

中天特审字(2020)第10093号

2020年4月22日出具了报告号为普华永道中天(2019)第10093号和普华永道中天
审字(2020)第10093号的无保留意见的审计报告。

此外,我们接受贵公司的委托,审计了苏州工业园区建胜产业园发展有限公司(以下简称
“标的公司”、“建胜产业园”)的财务报表,包括2019年12月31日及2020年9月30日
的资产负债表,2019年度及截至2020年9月30日止9个月期间的利润表、现金流量表、所
有者权益变动表以及财务报表附注(以下简称“建胜产业园财务报表”)。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,并于2020年11月4日出具了报告号为普华永道中天特
审字(2020)第10093号的无保留意见的审计报告。

因此,我们以上述我们对普华永道财务报表和建胜产业园财务报表所执行的审计工作为依据,
对贵公司就反馈意见中提出的财务资料相关问题所作的答复,提出我们的意见,详见附件。本
说明仅供贵公司参考。

附件:普华永道就审核问询函所做回复的专项意见

普华永道

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中际旭创的回复:

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2020 9 30

1		13,837.22	39,126.46	25,289.24	182.76%
2		114.80	378.97	264.18	230.13%

3

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8.85

0.00

8.85

1.11 /

1.09 / /

6,684.00 /

6,550 /

2017

1

	()	()	()	()	()
2017	20	952.00	19,036.00	16,942.00	2,094.00
2018	30	765.00	22,952.00	20,312.00	2,640.00
2019	105	654.00	68,659.00	60,420.00	8,239.00
2020 1-6	105	549.00	57,669.50	50,461.00	7,208.50
2017-2020 1-6	260	-	168,316.50	148,135.00	20,181.50

2

	()	()	()	()	()
2017	15	1,095.00	16,419.00	14,777.00	1,642.00
2018	30	880.00	26,395.00	23,492.00	2,903.00
2019	114	785.00	89,453.00	78,719.00	10,734.00
2020 1-6	142.5	659.00	93,919.00	82,648.50	11,270.50
2017-2020 1-6	301.50	-	226,186.00	199,636.50	26,549.50

1

1 2017

2020 6 30 2017

		2020 6 30				
					%	
1		19,400.00	19,400.00	19,418.09	100.00%	2019 9
2		25,600.00	25,600.00	25,634.76	100.00%	2019 10
		45,000.00	45,000.00	45,052.85	100.00%	-

2017

2 2019

2020 6 30

70,667.69

59.57%

400G

400G

2021 4

2021 4

2022 1

		2020 6 30				
					%	
1	400G	35,082.00	35,082.00	35,299.96	100.00%	2021 4
2		83,539.70	43,539.70	29,035.17	66.69%	2021 4
3	400G	-	40,000.00	6,332.56	15.83%	2022 1
		118,621.70	118,621.70	70,667.69	59.57%	-

2020 6 30

						2020 6	
		2017	2018	2019	2020 1-6		
1	400G	16,118.00		4,184.33	8,644.68	12,829.01	
2		15,914.50		566.97	1,694.42	2,261.39	

7		
8		
8-1		8.5 /
8-2		1.5%-2%
8-3		2.8%

7		
8		
8-1		8.0 /
8-2		1.7%-1.8%
8-3		3.2%
8-4		6.5%

2017

2019

1

65

800G	15
400G	32
200G	5
100G	5
50G	8
	65

112,481.99

19,668.49

16,718.22

IRR

16.09%

6.69

1

50G 100G 200G 400G

800G

10

1-3

2

4

653,800.14

2

= +

= + +

2-12

= + +

537,438.30

3

95,688.10

5

2

110

800G	11
400G	38
200G	5
100G	50
50G	6
	110

167,146.24

27,461.85

23,342.55

IRR

16.38%

6.12

1
 800G
 10
 50G 100G 200G 400G
 1 2 3

1,011,070.10

2

= +
 = + +
 = + +

844,001.40

3

136,813.51

5

	2019		2020	2020	
	400G		5G	245	30
%	24.74	21.08	31.61	32.42	23.25
	5.27	6.12	3.88	5.57	5.87
			4.68		

16.09%

6.69

16.38%

6.12

800G

1.

