

审 阅 报 告

中大证审(2015) 7-157号

深圳香江控股股份有限公司全体股东:

我们审阅了后附的深圳香江控股股份有限公司(以下简称“公司”)2014年度财务报表

包括资产负债表、利润表、现金流量表、所有者权益变动表及财务报表附注。我们按照中国注册会计师执业准则的要求实施了审阅程序,并出具了审阅报告。财务报表附注已经充分披露了财务报表的编制基础,编制依据,适用的会计准则,会计政策,会计估计,差错更正,以及对会计政策的变更、对会计估计的变更以及财务报表等存在的重大不确定性的影响。

我们提醒财务报表使用者关注,财务报表编制基础是持续经营,财务报表是在该假设的基础上编制的,如果存在持续经营能力问题,应当考虑财务报表使用者理解财务报表的风险。

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		(%)		(%)	
	44,151,819.14	99.61	3,000,859.85	6.80	41,150,959.29
	173,381.00	0.39	173,381.00	100.00	
	44,325,200.14	100.00	3,174,240.85	7.16	41,150,959.29

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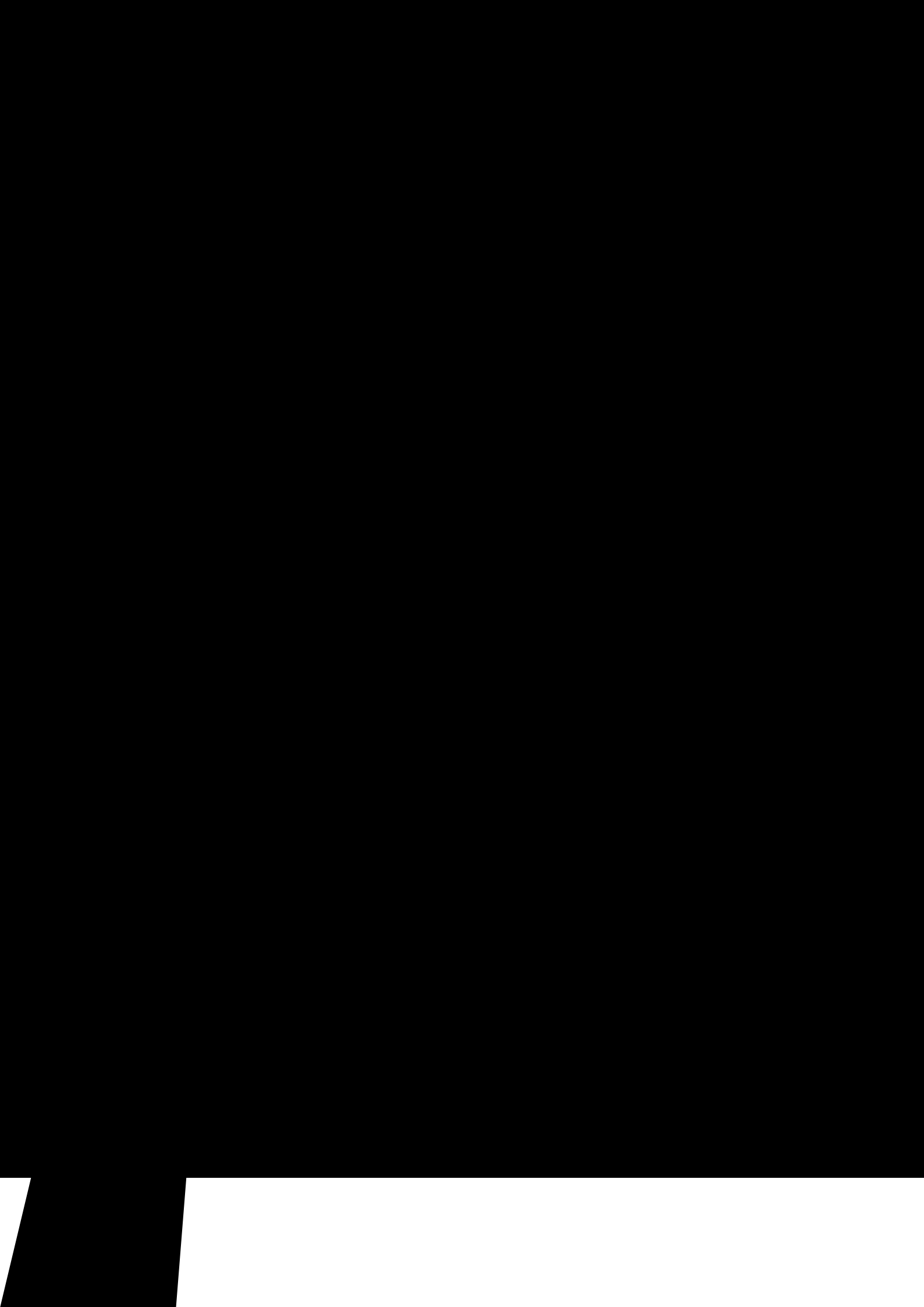
		(%)		(%)	
	38,574,549.57	99.79	2,697,596.17	6.99	35,876,953.40
	81,639.00	0.21	81,639.00	100.00	
	38,656,188.57	100.00	2,779,235.17	7.19	35,876,953.40

