

## (上接B073版)

公司已经制定《昆药集团股份有限公司募集资金管理制度》，本次发行的募集资金将存放于公司董事会决定的专项账户内。

(二十)本次发行的有关有效期

本次发行的可转换公司债券决议的有效期为公司股东大会审议通过本次发行方案之日起十二个月内。

## 三、财务会计信息及管理层讨论与分析

(一)公司最近三年资产负债表、利润表、现金流量表

公司聘请中审众环会计师事务所(特殊普通合伙)对公司2016年度、2017年度及2018年度财务报告进行了审计，并出具了标准无保留意见的审计报告。

## 1、资产负债表

(1)合并资产负债表

单位:元

项目	2018.12.31	2017.12.31	2016.12.31
流动资产:			
货币资金	1,200,561,376.75	796,085,210.34	792,336,152.21
应收账款及应收款项	1,364,646,130.23	1,197,236,326.00	847,900,998.98
预付款项	192,980,745.71	137,287,263.33	114,406,721.95
其他应收款	102,296,575.62	81,479,341.08	89,381,048.68
存货	1,173,192,773.00	1,145,465,455.00	994,126,801.95
其他流动资产	176,560,415.00	220,233,912.65	653,878,533.92
流动资产合计	4,201,547,716.00	3,665,866,343.00	3,359,986,129.00
非流动资产:			
可供出售金融资产	496,048,276.96	404,106,620.02	526,316,572.74
长期股权投资	87,695,931.22	63,589,475.28	27,119,963.78
固定资产	907,897,734.38	578,925,266.13	582,008,396.33
在建工程	314,740,140.25	308,379,720.00	220,570,891.53
无形资产	407,785,212.45	426,054,400.43	364,804,070.70
开发支出	180,764,492.95	134,030,931.18	88,213,655.16
商誉	91,727,481.11	83,591,158.37	73,826,528.59
长期待摊费用	15,306,644.08	12,714,914.33	9,666,211.64
递延所得税资产	167,630,441.95	125,519,961.61	81,184,087.87
其他非流动资产	40,940,514.42	46,411,160.60	41,166,695.75
非流动资产合计	2,690,690,596.24	2,282,306.00	2,042,276.76
资产总计	8,891,613.63	6,338,173.75	5,402,263.00
流动负债:			
短期借款	436,040,000.00	311,639,060.03	155,665,478.40
应付票据及应付账款	408,246,111.00	376,304,400.02	536,987,913.08
预付款项	73,371,020.47	37,185,193.99	24,686,628.23
应付职工薪酬	74,510,303.14	79,414,340.02	65,499,402.00
应交税费	182,335,143.67	183,360,764.48	98,987,026.47
其他应付款	87,096,111.21	720,455,040.29	449,181,177.00
一年内到期的非流动负债	600,000,000.00	100,000,000.00	-
流动负债合计	2,468,136.13	2,037,496.41	1,352,199.00
非流动负债:			
长期借款	7,286,729,499.68	298,211,857.05	-
应付债券	167,445,150.76	156,810,300.00	121,207,392.32
递延所得税负债	27,960,564,224.80	28,101,631.28	8,262,522.34
非流动负债合计	474,976,161.00	526,975,611.30	430,066,002.32
负债合计	2,943,112.63	2,564,472.02	1,790,254.00
所有者权益:			
实收资本(或股本)	870,291,962.00	788,689,620.00	788,689,620.00
资本公积	1,220,944.00	1,418,934.00	1,414,908.00
减:库存股	307,191.00	744,844.00	107,492.00
其他综合收益	40,163,928.57	196,393,567.43	-
专项储备	-76,417,017.81	2,437,686.00	-615,948.17
盈余公积	2,484,198,193.03	2,484,198,193.03	-
盈余公积	224,549,670.00	207,154,597.72	183,262,470.29
未分配利润	1,641,187.33	1,333,046.00	1,168,806.00
归属于母公司所有者权益	3,820,139,686.82	3,666,882,300.00	3,567,533.00
少数股东权益	40,761,040.00	37,018,111.93	54,475,119.13
所有者权益合计	3,949,900,526.82	3,773,700.00	3,612,008.00
负债及所有者权益合计	6,891,613.63	6,338,173.75	5,402,263.00
流动负债:			
短期借款	436,040,000.00	311,639,060.03	155,665,478.40
应付票据及应付账款	408,246,111.00	376,304,400.02	536,987,913.08