2019 3

2017 5

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21

3 4

中际旭创的回复:

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2020 9 30

	6,029.23	-	-	8,850.00	14,750.00
	13,432.20	9,000.00	-	-	-
	112,284.20	30,300.00	93,997.16	25,112.25	91,355.34
	4,578.91	-	5,000.00	-	-
	136,324.53	39,300.00	98,997.16	33,962.25	106,105.34

2020 9 30

6,029.23

23,600.00

2020 9 30

13,432.20

156.34

9,000.00

2020 9 30

112,284.20

		92,222.64
		8,978.93
		11,082.63
		112,284.20

92,222.64

82.13%

8,978.93

11,082.63

30,300.00

2020 9 30

210,464.75

97,149.73

2020 1-9

54.19%

2020 1-9

2019

2020 9 30

4,578.91

2,004.61

2,574.29

5,000.00

	2020 1-9 /2020-09-30	2019 /2019-12-31	2018 /2018-12-31	2017 /2017-12-31
	620,731.45	520,609.85	628,870.16	258,547.39
	634,366.56	463,664.08	562,868.80	254,311.68
	-13,635.11	56,945.77	66,001.36	4,235.71
	98,997.16	65,228.64	38,980.16	43,443.64
	33,962.25	26,950.61	54,846.63	31,656.53
	106,105.34	46,550.00	26,950.61	24,127.64
	239,064.75	138,729.25	120,777.40	99,227.81

2017	2020	1-9			
4,235.71	66,001.35	56,945.77	-13,635.11		
			2019	70,580.88	
		99,227.81	120,777.40	138,729.25	
239,064.75		2020	9	30	2019
100,335.50		72.32%			12
					31
					2020
		58.49%			

2019 9

38

47%

2-3	3
0.00	0.00
0.00	0.00
41,035.44	4,244.00
41,035.44	4,244.00

2017

1-2

55.62% 25.44%

2020 9 30	
6,810.10	
9,874.65	
3,745.56	
6,810.10	

			2020 9 30	
	28/06/2019	13/05/2022	7,375.00	
	13/03/2020	10/03/2021	7,491.11	
	30/06/2020	01/10/2020	12,258.18	
	26/03/2020	25/03/2021	340.51	
	26/03/2020	25/09/2021	340.51	
	26/03/2020	25/03/2022	340.51	
	26/03/2020	25/09/2022	340.51	
	29/04/2020	23/10/2020	10,215.15	
	24/12/2019	24/12/2020	15,000.00	
	26/06/2019	26/06/2021	15,000.00	
	24/09/2020	23/09/2022	20,000.00	
	19/12/2017	24/10/2020	2,000.00	
	04/06/2019	29/05/2021	42.00	
	11/06/2019	29/05/2021	42.00	
	04/06/2019	29/11/2021	42.00	
	11/06/2019	29/11/2021	42.00	
	04/06/2019	29/05/2022	84.00	
	11/06/2019	29/05/2022	84.00	
	17/02/2020	16/02/2021	13,620.20	
	02/03/2020	27/02/2021	8,172.12	
	12/05/2020	11/05/2021	10,215.15	
	24/06/2020	18/12/2020	10,215.15	
	26/03/2020	25/03/2021	1,416.50	
	26/03/2020	25/09/2021	1,416.50	
	15/01/2016	20/12/2020	1,445.00	
	25/05/2016	20/12/2020	220.65	
	06/07/2016	20/12/2020	213.68	

			2020 9 30	
	14/07/2016	20/12/2020	119.60	
	11/08/2016	20/12/2020	9.50	
	07/09/2016	20/12/2020	161.40	
	08/10/2016	20/12/2020	183.93	
	03/11/2016	20/12/2020	110.00	
	22/12/2016	20/12/2020	220.35	
	08/03/2017	20/12/2020	108.13	
	19/04/2017	20/12/2020	58.45	
	12/05/2017	20/12/2020	44.82	
	25/05/2017	20/12/2020	48.58	
	12/06/2017	20/12/2020	548.63	
	26/03/2020	25/03/2022	1,416.50	
	26/03/2020	25/09/2022	2,274.57	
	13/03/2020	13/03/2021	2,000.00	
	28/04/2020	28/04/2021	2,000.00	
	22/09/2020	26/08/2021	1,000.00	
	13/04/2020	12/10/2020	510.76	
	13/04/2020	12/04/2021	510.76	
	13/04/2020	12/10/2021	510.76	
	13/04/2020	12/04/2022	510.76	