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			(%)
1	4,154,711.15	206,806.93	5.00
1-2	1,080,555.42	162,083.31	15.00
	5,235,266.57	368,890.24	7.05

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			(%)
1	30,708,927.20	1,842,535.63	6.00



		(%)		(%)	
	575,320,029.55	100.00	18,785,367.45	3.27	556,534,662.10

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		(%)		(%)	
	739,925,322.07	99.92	7,167,274.87	0.97	732,758,047.20
	600,000.00	0.08	600,000.00	100.00	
	740,525,322.07	100.00	7,767,274.87	1.05	732,758,047.20

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				(%)
1	19,852,845.49		992,642.28	5.00
1-2	1,342,105.91		201,315.89	15.00
2-3	5,016,756.61		1,254,189.15	25.00
3	348,710.00		174,355.00	50.00
	26,560,418.01		2,622,502.32	9.87

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				(%)
1	181,193,934.11		10,871,636.05	6.00
1-2	8,547,432.03		512,845.92	6.00
2-3	7,487,509.23		449,250.55	6.00

			(%)
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	36, 973, 966 92	24, 919, 305 23
	459, 680, 755 38	663, 698, 751. 51
	12, 676, 786 48	10, 794, 367. 21
	1, 173, 517. 65	888, 895. 58
	64, 815, 003 12	40, 224, 002 54
	575, 320, 029 55	740, 525, 322 07

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				(%)	
		139,846,083.57	1	24.31	8,390,765.01
		127,702,322.12	1	22.20	
		44,411,918.00	1	7.72	
		30,000,000.00	5	5.21	
		20,000,000.00	1	3.54	
		352,370,337.83		62.29	8,390,765.01

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	4,351,738,748.94	55,277,647.82	4,296,461,101.12
	863,064,082.22		863,064,082.22
	2,090,303,270.29	11,198,036.39	2,079,105,233.90
	873,090,300.74		873,090,300.74
	450,873,931.32		450,873,931.32
	8,629,070,333.51	66,475,684.21	8,562,594,649.30
	10,686,236.20		10,686,236.20
	9,285,410.52		9,285,410.52
	60,677.53		60,677.53
	20,032,324.25		20,032,324.25
	8,649,102,657.76	66,475,684.21	8,582,626,973.55

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	12,761,178.79		12,761,178.79	13,069,550.39	13,069,550.39
	5,638,399.20		5,638,399.20	2,152,832.83	2,152,832.83
	18,399,577.99		18,399,577.99	15,222,383.22	15,222,383.22

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	13,069,550.39			-1,907,719.83	
		10,000,000.00	8,400,000.00	-651.77	
	2,152,832.83	10,000,000.00		-6,514,433.63	
	15,222,383.22	20,000,000.00	8,400,000.00	-8,422,805.23	

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					11,161,830.56
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	1, 148, 471, 136. 31	1, 148, 471, 136. 31
	249, 002, 554. 00	249, 002, 554. 00
	10, 828, 239. 90	10, 828, 239. 90
	1, 386, 645, 450. 41	1, 386, 645, 450. 41
	157, 008, 745. 04	157, 008, 745. 04
	40, 391, 726. 97	40, 391, 726. 97
1)	40, 391, 726. 97	40, 391, 726. 97
	21, 259. 65	21, 259. 65
	197, 379, 212. 36	197, 379, 212. 36
	1, 189, 266, 238. 05	1, 189, 266, 238. 05
	991, 462, 391. 27	991, 462, 391. 27

