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证券简称:烯碳新材

公告编号:2015-032

银基烯碳新材料股份有限公司 关于前期会计差错更正的更正及补充公告

本公司及董事会全体成员保证信息披露的内容真实、准确、完整,没有虚假记载、误导性陈述或者重大遗漏。

本公司于2015年4月30日在《中国证券报》、《证券时报》及巨潮资讯网(www.cninfo.com.cn)披露的《银基烯碳新材料股份有限公司关于前期会计差错更正的公告》(公告编号:2015-018),经核查发现原公告中部分内容有误,同时存在内容部分缺失,相关内容更正及补充如下:

更正前:

(一)会计差错更正的原因和内容

1、公司2013年度通过非同一控制下企业合并取得了鸡东奥宇烯碳石墨投资有限公司和海城镁兴贸易有限公司100%股权,在编制合并财务报表时,未按照购买日确定的各项可辨认资产、负债的公允价值为基础对其进行调整。海城镁兴贸易有限公司在确认联营企业海城三岸矿业有限公司投资收益时,也未按可辨认净资产公允价值计提的结果进行调整。本期对该期间差错进行了更正,调减2013年末商誉274,553,074.66元,调增长期股权投资294,149,001,545元,调增未分配利润20,618,553.35元,调增2013年度营业收入23,365,619.00元,调减投资收益8,640,147.04元。

2、公司于2011年为国电东北电力有限公司定制开发房地产项目,并已于2013年交付使用。在对该项目收入确认及成本结转时,存在跨期现象,本期对该期间差错进行了更正,分别调增2012年末应收账款92,861,746.20元,分别调增2012年度营业收入、营业税金及附加、所得税费用40,285,164.05元、3,464,524.11元、9,206,159.96元,调增2013年度年初未分配利润36,041,247.06元。

3、公司销售房地产项目的车库车位,未及时确认营业收入,本年度对该项期间差错进行了更正:

调整对各年度报表项目影响情况如下:

2009-2013年度车位费收入及相关税费影响金额

年度	收入	对税金及净损益的影响			
		房产税	营业税金及附加	所得税	应交税费
2009年	11,598,082.00	7,749,768.84	649,429.25	2,389,204.89	4,430,467.32
2010年	14,504,500.00	1,740,540.00	5,123,250.00	2,987,927.00	5,540,719.00
2011年	12,955,500.00	1,554,660.00	725,508.00	2,668,833.00	4,949,001.00
2012年	6,633,100.00	795,972.00	371,453.00	1,366,418.60	2,533,844.20
合计	57,076,000.00	8,489,120.00	306,256.00	7,203,032.00	4,372,968.00
	7,227,101.00	5,632,061.84	2,954,962.19	10,870,039.49	20,157,063.52
	3,077,287.00	2,576,582.15	1,457,656.00	7,161,104.88	13,310.18
	5,150,000.00	4,025,164.05	2,025,000.00	6,041,247.06	0.00
	2,745,333.00	2,274,553.07	1,104,000.54	1,191,778,891.91	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
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	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
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	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
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	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
	897,629,890.37	294,149,001.54	1,131,396.56	0.00	0.00
	27,453,073.64	-	-	-	0.00
	3,314,651,843.09	80,656,596.36	3,393,308.43	45,393.00	0.00
	91,376,667,105.93	-10,046,290.52	1,369,620,815.41	0.00	0.00
	1,243,473,369.13	19,595,926.88	1,254,469,296.01	0.00	0.00
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