	2020 1-9 /2020-09-30	2019 /2019-12-31	2018 /2018-12-31	2017 /2017-12-31
	41.83%	33.98%	40.89%	48.71%
	1.93	2.12	1.45	1.46
	1.02	1.23	0.71	0.79
EBITDA	94,835.33	87,296.46	94,852.78	32,584.10

EBITDA	19.36	17.40	18.88	17.72
/EBITDA	2.52	1.60	1.83	3.21
/EBITDA	5.83	4.08	3.48	11.67
/	-0.03	0.20	0.23	0.01
/	-0.02	0.16	0.20	0.01

2020 9

41.83%

2019

7.85%

2019

2020 9

2.12 1.93

1.23 1.02

2017-2020

1-9

EBITDA

17.72

18.88 17.40 19.36

2020 9 30

21,791.50

2021

10,895.75

15,346.61

2024

5,115.54

300,000.00

6

3%

9,000

2017-2019

4,235.71

66,001.35

56,945.77

42,394.28

2021

6

2020

2017-2019

10%

	2020	2021	2022	2023	2024	2025	2026	
	10,895.75	10,895.75	-	-	-	-	-	21,791.50
	-	5,115.54	5,115.54	5,115.54	-	-	-	15,346.61
	-	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	54,000.00

1.

(a) 2018 12 31 2019 12 31

(b) 2020 9 30

(c) 2020 9 30

(d) 2020 9 30

(e)

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2018 2018 2019
2018 2019
2018
2019

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中际旭创的回复:

1

	2018 7 6	340 25%	
	2018 8 23	160 25%	
	2018 9 18	2,000 10% 2019 1 1 25%	
	2019 5 17	3,000 5% 9 1 12 15 10% 1	
-	2020 1 15	12 15 9 1 15% 7.5%	

1

2019 12 31 2020 9 30
 13,348.72 12,032.50 2020

2

2019 2020 1-9

2020 1-9	A		109,453.83	21.03%
	B		63,663.02	12.23%
	C		58,242.37	11.19%
	D		52,100.11	10.01%
	E		20,899.17	4.02%
			-	304,358.49
2019	A		85,046.43	17.88%
	B		80,979.36	17.02%
	C		51,545.44	10.83%
	D		47,949.93	10.08%
	E		19,940.04	4.19%
			-	285,461.20

2019 233,915.76
 49.17% 2020 1-9 225,216.96
 43.27%

3

FOB(Free On Board)

FOB

2020 1 15

2020 1-9 520,478.56
58.49%

2

2020 2

		2020 1-9	2019	2018	2017
		16,271	15,650	11,924	6,317
		216,763	197,488	221,800	152,552

		2020 1-9	2019	2018	2017
		13.32	12.62	18.60	24.15
		162,551	94,921	76,152	35,654
		154,046	101,358	75,702	36,843
		0.95	1.07	0.99	1.03
		22,059	16,862	15,216	6,972
		43,795	35,569	32,495	23,959
		1.99	2.11	2.14	3.44

1

2

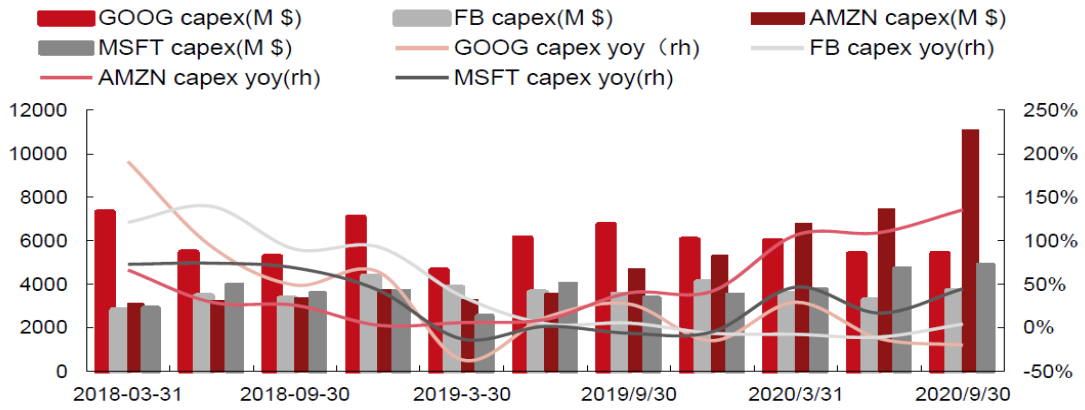
50G 100G 200G 400G

800G

2020

2-30

	Amazon	Microsoft	Google	Facebook	2020
	252.5		36.6%	20.5%	
		Amazon			110.63
136%	2020				100%
			Microsoft		49.07
	45%				
	Facebook				