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	585, 169, 898. 67	70, 820, 985. 86	81, 298, 052. 46	49, 581, 812. 02	786, 870, 749. 01
	6, 326, 632. 96	1, 557, 125. 79	6, 853, 843. 42	3, 865, 213. 08	18, 602, 815. 25
1)	214, 561. 68	1, 557, 125. 79	6, 853, 843. 42	3, 865, 213. 08	12, 490, 743. 97

	1, 176, 291. 51	
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	346, 851, 477. 88	346, 851, 477. 88
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	9, 970, 944. 00	9, 970, 944. 00
	357, 172, 474. 00	357, 172, 474. 00

	213, 413, 147. 67	213, 413, 147. 67
	350, 052. 12	350, 052. 12
	9, 879, 744. 00	9, 879, 744. 00
	223, 642, 943. 79	223, 642, 943. 79

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	213, 413, 147. 67	139, 270, 852. 56	5, 832, 522. 35	346, 851, 477. 88
	350, 052. 12			350, 052. 12
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		1,541,918.07	1,541,918.07
1)		1,541,918.07	1,541,918.07
	99,031.52	49,000.00	148,031.52
1)	99,031.52	49,000.00	148,031.52
	113,064,159.85	17,577,665.52	130,641,825.37
	5,934,383.31	4,468,727.77	10,403,111.08
	2,954,241.58	2,264,428.22	5,218,669.80
1)	2,954,241.58	2,264,428.22	5,218,669.80
		49,000.00	49,000.00
1)		49,000.00	49,000.00
	8,888,624.89	6,684,155.99	15,572,780.88
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	104,175,534.96	10,893,509.53	115,069,044.49
	107,228,808.06	11,616,019.68	118,844,827.74

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	60,761,406.36	33,203,602.43	17,449,252.63		76,515,756.16
		13,290,581.00	443,019.37		12,847,561.63
	60,761,406.36	46,494,183.43	17,892,272.00		89,363,317.79

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	20,321,062.38	5,080,265.59	10,239,987.48	2,559,996.87
	217,045,958.35	54,261,489.59	305,913,442.56	76,478,360.64
	18,984,185.30	4,746,046.33	20,842,787.25	5,210,696.98
	169,830,502.36	42,457,625.59	77,096,690.72	19,274,172.68
	1,405,326.20	351,331.56	2,341,736.24	585,433.89
	11,301,628.12	2,825,407.03	12,103,091.18	3,025,772.80
	621,278,859.53	155,319,714.88	480,396,928.82	120,099,232.21
	1,053,776.01	263,444.00		
			344,057.42	86,014.35
	1,061,221,298.25	265,305,324.57	909,278,721.67	227,319,680.42

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			1,263,466.76	315,866.69
	2,810,940.00	702,735.00	2,810,940.00	702,735.00
	2,810,940.00	702,735.00	4,074,406.76	1,018,601.69

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		603,975,034.30	456,566,485.82
		103,367,520.34	72,938,461.74
		707,342,554.64	529,504,947.56

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2017	167, 440, 035. 43	163, 174, 532. 04	
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	378,443,688.16	82,773,615.00
	378,443,688.16	82,773,615.00

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	1,334,326.07	1,342,703.99
	5,766.00	2,855,797.89

	369,317,232.64	251,918,770.81
	3,292,674,192.75	4,687,241,184.08

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	52,167,286.00	272,035,084.55	272,401,028.78	51,801,341.77
-	-57,284.13	16,170,864.84	16,149,074.11	-35,493.40
		480,683.50	480,683.50	
	52,110,001.87	288,686,632.89	289,030,786.39	51,765,848.37

