reserve	5,452,422.42
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15. Undistributed profit	39,650,215.83
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(II) Notes to the profit & loss account

1. Turnover	1,305,260,513.72
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2. Cost of operation	1,187,974,679.81
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3. Income from other operations	12,492,175.37
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4. General & administrative expense	83,189,530.04
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There-into:

Office rent	3,359,257.89
Rent office equipment & office machinery	68,020.00
Rent Cars, Vans, Trucks, ...	38,400.00
Other rent	39,924.70
Maintenance & repair buildings	135,834.72
Maintenance & repair office equipment	37,406.05

Other maintenance & repair	553,393.02
water - gas- electricity, heating, ...	229,710.38
Fuel cars, vans, trucks, forklift, ...	281,974.74
Contributions, subscription, memberships	7,625.83
Office and computer supplies	128,363.32
Telephone-fax-telex-postoffice-stamps	601,352.76
Courier services	158,276.80
Publicity, advertisements, ...	192,358.76
Entertainment (restaurant, gifts, ...)	1,124,117.68
Travel expenses	709,939.67
Other office expenses	1,289,825.80
Fees external accounting / auditor	559,276.33
Fees lawyer	10,000.00
Fees computer expert	5,137,847.13
Expenses for Licences	215,510.03
Other fees	223,749.45
Insurance for transport of goods	1,006,162.30
Bad Debts Write Offs	8,932.00
Provision for Bad Debts Expense	88,085.47
Taxes, other than personel and income tax/other G&A	183,629.14
Independant Employees	2,682,769.16
Salary employees	46,011,124.90
Social security contribution	11,910,724.89
Insurance staff	87,507.47
Other staff charges	1,379,573.86
Other Provisions (End of Year Bonus, ...)	4,502,948.74
Depreciations on fixed assets	225,907.05

5. Financial expense -2,492,940.88

There-into:

Bankcosts	468,944.19
Exchange gain & loss	-2,932,427.00
Interests	-29,458.07

6. Non-operating expenses 19,099.66

There-into:

Profit & Loss on disposal of fixed assets	19,099.66
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7. Dividends paid 32,000,000.00



姓 名 肖芝云
Full name
性 别 女
Sex
出 生 日 期 1956-09-26
Date of birth
工 作 单 位 湖南天勤有限责任会计师事务所
Working unit
身 份 证 号 码 43230119560926256X
Identity card No.

证书编号: 430100480050
No. of Certificate

批准注册协会: 湖南省注册会计师协会
Authorized Institute of CPAs

发证日期: 2013 年 10 月 30 日
Date of Issuance /y /m /d

年度检验登记

Annual Renewal Register

本证书经检验合格
This certificate is valid
this renewal.



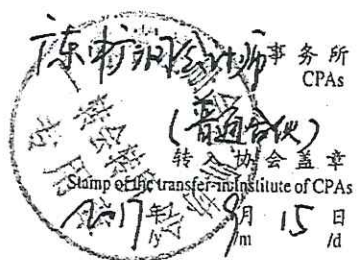
注册会计师工作单位变更事项登记
Registration of the Change of Working Unit by a CPA

同意调出
Agree the holder to be transferred from

湖南天勤会计师事务所 事务所
有限责任公司 CPAs



同意调入
Agree the holder to be transferred to





姓名 Full name 丁广润
 性别 Sex 男
 出生日期 Date of birth 1968-08-05
 工作单位 Working unit 广东正粤会计师事务所 普适合
 身份证号码 Identity card No. 654001600305211

证书编号:
No. of Certificate

650103320086

批准注册协会:
Authorized Institute of CPAs

广东省注册会计师协会

发证日期:
Date of Issuance

2008 年 12 月 31 日
/y /m /d

2015年4月换发

年度检验登
Annual Renewal Regis

本证书经检验合格
This certificate is valid
this renewal.

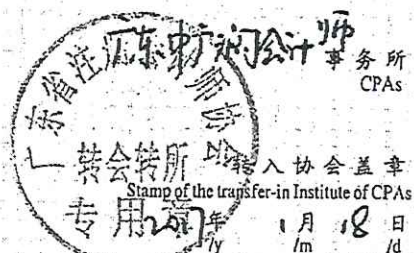


注册会计师工作单位变更事项登记
Registration of the Change of Working Unit by a CPA

同意调出
Agree the holder to be transferred from



同意调入
Agree the holder to be transferred to





编号: S0652016051387G(1-1)

统一社会信用代码

91440101MA59H51U2B

营业执照

(副本)



扫描二维码登录
“国家企业信用
信息公示系统”,
了解更多登记、
备案、许可、监
管信息。



名称 广东中洞会计师事务所(普通合伙)

类型 普通合伙企业

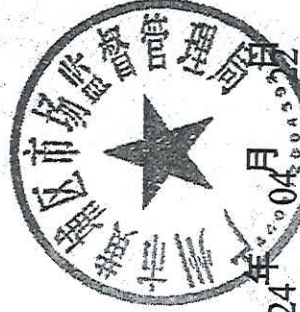
执行事务合伙人 黄飞显

出资额 叁佰万元(人民币)

成立日期 2016年12月22日

主要经营场所 广州市黄埔区敏兴街3号1503房(仅限办公)

经营范围 商务服务业(具体经营项目请登录国家企业信用信息公示系统查询,网址: <http://www.gsxt.gov.cn/>。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

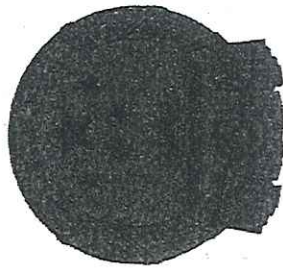
2024年04月

国家企业信用信息公示系统网址:

<http://www.gsxt.gov.cn>

市场主体应当于每年1月1日至6月30日通过
国家企业信用信息公示系统报送公示年度报告

国家市场监督管理总局监制



会计师事务所

执业证书



名称：广东中广润会计师事务所（普通合伙）

首席合伙人：黄飞显

主任会计师：

经营场所：广州市黄埔区敏兴街3号1503房

组织形式：普通合伙

执业证书编号：44010228

批准执业文号：粤财会（2017）7号

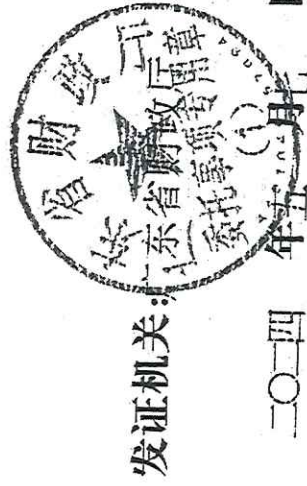
批准执业日期：2017年1月12日



证书序号：0005222

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、会计师事务所终止或执业许可注销的，应当向财政部门交回《会计师事务所执业证书》。



二〇一四年五月廿七日

中华人民共和国财政部制