Wind

- #6

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2

中际旭创的回复:

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1

2020 9 30

	2018-03-29	12,882.4		82.79%

	2020-01-21	100,000		3%
	2018-08-24	101,000		2.97%
	2018-08-29	68,200		1.47%

2

2020 9 30

3

1

2020 9 30

4		2	
5			
6			

3

10

1

1		
2		5G
3		
4		AI AI

2020 11 13

1

2

2020 9 14

1,000

1,000

400

700

2020 9 25

2020 11 13

10

3

4

5

6

7

1

2020 9 30

39,300.00

2

2020 9 30

56,066.23

3

2020 9 30

1		1,200.00
2		700.00
3		358.84
		2,258.84

4

2020 9 30

1		15,911.83
2		3,000.00
3		395.47
		19,307.30

2

300,000.00

89,766.70

	2020 1-9	2019	2018	2017
	520,478.56	475,767.70	515,631.42	235,708.35
	69,944.79	57,637.53	68,189.45	20,587.00
	69,781.69	57,667.68	69,495.25	20,589.28
	60,428.67	51,348.72	62,311.60	16,150.54

235,708.35

515,631.42

475,767.70

520,478.56

2018

2019

2020

1-9

118.76% -7.73% 56.97%

5G

4,235.71

66,001.36

56,945.77

-13,635.11

2020

1-9

496,577.14

54.19%

	2020-09-30	2019-12-31	2018-12-31	2017-12-31
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	136,324.53	17.36%	123,619.09	20.63%	104,118.01	25.04%	95,723.18	22.22%
	39,300.00	5.00%	63,000.00	10.52%	0	0.00%	0	0.00%
	785,480.64	100.00%	599,133.53	100.00%	415,810.61	100.00%	430,775.59	100.00%

2020 9 30

2,160.95

2020 9 30

41.83%

73.69%

1.93 1.02

1

2017-2020 9

2

1

2021-2023

元

	2021	2022	2023
	736,894.64		

	2020 1-9		2019		2018		2017		
	520,478.56	100.00%	475,767.70	100.00%	515,631.42	100.00%	235,708.35	100.00%	100.00%
	171,491.13	32.95%	113,254.22	23.80%	88,047.93	17.08%	110,064.11	46.70%	30.13%
	56,066.23	10.77%	36,043.68	7.58%	0.00	0.00%	0.00	0.00%	4.59%
	3,111.69	0.60%	6,512.46	1.37%	5,455.11	1.06%	7,363.51	3.12%	1.54%
	368,668.38	70.83%	250,362.16	52.62%	211,897.47	41.09%	196,899.55	83.54%	62.02%
	599,337.43	115.15%	406,172.52	85.37%	305,400.51	59.23%	314,327.17	133.35%	98.28%
	203,922.09	39.18%	143,146.60	30.09%	94,193.54	18.27%	167,397.68	71.02%	39.64%
	7,439.18	1.43%	3,065.21	0.64%	1,690.56	0.33%	22,047.68	9.35%	2.94%
	211,361.27	40.61%	146,211.81	30.73%	95,884.10	18.60%	189,445.36	80.37%	42.58%

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2021 2023 =

4

2021 2023 =

5

2021 2023

3

	2020 1 9		2021	2022	2023
	520,478.56	100.00%	736,894.64	869,535.68	939,098.53
	171,491.13	30.13%	222,033.82	261,999.91	282,959.90
	56,066.23	4.59%	33,801.27	39,885.50	43,076.34
	3,111.69	1.54%	11,327.22	13,366.12	14,435.41
	368,668.38	62.02%	457,031.92	539,297.66	582,441.47
	599,337.43	98.28%	724,194.23	854,549.19	922,913.12
	203,922.09	39.64%	292,093.66	344,670.52	372,244.16
	7,439.18	2.94%	21,655.90	25,553.96	27,598.27
	211,361.27	42.58%	313,749.56	370,224.47	399,842.43
= -	387,976.15		410,444.67	484,324.71	523,070.69
			22,468.52	73,880.04	38,745.98
2021-2023					135,094.53

2021 2023 135,094.53

89,766.7