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	51,213,931.76	239,171,021.34	239,017,601.77	51,367,351.33
	336,819.76	17,615,436.47	17,515,938.13	436,318.10
	167,247.15	9,757,320.18	9,792,125.11	132,442.22
	46,172.76	4,323,697.15	4,329,722.07	40,147.84
	412,156.65	1,070,860.63	1,358,005.41	125,011.87
	-9,042.08	96,748.78	387,636.29	-299,929.59
	52,167,286.00	272,035,084.55	272,401,028.78	51,801,341.77

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	147,191,607.43	149,449,416.81
	237,198,060.04	144,515,727.84
	936,643,577.50	878,608,880.27

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	78,410,989.00	
	21,011,581.63	
	20,000,000.00	
	5,800,000.00	
	2,942,728.47	
	128,165,299.10	

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(1)	649,077,031.14	628,713,326.14
(2)	297,641,776.92	238,210,091.58
(3)	50,000,000.00	120,000,000.00
	996,718,808.06	986,923,417.72

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	552,145,142.90	480,396,928.82
	552,145,142.90	480,396,928.82

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(1)	1,397,975,043.89	1,286,071,051.16
(2)	449,830,275.82	632,949,636.61
		50,000,000.00
	1,847,805,319.71	1,969,020,687.77

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2013	689,226,750.82	
	689,226,750.82	

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2013	700,000,000.00	2014.12.10	5	700,000,000.00	
	700,000,000.00			700,000,000.00	

2013	700,000,000.00	3,415,232.88			689,226,750.82
	700,000,000.00	3,415,232.88			689,226,750.82

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“ ”	20,842,787.92		1,858,602.62	18,984,185.30	
	20,842,787.92		1,858,602.62	18,984,185.30	

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	767,812,619.00	767,812,619.00
	441,207,906.00	441,207,906.00

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	+	-		
			785, 387. 77	537, 478, 815. 85
			033, 141. 84	288, 836, 348. 69
			579, 512. 97	
			682, 311. 40	397, 529, 776. 77

	2014	2013
	265,682,848.37	185,867,542.22
	15,639,408.73	11,995,589.72
	13,157,251.69	8,969,941.52
	239,095,262.76	231,146,211.80
	10,573,645.43	7,623,583.48
	544,148,416.98	445,602,868.74

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	2014	2013
	216,463,949.50	216,192,851.24
	83,552,869.25	74,916,061.65
	120,384,783.22	121,490,697.52
	420,401,601.97	412,599,610.41

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	2014	2013
	125,883,790.46	117,085,426.07
	56,720,935.11	47,434,266.34
	8,530,211.68	13,932,531.90
	66,734,671.50	60,432,350.65
	29,323,660.35	32,899,847.58
	287,193,269.10	271,784,422.54

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	2014	2013
	297,977,313.96	284,000,420.00
	156,759,677.73	169,425,251.38
	11,546,021.60	23,022,970.41

	2014	2013
	4,472,754.88	5,735,882.73
	134,144,369.51	97,288,080.94

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	2014	2013
	11,823,724.20	-1,021,018.62
	62,742,937.91	40,372,872.63
	74,566,662.11	39,351,854.01

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	2014	2013
	-2,317,242.77	1,105,795.50
	-2,317,242.77	1,105,795.50

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	2014	2013
	9,736,109.72	37,176,461.77
	3,103,690.72	
	-8,422,805.23	-4,336,736.22
	280,909.78	81,016.72
	4,697,904.99	32,920,742.27

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	2014	2013	
	1,840,206.61	15,365,731.69	1,840,206.61
	1,740,131.88	14,779,145.16	1,740,131.88

	2014	2013	
	100,074.73	586,586.53	100,074.73
	3,909,629.27	1,638,388.25	3,909,629.27
	165,273.85	1,223,645.07	165,273.85
	2,597,622.62	2,755,621.93	2,597,622.62
	3,024,129.60	3,871,975.19	3,024,129.60
	11,536,861.95	24,855,362.13	11,536,861.95

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	2014	2013	
	974,681.21	240,124.82	974,681.21
	974,681.21	238,379.41	974,681.21
	999,000.00	95,386,500.00	999,000.00
			9,286.70

	178,996,678.97	
	243,919,188.87	
	695,888,066.54	
	423,188,129.57	
	85,357,094.87	
	67,308,019.84	
	1,694,657,178.66	