预付款项	73,371,020.47	37,185,193.99	24,686,628.23
应付职工薪酬	74,510,303.14	79,414,340.02	65,499,402.00
应交税费	182,335,143.67	183,360,764.48	98,987,026.47
其他应付款	87,096,111.21	720,455,040.29	449,181,177.00
一年内到期的非流动负债	600,000,000.00	100,000,000.00	-
流动负债合计	2,468,136.13	2,037,496.41	1,352,199.00
非流动负债:			
长期借款	2,786,729,499.68	298,211,857.05	-
应付债券	167,445,150.76	156,810,300.00	121,207,392.32
递延所得税负债	27,960,564,224.80	28,101,631.28	8,262,522.34
非流动负债合计	474,976,161.00	526,975,611.30	430,066,002.32
负债合计	2,943,112.63	2,564,472.02	1,790,254.00
所有者权益:			
实收资本(或股本)	870,291,962.00	788,689,620.00	788,689,620.00
资本公积	1,220,944.00	1,418,934.00	1,414,908.00
减:库存股	307,191.00	744,844.00	107,492.00
其他综合收益	40,163,928.57	196,393,567.43	-
专项储备	-76,417,017.81	2,437,686.00	-615,948.17
盈余公积	2,484,198,193.03	2,484,198,193.03	-
盈余公积	224,549,670.00	207,154,597.72	183,262,470.29
未分配利润	1,641,187.33	1,333,046.00	1,168,806.00
归属于母公司所有者权益	3,820,139,686.82	3,666,882,300.00	3,567,533.00
少数股东权益	40,761,040.00	37,018,111.93	54,475,119.13
所有者权益合计	3,949,900,526.82	3,773,700.00	3,612,008.00
负债及所有者权益合计	6,891,613.63	6,338,173.75	5,402,263.00
(2)母公司资产负债表	单位:元		
项目	2018.12.31	2017.12.31	2016.12.31
流动资产:			
货币资金	403,214,206.27	241,107,034.45	256,196,721.34
应收账款及应收款项	338,390,476.04	307,266,840.41	261,349,494.07
预付款项	73,138,141.45	63,061,167.00	64,641,174.81
其他应收款	417,465,758.00	370,494,026.38	341,921,370.09
存货	1,393,100.00	1,393,100.00	1,393,100.00
流动资产合计	1,208,260,773.65	1,040,840,230.00	986,420,200.00
非流动资产:			
可供出售金融资产	103,988,962.04	57,708,995.15	62,941,932.50
长期股权投资	1,696,356,200.00	2,029,424.00	1,784,466.00
固定资产	1,696,356,200.00	2,029,424.00	1,784,466.00
在建工程	167,980,244.19	167,473,063.61	79,566,638.63
无形资产	87,542,729.27	91,525,204.00	90,900,957.67
开发支出	125,600,276.72	106,064,363.00	72,667,331.21
递延所得税资产	94,411,496.04	76,499,040.42	47,892,568.51
其他非流动资产	174,374,287.00	16,297,365.00	26,767,052.00
非流动资产合计	2,935,438.00	2,372,620.00	2,259,489.00
资产总计	2,401,218,213.65	2,080,514,230.00	1,960,268.00
流动负债:			
短期借款	282,206,973.77	199,056,599.19	288,696,620.00
应付票据及应付账款	68,601,487.00	66,800,870.00	734,294,749.79
预付款项	97,539,274.00	51,161,296.00	53,691,634.77
应付职工薪酬	504,684,119.47	429,697,637.56	274,284,266.00
应交税费	233,436,729.03	403,202,914.65	311,441,292.00
其他应付款	404,000,000.00	301,188,000.00	301,188,000.00
一年内到期的非流动负债	-	-	-
流动负债合计	941,737,688.00	751,813,296.53	469,924,791.40
非流动负债:			
长期借款	249,400,000.00	40,000,000.00	40,000,000.00
应付债券	282,793,499.68	298,211,857.05	-
递延所得税负债	85,136,473.00	33,544,095.81	-
流动负债合计	523,629,562.68	63,504,991.84	-
负债合计	1,523,363,175.68	1,114,306,124.37	801,912,764.00
所有者权益:			
实收资本(或股本)	870,291,962.00	788,689,620.00	788,68