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				%		
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				40	60	
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				(%)		
				100		
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					100	
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		49%	- 4, 934, 422. 13		- 502, 557. 01
		49%	- 4, 195, 496. 72	-	450, 182, 472. 86

3

(1)

	543. 78	35. 51	579. 29	681. 85		681. 85
	159, 262. 77	100, 697. 15	259, 959. 92	116, 631. 40	51, 283. 03	167, 914. 43

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	434. 48	8. 62	443. 09	38. 63		38. 63
	252, 440. 26	91, 189. 18	343, 629. 44	212, 000. 53	38, 953. 75	250, 954. 28

(2)

	2014			
	386 58	- 1, 007. 02	- 1, 007. 02	- 25. 76
	89, 273. 19	- 629. 66	- 629. 66	- 43, 523. 93

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	2013			
		- 95. 54	- 95. 54	- 11. 35
	153, 196. 15	36, 016. 90	36, 016. 90	- 31, 879. 01

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				%	

	/	/
	11,276,798.40	4,305,665.66
	5,638,399.20	2,152,832.83
	5,638,399.20	2,152,832.83
	10,248,689.30	
	-13,028,867.26	-6,068,591.75
	-13,028,867.26	-6,068,591.75

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				(%)	(%)
			60,000	52.89	52.89

(2)

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		9,231,333.35	24,656,666.65
		380,000.00	22,333,000.00
		7,665.00	3,077.00
		293,000.01	
		9,911,998.36	46,992,743.65

2) /

		333,028.02	347,539.00
			33,690.00
		4,050.00	
		3,880.00	21,600.00
		564,458.89	100,871.56
			10,180.00
			562,637.00
		80,108.00	2,224,516.80
		15,819.14	
		77,568.18	
		64,807.50	23,570.00
		8,975.00	84,130.00

		565,132.64	8,229.00
		14,179.98	807,443.73
		35,738.00	
		7,369,954.00	
		9,137,699.35	4,224,407.09

2

(1)

1)

		777,810.00	282,840.00
		103,710.00	961,680.00
			165,046.80
		14,228.00	14,228.00
		1,252,219.00	
		12,435,055.00	6,223,770.00
		11,169,577.63	11,066,474.40
		25,752,599.63	18,714,039.20

2)

		3,894,349.76	3,894,349.76
		59,268,661.20	59,268,661.20
		26,989,939.00	26,989,939.00

			f	d
		5, 592, 430. 80	5, 592, 430. 80	
		95, 745, 38	95, 745, 38	

		126, 571, 035. 63		62, 331, 192. 15
		14, 611, 241. 67		
				178, 115, 700. 00
				51, 024, 775. 00
				156, 587, 722. 94
		1, 820, 872. 35		149, 086. 35
				9, 072. 53
		28, 582. 15		306, 460. 24
		35, 738. 00		
		9, 648. 00		
				240, 000. 00
		152, 618, 668. 24		458, 249, 073. 65

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3, 077. 00

		61,769,782.40	
		84,386.90	
			2,288.04
		44,200,732.32	
			152,993.75
			218,745,594.65
		1,560,875.96	2,059,516.43
		1,419,747.55	1,862,600.75
		21,011,581.63	18,287,200.00
		616,862.00	28,275,528.65
			1,603,824.00
		23,805.00	23,805.00
		151,031,323.16	331,855,374.55
			7,369,954.00
			7,369,954.00
		151,419,582.16	339,616,664.55

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2014

2013

			2014	2013
		E		
		F		
		G	139,682,311.40	397,529,776.77
		H	6	6
		I		
		J		
		K	12	12
		$L=D+A/2+E$ $\times F/K$ $G \times$ $H/K \pm I \times$ J/K	1,882,032,157.13	1,956,653,648.72
		M/L	22.16%	14.76%
		N/L	22.41%	14.00%

()

1.

	(/)			
	2014	2013	2014	2013
	0.34	0.24	0.34	0.24
	0.35	0.23	0.35	0.23

2.

		2014	2013
	A	417,033,141.84	288,836,348.69
	B	-4,744,099.22	14,978,784.22
	C=A-B	421,777,241.06	273,857,564.47
	D	1,209,020,525.00	1,209,020,525.00

